

COMPREHENSIVE ANNUAL FINANCIAL REPORT



DuPage County, Illinois

For the Fiscal Year Ended November 30, 2007

Submitted by:

*Frederic Backfield
Chief Financial Officer*

Comprehensive Annual Financial Report

For the Fiscal Year Ended November 30, 2007

Prepared by the Department of Finance

DuPage County, Illinois

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 22, 2008 .

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, 2007 as prepared by the Finance Department and audited by the independent certified public accounting firm of Wolf & Company LLP. The financial statements included in this report are prepared in conformity with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB). The County is responsible for the accuracy and fairness of the financial statements and other information presented herein. I believe the data presented in this report to be accurate in all material respects, and that the report includes all statements and disclosures necessary for the reader to obtain a 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, 2007 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 2007 incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System (ETS) 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 three non-major governmental fund-types and capital assets. For a detailed description of what are considered component units, see note 1A of the Notes to the Financial Statements.

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

In accordance with GAAP, this CAFR includes a narrative introduction from management, providing an overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A).

This letter of transmittal is designed to complement the MD&A, and should be read in conjunction with it. The County's MD&A follows the report of the independent auditors.

PROFILE OF DUPAGE COUNTY GOVERNMENT

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

The County Board is the legislative and policy-making body of the County. There are eighteen County Board members, and a Board Chairman who is elected at large. The Board members are elected by district, three members to each of six districts. Robert J. Schillerstrom was elected to a third four-year term as Chairman in 2006. In addition, there are nine elected officials: Auditor, Circuit Court Clerk, Coroner, County Clerk, Recorder, Regional Superintendent of Schools, Sheriff, State's Attorney and Treasurer.

The County provides a broad range of public services, including a court system, police protection, jail operation and maintenance, youth detention, health and welfare services, a convalescent center for the elderly and disabled, building code enforcement, maintenance and construction of highway, streets, bridges, and traffic signals, water and sewer service, building inspection and planning services, and other community and human services.

The annual budget serves as the foundation for the County's financial planning and control systems. The County Board must vote to approve the County and Health Department annual budgets and tax levies for the fiscal year. The statutory level of appropriated budgetary control by the Board is maintained for each fund and department in object category groupings as follows: Personnel, Commodities, Contractual Services, Capital Outlays, and Debt Service. Fiscal control is further 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 2/3rds of 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

Covering 332.1 square miles and neighboring Chicago, DuPage is at the center of the nation's mail, air, freight, and trucking systems. The County plays a critical role in maintaining a large, efficient transportation system and infrastructure 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. In the fall of 2005, the President signed legislation providing \$140 million for design and study of a western access to O'Hare airport. The State of Illinois has received the funding for planning and has engaged a consultant to begin environmental impact studies for various corridors involved in the proposed Western Access.

The County has a highly skilled employment pool, reflecting the educational commitment of its residents. Almost forty-four percent of DuPage's population has a college or professional degree, compared to a twenty-nine 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. Sixteen 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 over 700,000 full and part-time employed persons. A pro-business atmosphere, a commitment to a well-educated workforce, and a modern transportation system make DuPage County an ideal location for business expansion and relocation. The County has become a vital economic engine in the Chicago area and within the state as a whole. In the decade between 1998 and 2007, the number of jobs within DuPage County grew by 63,000 – an increase of over nine

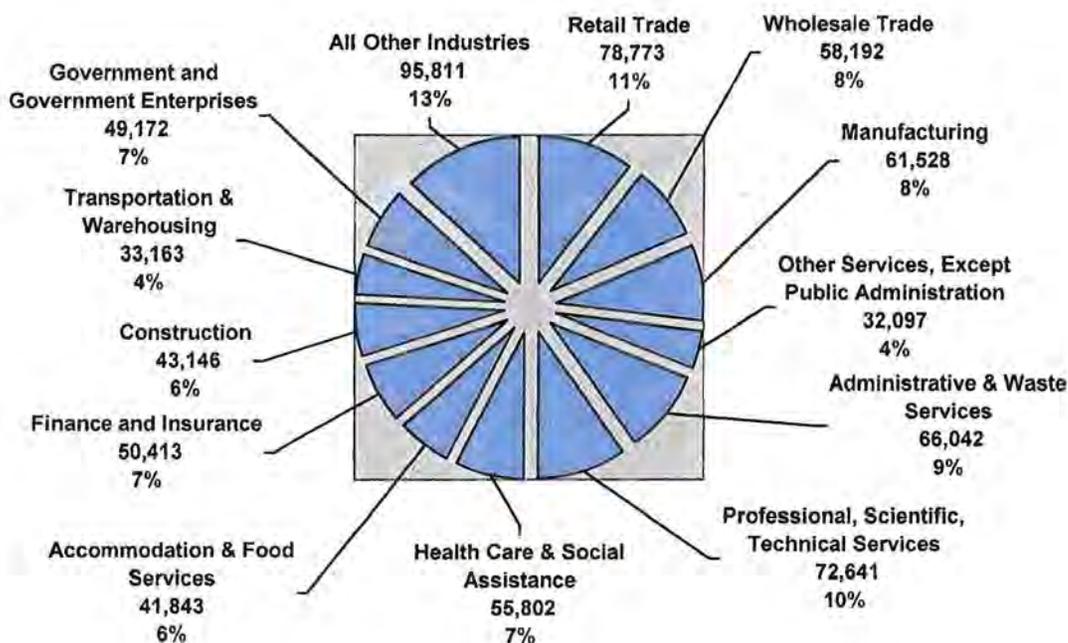
percent. The State's increase over the same period was a little over five percent. DuPage County accounted for just over seventeen percent of State job growth for this ten-year period.

According to the U.S. Census Bureau's 2007 estimate update, DuPage County had a population of 929,192, and is one of the nation's bigger counties by population.

Unemployment in the County is well below state and national levels. For 2007, unemployment in DuPage was 3.8 percent while Illinois was at 5.0 percent and the U.S. was at 4.6 percent.

The number of jobs in DuPage County for 2007 was 738,623. Employment sectors for the County by industry and number of jobs are as follows:

Employment Sectors (by numbers of jobs)



DU PAGE COUNTY GOVERNMENT BUDGET AND INITIATIVES

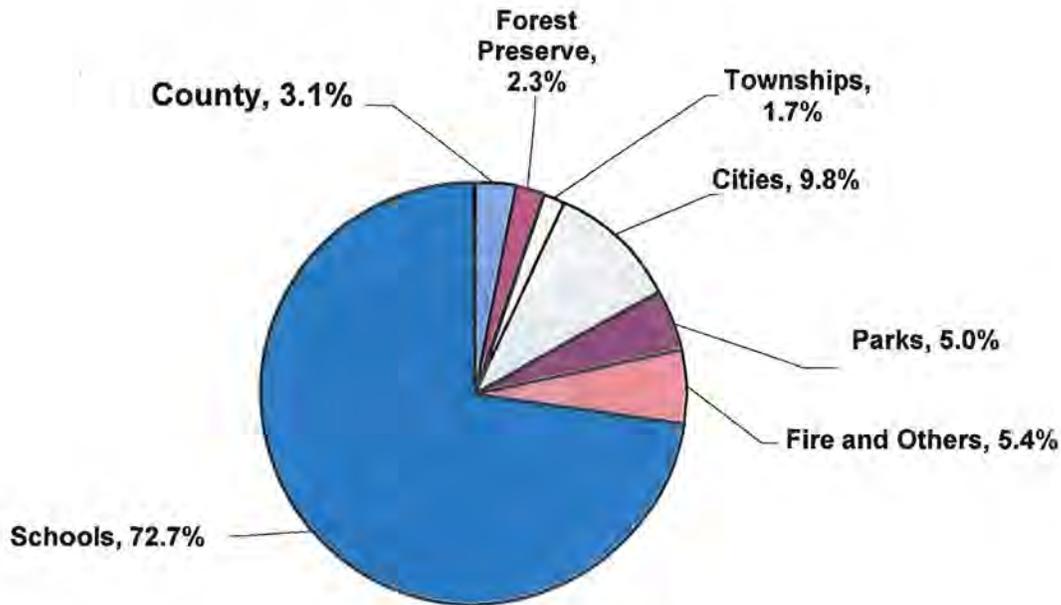
In development of the fiscal year 2007 budget, DuPage County government took steps to proactively address the future expiration of a fairly significant intergovernmental source of income. While vigorously pursuing a new revenue source in the state legislature, the County did not assume such would be in place when the \$15 million DuPage Water Commission intergovernmental transfer sunsetted after 2007. The board instead reduced the General Fund operating budget to begin downsizing county government to fit lower anticipated future revenues. At the same time, the Board sought to increase the General Fund balance to help mitigate future transition to a lower revenue structure. General Fund departments were reduced by as much as 10% from maintenance levels; over 170 positions were eliminated. Funding for many community services were significantly scaled back. The overall General Fund budget was reduced from prior year levels. The fiscal year 2007 financial statements reflect both the reductionary nature of the budget and the effort to improve cash balance.

It has been the County's policy to treat property tax as the revenue stream of last resort and correspondingly, including fiscal year 2007, the property tax levy has only increased twice in the last fifteen years. The County government share of

total property taxes collected in DuPage is small, and the tax rate has steadily declined. Even though the 2006 tax levy (collected in fiscal year 2007) was increased, the County's rate continued to drop, from 0.1797 the previous year to 0.1713 per hundred dollars of assessed valuation.

As the following chart shows, only 3.06 percent of total taxes collected and distributed by the DuPage County Collector are the County's (including the Health Department) share.

Distribution of 2006 DuPage County Real Estate Taxes to Local Taxing Bodies (Taxes Collected in Fiscal Year 2007)



The fiscal year 2007 General Fund final budget of \$141.4 million, including all transfers and reappropriations, decreased one percent from the fiscal year 2006 General Fund budget. The County continued towards a major budgetary goal of improving the November General Fund working cash balance to 25 percent of expenditures. The General Fund unreserved fund balance is the highest since 1998. The General Fund overall fund balance increased \$7.4 million in fiscal year 2007 to \$42.2 million. This marked the fourth consecutive year of fund balance increases.

Future Initiatives

During fiscal year 2007, the County Board formally adopted a Strategic Plan providing broad priority issues and goals for County government. The County also established a Strategic Planning Committee to guide implementation of the Plan, and work has been ongoing.

In July 2007, the County Board codified and adopted budgetary and financial policy guidelines for financial decision-making and to meet the strategic goal of constantly improving the transparency of government operations.

The fiscal year 2007 financial plan also incorporated three-year outlooks for the large operating funds. This was helpful in shaping the Board's decision-making. The format was expanded to five-year outlooks for the fiscal year 2008 budget process.

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.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DuPage County for its comprehensive annual financial report for the fiscal year ended November 30, 2006. This was the 20th 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.

The County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document prepared for the fiscal year beginning December 1, 2006, marking the 3rd consecutive year it has received this award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged as proficient in several categories, including as a policy document, a financial plan, an operations guide, and communications device.

ACKNOWLEDGEMENTS

The preparation and publications of this Comprehensive Annual Financial Report was made possible through the cooperation and effort of several DuPage County Finance Department employees, Department Heads and Elected Officials. Also contributing essential parts of the CAFR are Financial Services Administrator Jan Marchese, Assistant Financial Services Administrator Stefan Hanus, and Senior Accountant 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, 2006

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.



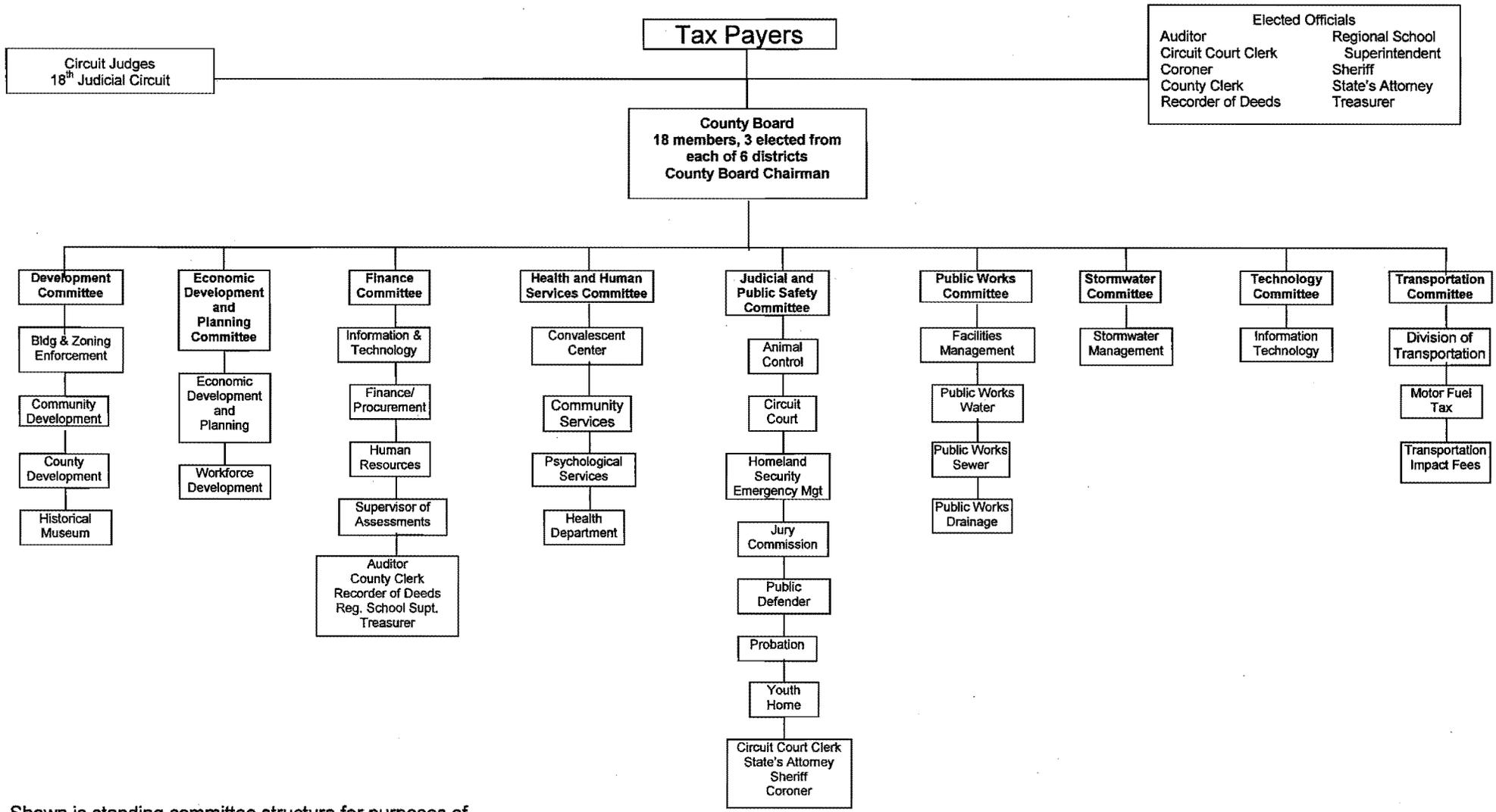
Charles S. Cox

President

Jeffrey R. Emmer

Executive Director

DuPage County, Illinois



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

DU PAGE COUNTY, ILLINOIS

ELECTED OFFICIALS
YEAR ENDED NOVEMBER 30, 2007

COUNTY BOARD MEMBERS

ROBERT J. SCHILLERSTROM, CHAIRMAN

DISTRICT 1

CAMPUZANO, YOLANDA
FICHTNER, PAUL
PUCHALSKI, DONALD E.

DISTRICT 2

O'SHEA, PATRICK J.
REDICK, JEFF
SHEAHAN, BRIEN J.

DISTRICT 3

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

DISTRICT 4

ECKHOFF, GRANT
McBRIDE, JERRY
OLSON, DEBRA L.

DISTRICT 5

CONNELLY, MICHAEL G.
HEALY, JAMES D.
SCHROEDER, ROBERT W.

DISTRICT 6

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

OTHER ELECTED OFFICIALS

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

JOHN E. ZARUBA
CHRIS KACHIROUBAS
GARY A. KING
FREDERICK BUCHOLZ
GWEN HENRY
JAMES W. RASINS
JOSEPH E. BIRKETT
DARLENE J. RUSCITTI
PETER SIEKMANN



Financial Section



Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

The Honorable Chairman and Members
of the County Board
DuPage County, Illinois

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information for DuPage County, Illinois (the "County"), as of and for the year ended November 30, 2007 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 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. 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, 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, 2007, and the respective changes in financial position and the cash flows, where applicable, thereof, and the respective budgetary comparison for the General, Health Department and Local Gasoline Tax 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 May 23, 2008 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise DuPage County, Illinois' basic financial statements. 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 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.

Walf & Company, LLP

Oak Brook, Illinois
May 23, 2008





Management's Discussion & Analysis

DuPage County, Illinois

Fiscal Year 2007

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. Certain numbers presented within the MD&A narrative are rounded to the nearest million or thousand, as appropriate, to facilitate reading.

The fiscal year 2007 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 three non-major governmental funds and capital assets.

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

FINANCIAL HIGHLIGHTS AND MAJOR ISSUES IMPACTING FINANCIAL STATEMENTS

- At the close of fiscal year 2007, the total assets (Governmental and Business-type activities) of the County exceeded its liabilities by \$794.0 million (net assets). Of this amount, \$166.1 million is considered unrestricted net assets that can be used to meet the County's ongoing obligations to citizens and creditors within the purposes of each fund type.
- The County's governmental net assets increased by \$8.3 million from the prior year. The majority of this increase is reflected in infrastructure additions to the County's highways and roads. A long-term liabilities decrease of \$12.9 million due to bond principal reduction was also a factor of the net asset increase for fiscal year 2007.
- The County's governmental funds reported an unreserved, undesignated fund balance of \$130.9 million, a decrease of \$.6 million in comparison with the prior year. Of the \$57.8 million reserved fund balances, half is reserved for future debt service payments, with the remainder reserved for highway related construction projects (\$18.0 million), stormwater/drainage projects (\$6.8 million), environmental related public works projects (\$2.7 million), and courthouse improvements (\$.5 million).
- At the end of the fiscal year, the unreserved and undesignated fund balance for the General Fund increased by \$8.0 million. Total General Fund unreserved and undesignated fund balance is 35 percent of total general fund expenditures, and 30 percent of the total of expenditures and net transfers out.

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 statements focus on (1) cash and financial assets that can readily be converted to cash flow and (2) the balances remaining at year-end that are available for spending. The governmental funds financial statements provide a detailed short-term view. The General Fund is the main operating account of the County and the largest of the governmental funds. Fund revenue 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 \$794.0 million as of November 30, 2007.

Following are separate Summaries of Net Assets as of November 30, 2007 and 2006 for Governmental and Business-type Activities:

Summary of Net Assets
Governmental Activities
(Primary Government Only)

	2007	2006
Assets		
Current and other assets	\$ 312,623,573	\$ 322,381,428
Capital assets	816,973,772	804,430,803
Total Assets	1,129,597,345	1,126,812,231
Liabilities		
Current and other liabilities	115,045,654	107,618,903
Long-term liabilities	321,203,575	334,127,237
Total Liabilities	436,249,229	441,746,140
Net Assets		
Invested in capital assets, net of related debt	515,688,772	489,840,802
Restricted:		
Grant programs	221,167	961,119
Debt Service	28,388,887	29,109,112
Unrestricted	149,049,290	165,155,058
Total Net Assets	\$ 693,348,116	\$ 685,066,091

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

	<u>2007</u>	<u>2006</u>
Assets		
Current and other assets	\$ 24,638,320	\$ 22,161,684
Capital assets	<u>90,749,398</u>	<u>94,328,593</u>
Total Assets	<u>115,387,718</u>	<u>116,490,277</u>
Liabilities		
Current and other liabilities	4,800,174	5,280,807
Long-term liabilities	<u>9,901,830</u>	<u>10,624,179</u>
Total Liabilities	<u>14,702,004</u>	<u>15,904,986</u>
Net Assets		
Invested in capital assets, net of related debt	82,506,297	84,357,122
Restricted:		
Debt Service	1,164,884	761,722
Unrestricted	<u>17,014,533</u>	<u>15,466,447</u>
Total Net Assets	<u>\$ 100,685,714</u>	<u>\$ 100,585,291</u>

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

An additional portion of the County's total net assets represents resources subject to external restrictions on use. The remaining balance of unrestricted net assets, relative to respective fund purposes, may be used to meet the County's ongoing obligations. As of November 30, 2007 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
(Primary Government Only)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Revenues:				
Program Revenues:				
Charges for services	\$ 70,774,880	\$ 71,893,931	\$ 52,984,460	\$ 38,303,243
Operating grants and contributions	64,586,345	67,763,751		4,362,635
Capital grants and contributions	45,000	956,217	932,680	694,852
General Revenues:				
Property taxes	65,293,780	63,401,527		
Sales taxes	45,189,343	45,384,853		
Other taxes	32,729,943	32,971,772		
Unrestricted investment earnings	11,435,092	10,335,980	591,951	587,349
Other revenues	36,027,972	39,177,144		
Total Revenues	<u>326,082,355</u>	<u>331,885,175</u>	<u>54,509,091</u>	<u>43,948,079</u>
Expenses:				
General government	80,569,502	76,530,069		
Health and public safety	87,109,394	92,461,036		
Highways, streets and bridges	50,394,522	39,482,040		
Public service	33,398,538	37,683,088		
Judicial	42,982,648	43,474,837		
Public works	9,301,970	14,224,528		
Educational services	581,374	624,636		
Interest on long-term debt	15,012,918	15,193,374		
Convalescent Center			33,338,059	33,659,477
Water and Sewage System			19,520,073	16,133,688
Total Expenses	<u>319,350,866</u>	<u>319,673,608</u>	<u>52,858,132</u>	<u>49,793,165</u>
Changes in net assets before transfers	6,731,489	12,211,567	1,650,959	(5,845,086)
Transfers	<u>1,550,536</u>	<u>(2,700,000)</u>	<u>(1,550,536)</u>	<u>2,700,000</u>
Change in net assets	8,282,025	9,511,567	100,423	(3,145,086)
Net assets - beginning as restated	<u>685,066,091</u>	<u>675,554,524</u>	<u>100,585,291</u>	<u>103,730,377</u>
Net assets - ending	<u>\$ 693,348,116</u>	<u>\$ 685,066,091</u>	<u>\$ 100,685,714</u>	<u>\$ 100,585,291</u>

Governmental Activities

Governmental activities resulted in an increase of the County's net assets by \$8.3 million. Key elements of this increase are as follows:

Even though revenues of government activities decreased \$5.8 million to \$326.1 million in fiscal year 2007, they exceeded total Governmental activity expenses for fiscal year 2007 by \$6.7 million before net transfers in. Expenses decreased by \$.3 million from fiscal year 2006 to \$319.3 million. After net transfers in, the result was a positive change in net assets before transfers of \$8.3 million.

The revenue drop was due to declines in operating grants and revenues of \$3.2 million, charges for services of \$1.1 million, and other revenues of \$3.1 million. Several factors contributing to this were a decrease in federal Community Development Block Grant funding to the County, and a one-time wetland mitigation fee collected by the County in the prior fiscal year. Increases in property tax revenues, construction reimbursements from the state, and increased interest earnings helped negate a part of the aforementioned revenue declines.

Capital grants and contributions to the County were virtually nil, as compared to \$1.0 million recorded in fiscal year 2006.

Even though interest rates remained relatively stable over the past year, the County Treasurer has employed alternate investment methods to help increase investment earnings by \$1.1 million from the prior year.

With the overall revenues tightening from prior years, the County has made efforts to hold or cut expenses. Even with changes in Medicaid funding as described in Note 1.D., which increased general government expenses by \$6.1 million, total Governmental Activity expenses were \$324 thousand less than the previous year.

A significant expense increase from the prior year for highway, streets and bridges of \$10.9 million, was balanced out by declines in health and public safety, and public works expenses. These increases were in tune with the County's commitment to improve the transportation and roadway system within the County.

In fiscal year 2007, the County is beginning to see the savings of refunding four bond issues in the past two years. Interest on long-term debt has dropped \$180 thousand from the prior year.

Business-Type Activities

Revenues for fiscal year 2007 were \$54.5 million with total expenses at \$52.9 million. After contributions and net transfers, the Business-type activities of the County were virtually unchanged with a \$100 thousand dollar increase in net assets.

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, 2007 the County's Governmental Funds reported a combined fund balance of \$188.7 million. Of this amount, \$28.8 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, \$130.9 million is unreserved and available for appropriation based on future cash flow needs, and specific purpose and/or any legal restrictions. Per statement A-5, total Governmental Fund revenues for the fiscal year were \$325.3 million and total expenditures were \$345.9 million. This \$20.6 million decrease in fund balance is due mainly to road construction project costs exceeding revenues in the Local Gas Tax (major) and Highway Motor Fuel Tax (nonmajor) funds. Excluding the Local Gas Tax Fund (major) and the Highway Motor Fuel Tax Fund (nonmajor), the net change in fund balance of Government Funds showed an increase of \$2.0 million. \$39.6 million of the total \$56.0 million governmental funds capital outlay expenditures were attributable to these two funds.

General Fund

The following discussion excludes the transactions resulting from the Convalescent Center Medicaid funding described in Note 1.D.

The County Board concentrates its financial oversight on the General Fund because it is the core operating fund covering many County programs, and allows the most discretion in allocations. At the end of fiscal year 2007, the unreserved and undesignated fund balance in the General Fund was \$41.7 million; the reserved portion, mainly for encumbrances, was \$517 thousand. Due to the County's efforts to minimize year-end encumbrances over the last several years, the reservation for encumbrances has decreased significantly. The unreserved fund balance represents almost 30 percent of the General Fund's total expenditures. Revenues of \$144.1 million less expenditures of \$120.2 million resulted in an increase in fund balance of \$23.9 million prior to transfers out. After net transfers out of the General Fund to other funds of \$16.5 million, the result was a net increase in the General Fund balance of almost \$7.4 million.

Revenues in the General Fund for fiscal year 2007 came in at \$4.8 million over the prior year and showed a \$1.4 million dollar positive variance from the budget. Increases in the General Fund tax levy of \$3.0 million, intergovernmental revenues of \$500 thousand, court fees, fines, and forfeitures of \$2.6 million, and interest earnings of \$1 million, were countered by decreases in fees, licenses and permits of \$900 thousand, accounting of unclaimed duplicate property tax payments of \$800 thousand, and fund reimbursements and miscellaneous revenues of \$400 thousand.

Sales tax revenues showed a slight decrease after reaching an all-time high last year, while state income tax revenues continued their positive trend upward. With the housing market falling deeper into a slump in fiscal year 2007, the Recorder of Deeds revenues continued their decline as in the prior year with recording fees and transfer stamp fees dropping by a combined \$1 million. A decrease of \$1 million in State reimbursement for Circuit Court Probation was slightly offset by an increase in State reimbursements for the Public Defender, Supervisor of Assessments, and the Board of Election Commissioners.

During the budget process, appropriation levels were brought in line with revenue estimates. The resulting General Fund final appropriations before net transfers out were virtually the same as last year, less than 1 percent above fiscal year 2006 levels. The total expenditures before transfers out decreased by \$1.2 million from the prior year. Actual combined expenditures and net transfers out were 1.7 percent below fiscal year 2006.

The General Fund experienced significant increases in capital outlay expenditures of \$1.1 million and one-time personnel expenditures of \$2.2 million, the latter being related to retirement and benefit payouts. Departments showing significant decreases in expenditures were: Clerk of the Circuit Court (\$900 thousand); County Sheriff (\$1.4 million); State's Attorney (\$600 thousand); Facilities Management (\$600 thousand); and Outside Agency Support (\$500 thousand). These decreases were attributed to retirements and personnel cuts. The remainder of the General Fund departments recorded an aggregate expenditure decrease of approximately \$500 thousand.

Health Department Fund

Total revenues before transfers in remained the same from the prior year at \$40.6 million, but expenditures continue to outpace revenues by \$1.3 million in fiscal year 2007. With a subsidy transfer in from the General Fund in the amount of \$1.5 million, the Health Department's fund balance ended the year up \$204 thousand to \$17.8 million. Although intergovernmental revenues were up a total of \$2.3 million from the prior year, this was nullified by a charges for services decrease of \$2.7 million and a decrease in liability insurance reimbursements. Due to budget cuts, the County eliminated insurance reimbursements to the Health Department. The Health Department's tax levy increase was directly offset by decreases in its pension and social security tax levies, keeping the Health Department's total tax levy the same as the prior year. Total expenditures declined almost \$600 thousand from the prior year. A \$1.9 million decrease in personnel and commodities expenditures was partially offset by \$1.3 million growth in contractual and capital outlay expenditures.

Local Gas Tax Fund

The Local Gas Tax Fund revenues were generally stable from the prior year, other than construction reimbursements from the State in the amount of \$5.4 million. These State reimbursements are correlated with increasing capital outlay and engineering costs. With the 2001 MFT Bond Project Fund fully depleted in fiscal year 2006, highway construction project expenditures were accounted for in the Local Gas Tax and Highway Motor Fuel Tax funds. This has resulted in a decrease in fund balance of \$8.3 million to \$28.7 million.

Other Non-Major Governmental Funds

- With no federal grant reimbursements and growing capital expenditure needs, the Stormwater Drainage Fund showed a \$3.7 million increase in fund balance before transfers out for debt service. After debt service requirements were met, the Stormwater Drainage Fund recorded a decrease in fund balance of almost \$3.0 million. This fund balance has been on a declining pace for the past several years.
- With pension costs falling close to 2005 levels and revenues remaining steady, the IMRF Fund exhibited a \$500 thousand increase in fund balance. This was accomplished even though a subsidy transfer in from the General Fund was cut \$1.2 million from the prior year.
- As in the prior year, the Youth Home experienced a decrease in fund balance of \$280 thousand to end the year at \$232 thousand. Revenue and expenditures both decreased almost in-step. This was primarily due to personnel cuts and corresponding state salary reimbursements. The tax levy was cut for the Youth Home in fiscal year 2006.
- The Highway Motor Fuel Tax Fund experienced a decrease in fund balance of \$14.3 million. As mentioned previously, this is due to roadway project expenditures being accounted for in this fund because of the depletion of the 2001 MFT Bond Project Fund. Over the past two years, the fund balance has been drawn down by over \$16.1 million to end fiscal year 2007 at \$8.8 million.
- New or increased fees in the Court Automation and Court Document Storage Funds were instituted during the year, and corresponding judicial and capital outlay expenditures were incurred to update and continue automating electronic systems.
- Contractual (engineering) and capital outlay expenditures were stepped up in the 2001 Drainage Bond and 2001 Stormwater Bond project funds respectively. These project funds carry an \$8.8 million combined fund balance at the end of the year and are projected to be fully depleted within the next two years.

Proprietary Funds

After eliminating the effect of a change in Medicaid funding (see Note 1.D.), the Convalescent Center revenues totaling \$28.0 million were up almost \$3.1 million from fiscal year 2006. This enabled the General Fund to cut its subsidy transfer to the Convalescent Center by \$700 thousand from the prior year. In a continuing effort to keep costs down, total expenses came in \$300 thousand less than the prior year at \$33.3 million. The result was an operating loss of \$5.3 million. The operating loss has been in decline for the past few years. After non-operating revenues and transfers, the fund ended the year with a decrease in net assets of \$674 thousand. This too is declining and is seen as a positive trend.

The Water and Sewerage System Fund experienced an operating loss of \$3.1 million. This was a significant decrease from the prior year's loss of \$4.6 million. After non-operating revenues of \$3.9 million, the fund experienced an increase in net assets of \$775 thousand. As a result of a 2006 rate study, the System increased sewer rates by 9% effective with the November 2007 bills, and increased water rates 16% on average across the six water plants effective with the May 2007 bills. A new flat fee was established for all customers of the sewage treatment facilities for the National Pollutant Discharge Elimination System (NPDES). This fee is collected to cover the annual NPDES fee issued to the System from the State of Illinois. The administrative fee was also increased by \$.25 per bill.

Increase in revenue of \$5.2 million was due primarily to the aforementioned rate increases and a change in accounting method for pass-through charges for Darien water and Glen Ellyn sewer. Personnel costs rose by \$1.0 million due to an increase in pension and employee insurance, and payout for the retirement of several long-term System employees. Contractual expenses increased by \$2.7 million due primarily to the change in accounting method previously mentioned for payments to Darien and Glen Ellyn.

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)

	2007	2006
Land and construction in progress	\$ 333,319,932	\$ 326,770,136
Infrastructure	278,467,984	269,121,509
Buildings	181,468,752	186,173,382
Improvements other than buildings	5,212,748	4,846,488
Machinery and equipment	18,504,356	17,519,288
Total capital assets, net of depreciation	\$ 816,973,772	\$ 804,430,803

Capital Assets Business-Type Activities (Net of Depreciation)

	2007	2006 (Restated)
Land and construction in progress	\$ 2,804,449	\$ 2,453,189
Infrastructure	78,337,786	80,805,131
Buildings	8,411,294	9,592,018
Machinery and equipment	1,195,869	1,478,251
Total capital assets, net of depreciation	\$ 90,749,398	\$ 94,328,589

During fiscal year 2007, total capital assets for the County had a net increase (including additions, decreases, depreciation, and amortization) of \$9.0 million. The increase was attributable to Government activities. The overwhelming majority of this increase is related to highway improvements, and ongoing stormwater and drainage projects continuing with funding from the 2001 Stormwater and Drainage Bond issues respectively.

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

Long Term Debt

DuPage County has maintained its tax-exempt "Triple-A" (AAA) 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. Forty-eight 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 debt limit of 5.75 percent of its total assessed value. This produces a legal debt margin of almost two billion dollars, and is substantially greater than the current outstanding debt principal. County debt pertaining to this limit includes the Limited Tax General Obligation Courthouse Bonds and Special Service Area bonds. All revenue, alternate revenue, certificates of participation, and other long-term debt are excluded from the legal debt margin calculation per statute.

The following is a summary of the County's gross outstanding long-term debt as of November 30, 2007 and 2006:

Outstanding Long-Term Debt

Debt Description	Governmental Activities		Business-Type Activities	
	2007	2006	2007	2006
1) Special Service Areas	\$ 5,865,000	\$ 6,275,000	\$	\$
2) County Courthouse - G.O.	52,835,000	54,195,000		
3) Jail - Alternate Revenue Source	35,360,000	37,055,000		
4) Stormwater - Alternate Revenue Source	73,665,000	77,140,000		
5) Drainage - Alternate Revenue Source	26,390,000	27,240,000		
6) Motor Fuel Tax - Revenue Bonds	106,495,000	111,695,000		
7) Election Commission - Certificates	675,000	990,000		
8) Water and Sewer - Revenue Bonds	-	-	3,800,000	4,960,000
9) IEPA Construction Loan Water/Sewer	-	-	4,443,101	4,976,485
10) Capital Leases	-	-	-	34,986
Total County Outstanding Debt	\$ 301,285,000	\$ 314,590,000	\$ 8,243,101	\$ 9,971,471

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

FISCAL YEAR 2008 BUDGET AND FUTURE OUTLOOK

As originally passed in November 2007, the fiscal year 2008 budget rested on the same basic assumption as the previous year's budget: no new revenue source to replace the expiring intergovernmental transfer. The expiration of the \$15 million annual transfer from the DuPage Water Commission to the General Fund, in addition to maintenance needs and programmatic growth pressures created a revenue gap only partially offset by property tax increases.

In the absence of a major new revenue source, the County Board approved a budget significantly curtailing operational spending and eliminating several programs. The budget, as passed, reduced staffing by 234 – primarily through layoffs – with significant impacts in law enforcement and judicial functions, as well as County-wide administrative and technical support services.

County officials continued to vigorously pursue legislative remedies, including a local option cigarette tax and other potential income streams. The County Board approved moving forward on a local Public Safety Tax referendum initiative. The County Board also set the implementation of layoffs until mid February 2008, deeming it prudent and more cost effective to await the outcome the legislative process or local referendum.

In January 2008, the Governor signed into law Public Act 95-0708, which is primarily an additional income source platform for the Regional Transportation Authority. The law includes a tax of \$.0050 or ½ cent on top of the previous ¼ cent, assessed on applicable sales and services within the Collar Counties, including DuPage. The State Comptroller is to direct .25 cents of the .50 cents to the County for its use. The Illinois Department of Revenue began collecting the new tax April 1, 2008, and initial County collections are anticipated no later than July.

The County conservatively projects \$20 million in receipts from the additional sales tax during the final five months of fiscal year 2008, with \$48 million the corresponding annual amount. While PA 95-0708 states that the additional monies are to be used for public safety, transportation, or transit purposes, the effect of the law, which provides wide discretion and allows coverage of current programs, enables the use of General Fund monies to restore significant operational and programmatic cuts that were due to take place during 2008.

On February 15, 2008 the County Board approved appropriations and headcount changes to re-establish General Fund staffing at fiscal year 2007 budgeted levels, offsetting the budgeted headcount reductions in the original fiscal year 2008 budget. On March 29, the County Board approved a property tax abatement of \$1 million from the tax levy passed November 30, 2007, in order to provide DuPage homeowners and businesses some relief. On April 8, 2008 the County Board completed its deliberations approving additional budgetary changes to restore funding for many programs and operational issues cut in the original fiscal year 2008 budget, and to provide initial planning funds for future transportation projects. Additionally, \$1 million was set aside to be placed into a strategic reserve fund.

Evidence of economic slowdown surfaced early in fiscal year 2007, as Recorder fees and transfer taxes on real estate sales dropped and remained well under projections throughout the year. Sales tax receipts, which started well in fiscal year 2007, slowed throughout the latter part of the year, and actually finished lower than the corresponding fiscal year 2006 period. These trends have continued through the first four months of fiscal year 2008. However, spending has also been lower than anticipated, and to date the County's cash plan is slightly above projections.

The addition of a significant, permanent revenue source likely to grow in future years provides great financial stability to County operations. Coupled with the strategic approach the County embraced in fiscal year 2007, the future outlook, recessionary pressures notwithstanding, is bright.

Requests for Information

This financial report is designed to provide a general overview of DuPage County, Illinois finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Department, DuPage County, 421 North County Farm Road, Wheaton, Illinois 60187. Complete comprehensive annual financial reports are available on our website – www.dupageco.org/finance.



Basic Financial Statements

DUPAGE COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

November 30, 2007

(See Following Page)

DUPAGE COUNTY, ILLINOIS

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STATEMENT OF NET ASSETS

November 30, 2007

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
ASSETS					
Cash					
Petty cash	\$ 7,359		7,359		4,615
Demand deposits	18,896,078	1,422,093	20,318,171	70,362	13,921,056
Certificates of deposit	168,956,204	1,445,000	170,401,204	21,250,000	
Investments	16,829,945	12,074,207	28,904,152		
Receivables					
Taxes	68,812,939		68,812,939		6,624,270
Interest	100,853		100,853	49,619	
Accounts, net allowance for doubtful accounts	555,717	9,004,579	9,560,296		249,602
Other	696,527	121,721	818,248	1,015,135	
Due from Federal, State and other governmental units	32,396,000	236,800	32,632,800		
Internal balance	314,821	(314,821)			
Inventory	234,596	334,727	569,323		297,275
Other assets	392,053	314,014	706,067	853,159	878,225
Deferred charges	4,430,481		4,430,481		522,013
Capital assets (net of accumulated depreciation)					
Land and construction in progress	333,319,932	2,804,449	336,124,381	2,285,987	63,030,391
Infrastructure	278,467,984	78,337,786	356,805,770		61,110,322
Buildings	181,468,752	8,411,294	189,880,046		42,939,456
Improvements other than buildings	5,212,748		5,212,748		24,237,680
Machinery and equipment	18,504,356	1,195,869	19,700,225	2,541,665	2,302,190
Total capital assets	816,973,772	90,749,398	907,723,170	4,827,652	193,620,039
Total assets	1,129,597,345	115,387,718	1,244,985,063	28,065,927	216,117,095

(Cont.)

STATEMENT OF NET ASSETS (CONT.)

November 30, 2007

LIABILITIES	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Accounts payable	25,097,570	1,940,061	27,037,631		666,095
Accrued payroll	8,896,264	1,751,702	10,647,966		631,016
Claims payable	835,000		835,000		
Due to Federal, State and other governmental units	2,219,230		2,219,230		
Accrued interest payable	6,108,353		6,108,353		
Unearned revenue	67,386,812		67,386,812		7,843,733
Retainage payable	2,334,380		2,334,380		
Other liabilities	2,168,045	1,108,411	3,276,456		290,884
Noncurrent liabilities					
Bonds due within one year	12,520,000	1,616,547	14,136,547		
Bonds due in more than one year	288,765,000	6,626,554	295,391,554		
Other due within one year	2,108,327	1,041,097	3,149,424		500,000
Other due within more than one year	17,810,248	617,632	18,427,880		6,728,350
Total liabilities	436,249,229	14,702,004	450,951,233	-	16,660,078
NET ASSETS					
Net assets					
Invested in capital assets, net of related debt	515,688,772	82,506,297	598,195,069	4,827,652	193,120,039
Restricted for:					
Debt service	28,388,887	1,164,884	29,553,771		
Grant programs	221,167		221,167		
Unrestricted	149,049,290	17,014,533	166,063,823	23,238,275	6,336,978
Total net assets	\$ 693,348,116	100,685,714	794,033,830	28,065,927	199,457,017

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, 2007

Functions/Programs	Expenses	PROGRAM REVENUES		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 80,569,502	20,063,804		
Health and public safety	87,109,394	19,447,080	19,061,568	45,000
Highways, streets and bridges	50,394,522	1,837,333	16,030,448	
Public service	33,398,538	3,721,579	24,913,259	
Judicial	42,982,648	23,445,481	2,097,071	
Public works	9,301,970	1,777,963	2,483,999	
Educational services	581,374	481,640		
Interest on long-term debt	15,012,918			
Total Governmental Activities	<u>319,350,866</u>	<u>70,774,880</u>	<u>64,586,345</u>	<u>45,000</u>
Business-Type Activities				
Convalescent Center	33,338,059	34,169,487		
Water and Sewage System	19,520,073	18,814,973		932,680
Total Business-Type Activities	<u>52,858,132</u>	<u>52,984,460</u>	<u>-</u>	<u>932,680</u>
Total Primary Government	<u>\$ 372,208,998</u>	<u>123,759,340</u>	<u>64,586,345</u>	<u>977,680</u>
Component Units				
DuPage County ETSB	\$ 4,891,164	7,330,004		
DuPage Airport Authority	30,081,265	21,547,361		(78,706)
Total Component Units	<u>\$ 34,972,429</u>	<u>28,877,365</u>	<u>-</u>	<u>(78,706)</u>
General revenues				
Taxes - property				
Taxes - sales				
Taxes - other				
Unrestricted investment earnings				
Miscellaneous				
Transfers				
Total general revenues 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
(60,505,698)		(60,505,698)		
(48,555,746)		(48,555,746)		
(32,526,741)		(32,526,741)		
(4,763,700)		(4,763,700)		
(17,440,096)		(17,440,096)		
(5,040,008)		(5,040,008)		
(99,734)		(99,734)		
(15,012,918)		(15,012,918)		
(183,944,641)	-	(183,944,641)	-	-
	831,428	831,428		
	227,580	227,580		
-	1,059,008	1,059,008	-	-
(183,944,641)	1,059,008	(182,885,633)	-	-
			2,438,840	(8,612,610)
			2,438,840	(8,612,610)
65,293,780		65,293,780		6,602,731
45,189,343		45,189,343		
32,729,943		32,729,943		
11,435,092	591,951	12,027,043	978,860	250,501
36,027,972		36,027,972	16,429	
1,550,536	(1,550,536)			
192,226,666	(958,585)	191,268,081	995,289	6,853,232
8,282,025	100,423	8,382,448	3,434,129	(1,759,378)
685,066,091	100,585,291	785,651,382	24,631,798	201,216,395
693,348,116	100,685,714	794,033,830	28,065,927	199,457,017

BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2007

	General	Health Department	Local Gasoline Tax	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash					
Petty cash	\$ 3,000	4,359			7,359
Demand deposits	14,970,492	759,635	41,098	1,861,071	17,632,296
Certificates of deposit	25,950,221	18,150,000	30,820,000	92,150,983	167,071,204
Investments				16,775,862	16,775,862
Receivables					
Taxes	23,200,782	13,422,433		29,141,184	65,764,399
Interest	66,868			33,985	100,853
Accounts		555,717			555,717
Other	585,820	110,707			696,527
Due from Federal, State and other governmental units	14,796,971	5,127,350	6,630,478	5,841,201	32,396,000
Due from other funds	1,534,227		250,608	3,020,665	4,805,500
Advances receivable from other funds	83,699				83,699
Inventory		234,596			234,596
Other assets	168,321	23,020			191,341
Total assets	\$ 81,360,401	38,387,817	37,742,184	148,824,951	306,315,353
LIABILITIES					
Accounts payable	\$ 3,333,860	1,103,425	6,476,275	12,794,059	23,707,619
Accrued payroll	3,176,858	1,144,959	269,434	718,287	5,309,538
Unearned revenue	26,343,896	17,960,485		28,408,451	72,712,832
Retainage payable	140,097		1,264,099	930,184	2,334,380
Compensated absences	3,162,874		238,263	425,118	3,826,255
Advances payable to other funds				83,699	83,699
Due to Federal, State and other governmental units	370,044	170,681	210,871	1,467,634	2,219,230
Due to other funds	2,006,457		409,510	2,370,654	4,786,621
Other liabilities	634,414	163,265	193,869	1,676,497	2,668,045
Total liabilities	39,168,500	20,542,815	9,062,321	48,874,583	117,648,219
FUND BALANCES					
Reserved for					
Encumbrances	432,894		15,825,167	12,605,896	28,863,957
Non-current receivables	83,699				83,699
Prepaid items		23,020			23,020
Inventories		234,596			234,596
Grant programs		221,167			221,167
Debt service				28,388,887	28,388,887
Unreserved reported in					
General fund	41,675,308				41,675,308
Special revenue funds		17,366,219	12,854,696	54,968,765	85,189,680
Capital projects funds				3,986,820	3,986,820
Total fund balances	42,191,901	17,845,002	28,679,863	99,950,368	188,667,134
Total liabilities and fund balances	\$ 81,360,401	38,387,817	37,742,184	148,824,951	306,315,353

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, 2007

Total fund balance per Governmental Funds Balance Sheet	\$ 188,667,134
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.	816,973,772
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not payable in the funds.	(301,285,000)
Interest on general obligation debt is recognized as paid in the funds, but accrued in the Statement of Net Assets.	(6,108,353)
Internal service fund assets and liabilities are included in the governmental activities in the Statement of Net Assets.	1,513,320
Revenues in the Statement of Activities which do not provide current financial resources are deferred in the funds' statements.	8,326,020
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.	4,430,481
Non-current compensated absences and employee retention obligations are not reported in the funds, but are accrued in the Statement of Net Assets.	<u>(19,169,258)</u>
Net assets of governmental activities	<u>\$ 693,348,116</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS
For the Year Ended November 30, 2007

	General	Health Department	Local Gasoline Tax	Other Governmental Funds	Total Governmental Funds
Revenues					
Taxes					
Property	\$ 21,696,810	13,031,730		27,447,161	62,175,701
Sales	43,127,257			2,062,086	45,189,343
Other			20,682,681		20,682,681
Licenses and permits	14,960,917		328,059	18,535,308	33,824,284
Intergovernmental	31,571,469	11,984,049		49,183,675	92,739,193
Charges for services	4,232,680	14,630,745	1,347,511	111,027	20,321,963
Court fees, fines and forfeitures	27,152,774			86,305	27,239,079
Investment income	2,953,720	872,470	1,814,441	5,701,387	11,342,018
Duplicate tax payments					
Insurance reimbursement	136,811	7,421	187,250		331,482
Other fund reimbursements	25,520				25,520
Miscellaneous	877,077	102,497	5,424,185	5,016,290	11,420,049
Total revenues	146,735,035	40,628,912	29,784,127	108,143,239	325,291,313
Expenditures					
Current					
General government	51,279,730			23,712,224	74,991,954
Health and public safety	38,069,817	40,769,180		6,996,449	85,835,446
Highway and streets			18,404,813	3,600,581	22,005,394
Public services	3,724,512			29,597,521	33,322,033
Judicial	29,797,896			9,298,854	39,096,750
Conservation and recreation				479,026	479,026
Public works				5,209,870	5,209,870
Educational services	597,387				597,387
Debt service					
Principal				13,342,049	13,342,049
Interest				15,094,467	15,094,467
Costs of issuance					
Fiscal agent fees				8,128	8,128
Capital outlay	2,882,581	1,155,359	19,681,415	32,242,339	55,961,694
Total expenditures	126,351,923	41,924,539	38,086,228	139,581,508	345,944,198
Excess (deficiency) of revenues over expenditures	20,383,112	(1,295,627)	(8,302,101)	(31,438,269)	(20,652,885)
Other financing sources (uses)					
Transfers in	3,550,536	1,500,000		26,494,208	31,544,744
Transfers out	(16,539,158)			(14,755,050)	(31,294,208)
Total other financing sources (uses)	(12,988,622)	1,500,000	-	11,739,158	250,536
Net change in fund balance	7,394,490	204,373	(8,302,101)	(19,699,111)	(20,402,349)
Fund balance - beginning	34,797,411	17,640,629	36,981,964	119,649,479	209,069,483
Fund balance - ending	\$ 42,191,901	17,845,002	28,679,863	99,950,368	188,667,134

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, 2007

Net change in fund balance - total governmental funds	\$(20,402,349)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays (\$46,040,535) exceeded depreciation (\$28,908,179) in the current period.	17,132,356
Governmental funds report proceeds from the sale of fixed assets while governmental activities report gains and losses on sales of fixed assets. This is the amount of undepreciated basis in the disposed assets.	(4,589,387)
Some items reported in the Statement of Activities do not provide or require the use of current financial resources and, therefore, are not reported in governmental funds.	
Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds' financial statements. This is the net change of revenues deferred/recognized during the year.	702,131
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 \$13,305,000.	13,305,000
Debt issued for the refunding of other debt, including discounts, premiums, issuance costs and the difference of payments to escrow agents compared to principal retired, are reported as current transactions in the governmental funds. In the Statement of Activities, these amounts are deferred and amortized over the life of the debt.	(186,989)
Interest on long-term debt is not accrued in governmental funds, but is reported in the Statement of Activities. This is the change in the accrued interest balance during the year.	81,549
Non-current accrued compensated absences and similar obligations do not require the use of current assets, therefore, are not reported in the governmental funds.	1,836,990
Internal service funds are used by management to charge costs to other funds but are not included in the governmental funds.	<u>402,724</u>
Change in net assets of governmental activities	<u>\$ 8,282,025</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 ACTUALGENERAL FUND
Year Ended November 30, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 66,707,391	66,707,391	64,824,067	(1,883,324)
Intergovernmental	30,740,212	30,740,212	31,571,469	831,257
Court fees, fines and forfeitures	24,034,500	24,034,500	27,152,774	3,118,274
Fees, licenses and permits	15,835,500	15,835,500	14,960,917	(874,583)
Charges for services	1,844,894	1,844,894	1,636,893	(208,001)
Investment income	1,902,240	1,902,240	2,953,720	1,051,480
Miscellaneous	514,200	514,200	877,077	362,877
Insurance reimbursement	108,244	108,244	136,811	28,567
Other fund reimbursement	243,913	243,913	25,520	(218,393)
Unclaimed duplicate tax payments	800,000	800,000		(800,000)
Total revenues	142,731,094	142,731,094	144,139,248	1,408,154
Expenditures				
Current				
General government	45,904,354	47,985,975	45,133,407	2,852,568
Health and public safety	36,998,274	38,085,460	38,069,817	15,643
Public services	4,037,227	4,138,227	3,724,512	413,715
Judicial	29,565,866	30,419,623	29,797,896	621,727
Educational services	630,286	631,286	597,387	33,899
Total current expenditures	117,136,007	121,260,571	117,323,019	3,937,552
Capital outlays	4,397,300	3,829,404	2,882,581	946,823
Total expenditures	121,533,307	125,089,975	120,205,600	4,884,375
Excess of revenues over expenditures	21,197,787	17,641,119	23,933,648	6,292,529
Other financing uses				
Transfers out				
Special Revenue				
Economic Development and Planning			(1,300,000)	(1,300,000)
Historical Museum		(140,000)	(140,000)	
Health Department	(1,500,000)	(1,500,000)	(1,500,000)	
IMRF	(5,973,758)	(5,973,758)	(5,973,758)	
Social Security	(3,151,712)	(2,620,044)	(1,680,000)	940,044
Debt Service				
Election Equipment	(357,953)	(357,953)	(357,600)	353
Jail Expansion Project				
1993 Refinancing Jail Expansion Project Bonds	(1,302,840)	(1,302,840)	(1,302,800)	40
2002 Refinancing Jail Expansion Project Bonds	(2,384,500)	(2,384,500)	(2,285,000)	99,500
Enterprise Fund				
Convalescent Center		(2,000,000)	(2,000,000)	
Total other financing uses	(14,670,763)	(16,279,095)	(16,539,158)	(260,063)
Net change in fund balance	6,527,024	1,362,024	7,394,490	6,032,466
Fund balance				
December 1	34,797,411	34,797,411	34,797,411	
November 30	\$ 41,324,435	36,159,435	42,191,901	6,032,466

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, 2007

	Original/Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes	\$ 13,086,340	13,031,730	(54,610)
Intergovernmental	12,546,539	11,984,049	(562,490)
Charges for service	15,219,205	14,630,745	(588,460)
Liability insurance reimbursements	650,000	7,421	(642,579)
Investment income	522,500	872,470	349,970
Miscellaneous	137,400	102,497	(34,903)
Total revenues	42,161,984	40,628,912	(1,533,072)
Expenditures			
Current			
Health and public safety	43,023,437	40,769,180	2,254,257
Capital outlay	1,167,938	1,155,359	12,579
Total expenditures	44,191,375	41,924,539	2,266,836
Excess (deficiency) of revenues over expenditures	(2,029,391)	(1,295,627)	733,764
Other financing sources (uses)			
Transfer in			
General fund	1,500,000	1,500,000	
Anticipated grants sources	1,667,073		(1,667,073)
Anticipated grants uses	(1,667,073)		1,667,073
Total other financing sources (uses)	1,500,000	1,500,000	-
Net change in fund balance	(529,391)	204,373	733,764
Fund balance			
December 1	17,640,629	17,640,629	
November 30	\$ 17,111,238	17,845,002	733,764

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

DUPAGE COUNTY, ILLINOIS

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

LOCAL GASOLINE TAX
Year Ended November 30, 2007

	Original/Final Budget	Actual	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes	\$ 19,500,000	20,682,681	1,182,681
Investment income	1,200,000	1,814,441	614,441
Fees, licenses and permits	299,000	328,059	29,059
Charges for services	638,000	1,347,511	709,511
Insurance settlements	30,000	187,250	157,250
Miscellaneous	80,000	5,424,185	5,344,185
Total revenues	21,747,000	29,784,127	8,037,127
Expenditures			
Current			
Highway, streets and bridges	24,305,314	18,404,813	5,900,501
Capital outlays	38,318,679	19,681,415	18,637,264
Total expenditures	62,623,993	38,086,228	24,537,765
Net change in fund balance	(40,876,993)	(8,302,101)	32,574,892
Fund balance			
December 1	36,981,964	36,981,964	
November 30	\$ (3,895,029)	28,679,863	32,574,892

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, 2007

(See Following Page)

STATEMENT OF NET ASSETS

PROPRIETARY FUNDS

November 30, 2007

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
ASSETS				
Current assets				
Cash				
Demand deposits	\$ 327,471	1,094,622	1,422,093	1,263,782
Certificates of deposit	1,445,000		1,445,000	1,885,000
Investments		12,074,207	12,074,207	54,083
Receivables				
Taxes				3,048,540
Miscellaneous		121,721	121,721	
Accounts, net of allowance for doubtful accounts	5,274,725	3,729,854	9,004,579	
Due from other governmental units		236,800	236,800	
Due from other funds	36,929	760,855	797,784	302,043
Inventory	334,727		334,727	
Other assets				200,712
Total current assets	7,418,852	18,018,059	25,436,911	6,754,160
Capital assets				
Land and improvements	784,360	1,459,475	2,243,835	
Building and improvements	28,005,704		28,005,704	
Sewer system		139,641,703	139,641,703	
Water system		21,888,545	21,888,545	
Vehicles	265,583		265,583	
Equipment	4,529,289	3,171,636	7,700,925	
Construction in progress	101,629	458,985	560,614	
	33,686,565	166,620,344	200,306,909	-
Accumulated depreciation	23,843,867	85,713,644	109,557,511	
Total capital assets, net	9,842,698	80,906,700	90,749,398	-
Other assets				
Due from Special Service Area		219,173	219,173	
Unamortized bond issuance expense		94,841	94,841	
Total other assets	-	314,014	314,014	-
Total noncurrent assets	9,842,698	81,220,714	91,063,412	-
Total assets	17,261,550	99,238,773	116,500,323	6,754,160

(Cont.)

STATEMENT OF NET ASSETS (CONT.)

PROPRIETARY FUNDS

November 30, 2007

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
LIABILITIES				
Current liabilities				
Accounts payable	1,391,800	548,261	1,940,061	1,389,951
Accrued payroll	1,547,527	204,175	1,751,702	5,128
Accrued compensated absences		781,097	781,097	4,660
Due to other funds	668,242	444,363	1,112,605	6,101
Unearned revenue				3,000,000
Current maturities of revenue bonds payable		1,065,000	1,065,000	
Current maturities of IEPA construction loan		551,456	551,456	
Claims payable				835,000
Other liabilities	238,822	869,589	1,108,411	
Total current liabilities	3,846,391	4,463,941	8,310,332	5,240,840
Long-term liabilities				
Revenue bonds payable		2,735,000	2,735,000	
IEPA construction loan		3,891,645	3,891,645	
Accrued employee retention	877,632		877,632	
Total long-term liabilities	877,632	6,626,645	7,504,277	-
Total liabilities	4,724,023	11,090,586	15,814,609	5,240,840
NET ASSETS				
Invested in capital assets, net of related debt	9,842,698	72,663,599	82,506,297	
Restricted for debt service		1,164,884	1,164,884	
Unrestricted	2,694,829	14,319,704	17,014,533	1,513,320
Total net assets	\$ 12,537,527	88,148,187	100,685,714	1,513,320
Total liabilities and net assets	\$ 17,261,550	99,238,773	116,500,323	6,754,160

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 ASSETSPROPRIETARY FUNDS
For the Year Ended November 30, 2007

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
Operating revenues				
Patient care and other	\$ 34,169,487		34,169,487	
Sewer and water services		14,075,310	14,075,310	
Employer's share of premiums				16,683,305
Employee's share of premiums				5,837,379
Miscellaneous		1,669,396	1,669,396	605,022
Total operating revenues	34,169,487	15,744,706	49,914,193	23,125,706
Operating expenses				
Personnel services	22,120,807	6,974,612	29,095,419	148,109
Commodities	4,919,599	1,339,312	6,258,911	12,010
Contractual services	4,881,817	6,782,608	11,664,425	26,958,717
Depreciation	1,413,511	3,781,957	5,195,468	
Total operating expenses	33,335,734	18,878,489	52,214,223	27,118,836
Operating income (loss)	833,753	(3,133,783)	(2,300,030)	(3,993,130)
Nonoperating revenues (expenses)				
Investment income	44,386	547,565	591,951	93,074
Taxes				3,002,780
User charges for debt service		2,288,028	2,288,028	
Contributions		932,680	932,680	
Connection charges - interest recovery		352,985	352,985	
Interest expense	(463)	(353,455)	(353,918)	
Connection charges - buy in		429,254	429,254	
Amortization of bond discount and expense		(67,543)	(67,543)	
Fiscal agent fees		(2,837)	(2,837)	
Loss on disposal of assets	(1,862)	(217,749)	(219,611)	
Total nonoperating revenues (expenses)	42,061	3,908,928	3,950,989	3,095,854
Income (loss) before transfers	875,814	775,145	1,650,959	(897,276)
Transfers in	2,000,000		2,000,000	1,300,000
Transfers out	(3,550,536)		(3,550,536)	
Net transfers	(1,550,536)	-	(1,550,536)	-
Change in net assets	(674,722)	775,145	100,423	402,724
Net assets				
Beginning	13,212,249	87,373,042	100,585,291	1,110,596
Ending	\$ 12,537,527	88,148,187	100,685,714	1,513,320

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

A-12

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended November 30, 2007

	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	\$ 34,347,922		34,347,922	
Cash received - employer portion of insurance premiums				16,683,305
Cash received - employee portion of insurance premiums				5,837,379
Cash payments of insurance premiums and other costs (net)				(26,188,606)
Cash received from customers		12,455,913	12,455,913	
Cash payments to suppliers for goods and services	(9,401,852)	(8,176,191)	(17,578,043)	
Cash payments to employees for services	(21,814,362)	(7,164,464)	(28,978,826)	
Other revenues		6,120,676	6,120,676	
Net cash provided (used) by operating activities	3,131,708	3,235,934	6,367,642	(3,667,922)
Cash flows from noncapital financing activities				
Cash received - taxes				3,002,780
Transfer from (to) other fund	(1,550,536)		(1,550,536)	1,300,000
Net cash provided (used) by noncapital financing activities	(1,550,536)	-	(1,550,536)	4,302,780
Cash flows from capital and related financing activities				
Acquisition of capital assets	(49,392)	(853,804)	(903,196)	
Principal payments on revenue bonds		(1,160,000)	(1,160,000)	
Principal payments on IEPA loan		(533,384)	(533,384)	
Interest payments on revenue bonds		(190,688)	(190,688)	
Interest payments IEPA loan		(162,767)	(162,767)	
Proceeds from connection charges		735,728	735,728	
Payment of capital lease	(34,986)		(34,986)	
Net cash used by capital and related financing activities	(84,378)	(2,164,915)	(2,249,293)	-
Cash flows from investing activities				
Interest income	43,925	561,604	605,529	93,074
Net increase in cash and cash equivalents	1,540,719	1,632,623	3,173,342	727,932
Cash and cash equivalents at November 30, 2006	231,752	11,536,206	11,767,958	2,474,933
November 30, 2007	\$ 1,772,471	13,168,829	14,941,300	3,202,865
Comprised of				
Demand deposits	\$ 327,471	1,094,622	1,422,093	1,263,782
Certificates of deposit	1,445,000		1,445,000	1,885,000
Investments		12,074,207	12,074,207	54,083.00
	\$ 1,772,471	13,168,829	14,941,300	3,202,865

DUPAGE COUNTY, ILLINOIS

A-12

STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUNDS

For the Year Ended November 30, 2007

	Business-Type Activities			Governmental Activities Internal Service Funds
	Convalescent Center	Water and Sewerage System	Total	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 833,753	(3,133,783)	(2,300,030)	(3,993,130)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation	1,413,511	3,781,957	5,195,468	
Indirect costs				
Users' charges for debt service		2,288,028	2,288,028	
Surcharges		199,593	199,593	
Fiscal agent fees		(2,837)	(2,837)	
Connection charges - processing fee		(153,082)	(153,082)	
Changes in assets and liabilities				
(Increase) decrease in accounts receivable	191,160	659,446	850,606	(2,687)
(Increase) in accrued unbilled service revenue		(1,461,955)	(1,461,955)	
(Increase) decrease in due from other funds	(12,725)	810,889	798,164	(195,957)
Decrease in due from SSA		21,654	21,654	
Decrease in inventory	38,645		38,645	
(Increase) in other assets		(106,894)	(106,894)	(188,948)
Increase (decrease) in accounts payable	(48,209)	(51,434)	(99,643)	705,755
Increase (decrease) in accrued liabilities	306,445	(189,852)	116,593	2,709
Increase in charges collected for others		574,204	574,204	
Increase (decrease) in due to other funds	468,245		468,245	(964)
(Decrease) in other liabilities	(59,117)		(59,117)	
Increase in claims payable				5,300
Net cash provided (used) by operating activities	\$ 3,131,708	3,235,934	6,367,642	(3,667,922)

Non-cash Capital and Related Financial Activity

The Water and Sewerage System accepted \$932,680 in Capital Assets from other parties.

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

COMBINED BALANCE SHEET

FIDUCIARY FUNDS

November 30, 2007

	<u>Agency</u>
ASSETS	
Current assets	
Cash	
Petty cash	\$ 2,500
Demand deposits	62,531,110
Certificates of deposit	20,981,574
Investments	8,729,672
Receivables	
Taxes	6,048,993
Accrued interest	501,842
Due from Federal, State and other governmental units	205,099
Other assets	<u>1,188,847</u>
Total assets	<u>\$ 100,189,637</u>
LIABILITIES	
Current liabilities	
Due to Federal, State and other governmental units	\$ 50,164,320
Other liabilities	<u>50,025,317</u>
Total liabilities	<u>\$ 100,189,637</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, 2007

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 as Chair of the ETS Board. As such, the County may assert significant influence over the ETS Board and has included the organization in the Reporting Entity. The Board serves the residents of DuPage County, including providing services and capital to the County and other local governments. The ETS Board has a November 30 fiscal year, thus amounts included in this report are as of and for the year ended November 30, 2007.

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, 2007.

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 (Cont.)
November 30, 2007

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. Agency (fiduciary) funds report only funds held on behalf of others, thus have no measurement focus.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)

November 30, 2007

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 unearned revenue on its financial statements. Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

The County reports the following major governmental funds:

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

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

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

The 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 risk management operations (employee life/health and liability) provided to other departments and operations of the County on a cost reimbursement basis.

Agency Funds report assets and liabilities arising from collection of monies on behalf of the County and other governments and entities. These include numerous funds of the County Collector, Treasurer, Clerk of the Circuit Court, State's Attorney, Sheriff and other offices. Additional description and information are included later in this report.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

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 2007 year are included. Therefore, grant budget amounts displayed in this report may 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 (Cont.)
November 30, 2007

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

Budgetary Control (Cont.) -

Adopted budgets for fiscal 2007 include available cash as a funding source for certain funds; however, this is not reflected in the budget presentation of the individual fund statements and schedules of revenues, expenditures and changes in fund balances - budget and actual as presented in this report.

The following funds are not budgeted: Child Support Maintenance, 2001 and 2005 Motor Fuel Tax Debt Service, and 2001/2006 Courthouse Refunding Bond Debt Service. Revenues for these debt service funds are from tax distributions from the State directly to trustees who are responsible for payment of principal and interest.

During fiscal 2007, certain transactions between the General Fund and the Convalescent Fund, arising from a change in Medicaid funding, were not anticipated in the budget process. Accordingly, these transactions have been excluded from the General Fund Budget to Actual Statement A-7. A reconciliation of the General Fund GAAP Basis to Budgetary Basis amounts is as follows:

Charges for Services - GAAP	\$ 4,232,680
Less: Indirect Cost Reimbursements from Convalescent Center	<u>(2,595,787)</u>
Charges for Services - Budgetary basis	<u>\$ 1,636,893</u>
General Government Expenditures - GAAP	\$ 51,279,730
Less: Reimbursements paid to Illinois Department of Health and Family Services on behalf of Convalescent Center	<u>(6,146,323)</u>
General Government Expenditures - Budgetary basis	<u>\$ 45,133,407</u>
Transfer In - Convalescent Center, not recognized for budgetary basis	<u>\$ 3,550,536</u>

These transactions do not affect the Net Change in Fund Balance for GAAP or Budgetary Basis.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

Budget Modifications -

The final County budget represents departmental appropriations as authorized by the County Board through the annual appropriation ordinance including any changes in overall appropriations as approved by the County Board during the year. Changes and additions to appropriations are made in accordance with Illinois Statutes, which require a two-thirds vote of the County Board. The following additional changes to appropriations were made to the budget during the year ended November 30, 2007:

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
General	\$ 136,204,070	3,025,000	139,229,070
Special Revenue Funds	\$ 253,375,350	38,333,660	291,709,010
Debt Service Funds	\$ 13,850,168	23,715	13,873,883
Capital Projects Funds	\$ 16,887,316		16,887,316
Enterprise Funds	\$ 59,090,118	500,000	59,590,118
Internal Service Funds	\$ 4,309,540	1,300,000	5,609,540

Following is the budget for the DuPage Airport Authority.

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
Enterprise DuPage Airport Authority	\$ 34,432,027		34,432,027

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

1. Summary of Significant Accounting Policies (Cont.)

F. Inventories

Inventories of the Special Revenue Funds are valued at cost, and Enterprise Fund inventories are valued at cost determined on the first-in, first-out (FIFO) method. The costs of certain inventories in the Health Department Fund are recorded as expenditures when consumed rather than when purchased.

G. Short-Term Interfund Receivables/Payables

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

H. Advances to Other Funds

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance 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.

J. Property Taxes

Primary Government

Property taxes to finance the fiscal 2007 budget (2006 levy) were levied in November 2006 by passage of a Tax Levy Ordinance. 2006 taxes attach as an enforceable lien on January 1, 2006. Tax bills are prepared by the County and issued on or about April 1, 2007, and are due in two installments on June 1, 2007 and September 1, 2007. No allowance for delinquent taxes has been provided due to the ability to recover any non-payments through the sale of applicable property. The County Collector bills and collects property taxes for the County and all taxing bodies within the County. The collection of these taxes and remittances of them to the taxing bodies are accounted for in the County Collector Agency Fund. Substantially all property taxes receivable arising from the 2006 levy by the County at November 30, 2007 were received by the County Collector prior to January 31, 2008. The tax levy for 2007 has been reported as a receivable at November 30, 2007. Those taxes have been levied to fund fiscal year 2008 budgets, thus have been deferred, and will be recognized as revenue in the subsequent fiscal year.

DuPage Airport Authority

Property taxes for 2006 attach as an enforceable lien on January 1, 2006 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, 2007, and are payable in two installments on or about June 1, 2007 and September 1, 2007. The County collects such taxes and remits them periodically. The Authority has deferred its 2007 Tax Levy since the revenue will not be available to fund current operations but will be used to fund capital requirements for fiscal 2008.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

1. Summary of Significant Accounting Policies (Cont.)

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 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant and equipment is depreciated using the straight-line method.

Primary Government

In the Water and Sewerage System 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
Equipment and Vehicles	3-10
Runways, Ramps and Parking Lots	20
Office and Other Equipment	3-8

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

1. Summary of Significant Accounting Policies (Cont.)

L. Long-Term Obligations

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

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

M. Fund Equity

In the fund financial statements, governmental funds report 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 on a monthly basis, 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 up to 5 years. 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 considered to have matured and paid with currently expendable financial resources. Other obligations are not reported in the fund financial statements but are reported as expenses/liabilities in the entity-wide balance sheet and statement of activities. Business-type activities record an expense and liabilities at the time the benefits are earned.

O. 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. No capital leases remain outstanding at November 30, 2007.

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

1. Summary of Significant Accounting Policies (Cont.)

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.

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

2. Cash and Investments (Cont.)

- F. The Illinois Funds Money Market Fund, which is an external investment pool developed and implemented in 1975 by the Illinois General Assembly under the jurisdiction of the Treasurer, who has regulatory oversight for the pool. The fair value of the position in this pool is the same as the value of the pool shares.

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits would not be returned to it. The County has not adopted a policy which would limit deposits only to federally insured or collateralized deposits. The County Treasurer evaluates each bank's credit-worthiness when making deposits. Generally, certificates of deposit are limited to federally insured amounts, other than those with banks which are considered to bear low risk of failure by the Treasurer's Office. The Treasurer is also making deposits through CDARS, which invests money in various banks to allow for increased FDIC coverage. The Treasurer continually evaluates financial health of each depository, and the County Board approves depositories. Not more than 50% of the total portfolio may be maintained in a single institution.

Similarly, credit risk for investments is the risk that in the event of a failure of the counterparty, the County would not recover the value of its investments. The County has no formal policy limiting investments. The County Treasurer uses "prudent person" judgment in evaluating investments. All security transactions entered into by the Treasurer are conducted on a delivery vs. payment basis. Securities will be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts. Investments are normally held by financial institutions or brokers under Trust agreements arising from Bond ordinances, subject to the custodial agreements of the ordinances.

Interest rate risk for deposits and investments refers to the impact of changing interest rates on a portfolio. Generally, values of investments with a longer maturity will be impacted more as the interest rate environment changes. The County's investment policy is to match investments with anticipated cash flow requirements. No securities will mature more than one year from the date of purchase. Investments are usually held for specific debt service and/or bond proceeds for capital purposes, and are usually invested in short-term governmental funds or U.S. Treasuries structured to meet usage requirements.

Deposits

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

At November 30, 2007 the carrying amount of the County cash deposits totaled \$274,232,059. The related bank balances were \$271,853,168. Of this amount, \$238,168,369 was uninsured and uncollateralized. Included in the County deposits are Certificates of Deposit totaling \$191,382,778. At November 30, 2007 the average life on this portfolio was 55 days and the average interest rate was 3.18%.

At year end the carrying amount of the Emergency Telephone System Board's deposits totaled \$21,320,362, and the bank balances totaled \$21,398,280. Included in this balance are Certificates of Deposit totaling \$21,250,000 with an average maturity of 52 days and average yield of 4.54%. These certificates matured in December 2007 and January 2008.

At year end the carrying amount of the Airport Authority's deposits totaled \$13,921,056, and the bank balances totaled \$14,086,687. Of this amount, \$370,781 held by the DuPage County Technology Park, N.F.P. was uninsured and uncollateralized.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

2. Cash and Investments (Cont.)

Investments

At November 30, 2007, the County reports the following investments:

Investment Type	Maturities	Fair Value
U.S. Treasury	1-30 days	\$ 12,872,537
U.S. Treasury	1-11 months	54,083
Commercial Paper	January 2, 2008	5,405,444
U.S. Bank Government Money Market Fund	N/A	10,572,088
Illinois Funds Money Market Fund	N/A	<u>8,729,672</u>
Total		<u>\$ 37,633,824</u>

The Commercial Paper and the US Bank Government Money Market Fund hold proceeds from certain Bond issuances during construction periods, and funds held in Trust for the principal and interest payments on those bonds. At November 30, 2007 this Money Market Fund yielded 3.94% This fund has been rated AAAM by Standard and Poors. Commercial Paper has been rated A-1+ by Standard and Poors, and P-1 by Moody's. The yield on the Illinois Funds Money Market Fund, which is held by the Clerk of the Circuit Court, was 4.93% at November 30, 2007. The Illinois Funds have received a rating of AAAM from Standard and Poors.

3. Allowance for Doubtful Accounts

The allowance for doubtful accounts at November 30, 2007, 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. 40,701

\$ 540,701

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

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	\$ 264,316,375	3,151,248	(2,206,180)	265,261,443
Construction in Progress	62,453,761	39,218,618	(33,613,890)	68,058,489
Total Capital Assets Not Being Depreciated	326,770,136	42,369,866	(35,820,070)	333,319,932
Capital Assets Being Depreciated				
Buildings	267,826,420	1,683,436	(635,520)	268,874,336
Improvements Other Than Buildings	5,387,279	648,388	(11,286)	6,024,381
Machinery and Equipment	63,424,114	5,561,392	(1,321,732)	67,663,774
Infrastructure	558,199,681	29,391,343	(4,114,750)	583,476,274
Total Capital Assets Being Depreciated	894,837,494	37,284,559	(6,083,288)	926,038,765
Less Accumulated Depreciation				
Buildings	(81,653,038)	(6,296,904)	544,358	(87,405,584)
Improvements Other Than Buildings	(540,791)	(282,128)	11,286	(811,633)
Machinery and Equipment	(45,904,826)	(4,405,499)	1,150,907	(49,159,418)
Infrastructure	(289,078,172)	(17,923,648)	1,993,530	(305,008,290)
Total Accumulated Depreciation	(417,176,827)	(28,908,179)	3,700,081	(442,384,925)
Total Capital Assets Being Depreciated, Net	477,660,667	8,376,380	(2,383,207)	483,653,840
Governmental Activities Capital Assets, Net	\$ 804,430,803	50,746,246	(38,203,277)	816,973,772

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

4. Capital Assets (Cont.)

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

Business-Type Activities	Restated Beginning Balance*	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 2,243,835			2,243,835
Construction in Progress	209,354	351,260		560,614
Total Capital Assets Not Being Depreciated	2,453,189	351,260	-	2,804,449
Capital Assets Being Depreciated				
Water and Sewerage System	163,488,834	1,358,701	(3,317,287)	161,530,248
Building and Improvements	28,005,704			28,005,704
Equipment and Vehicles	8,236,833	125,927	(396,252)	7,966,508
Total Capital Assets Being Depreciated	199,731,371	1,484,628	(3,713,539)	197,502,460
Less Accumulated Depreciation				
Water and Sewerage System	(82,683,703)	(3,612,699)	3,103,940	(83,192,462)
Building and Improvements	(18,413,688)	(1,180,773)		(19,594,461)
Equipment and Vehicles	(6,758,580)	(401,996)	389,988	(6,770,588)
Total Accumulated Depreciation	(107,855,971)	(5,195,468)	3,493,928	(109,557,511)
Total Capital Assets Being Depreciated, Net	91,875,400	(3,710,840)	(219,611)	87,944,949
Business-Type Activities Capital Assets, Net	\$ 94,328,589	(3,359,580)	(219,611)	90,749,398

*See Note 15.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

4. Capital Assets (Cont.)

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

Governmental Activities		
General Government		\$ 3,698,321
Health and Public Safety		2,783,742
Highways, Streets and Bridges		16,411,863
Public Services		36,287
Judicial		3,623,068
Public Works		2,354,286
Educational Services		<u>612</u>
		<u>\$ 28,908,179</u>
Business-Type Activities		
Convalescent Center		\$ 1,413,511
Water and Sewage System		<u>3,781,957</u>
		<u>\$ 5,195,468</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	\$ 14,929,448	183,932		15,113,380
Less Accumulated Depreciation	<u>(10,763,845)</u>	<u>(1,807,870)</u>		<u>(12,571,715)</u>
	4,165,603	(1,623,938)		2,541,665
Construction in Progress	<u>1,411,000</u>	<u>874,987</u>		<u>2,285,987</u>
Capital Assets, Net	<u>\$ 5,576,603</u>	<u>(748,951)</u>	-	<u>4,827,652</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

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	43,015,365	609,472	(42,838,044)	786,793
Total Capital Assets Not Being Depreciated	105,258,963	609,472	(42,838,044)	63,030,391
Capital Assets Being Depreciated				
Land Improvements	81,884,885	74,605		81,959,490
Buildings and Improvements	67,248,768	430,923		67,679,691
Infrastructure	40,686,919	44,550,262		85,237,181
Equipment and Vehicles	8,491,216	301,148	(356,166)	8,436,198
Total Capital Assets Being Depreciated	198,311,788	45,356,938	(356,166)	243,312,560
Less Accumulated Depreciation				
Land Improvements	(53,660,378)	(4,061,428)		(57,721,806)
Buildings and Improvements	(22,381,536)	(2,358,699)		(24,740,235)
Infrastructure	(20,835,477)	(3,291,382)		(24,126,859)
Equipment and Vehicles	(6,076,562)	(413,616)	356,166	(6,134,012)
Total Accumulated Depreciation	(102,953,953)	(10,125,125)	356,166	(112,722,912)
Total Capital Assets Being Depreciated, Net	95,357,835	35,231,813		130,589,648
Capital Assets, Net	\$ 200,616,798	35,841,285	(42,838,044)	193,620,039

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt

A. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2007 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities</u>					
Bonds Payable					
Special Service Areas	\$ 6,275,000		(410,000)	5,865,000	425,000
1993 GO Bonds - Jail Expansion Project	23,265,000			23,265,000	
1993 GO Bonds - Stormwater Projects	33,445,000			33,445,000	
2001 Motor Fuel Tax Revenue Bonds	27,465,000		(4,990,000)	22,475,000	5,210,000
2001 Drainage Project Alternate Revenue	10,225,000		(775,000)	9,450,000	820,000
2001 Stormwater Project Alternate Revenue	6,540,000		(990,000)	5,550,000	995,000
2001 Election Commission Certificates	990,000		(315,000)	675,000	330,000
2002 Refinancing Stormwater Bonds	19,970,000		(2,485,000)	17,485,000	2,605,000
2002 Refinancing Jail Bonds	13,790,000		(1,695,000)	12,095,000	1,780,000
2005 Refunding Transportation Bonds	84,230,000		(210,000)	84,020,000	220,000
2005 Refunding Drainage Bonds	17,015,000		(75,000)	16,940,000	80,000
2006 Courthouse Refunding Bonds	54,195,000		(1,360,000)	52,835,000	55,000
2006 Refunding Stormwater Bonds Alternate Revenue	17,185,000			17,185,000	
Total Bonds Payable	314,590,000	-	(13,305,000)	301,285,000	12,520,000
Accrued Compensated Absences	10,187,264	2,264,828	(2,661,685)	9,790,407	1,718,327
Employee Retention Program	10,818,984	1,219,500	(1,910,316)	10,128,168	390,000
Governmental Activities Long-Term Liabilities	\$ 335,596,248	3,484,328	(17,877,001)	321,203,575	14,628,327

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Business-Type Activities</u>					
Bonds Payable					
Revenue Bonds	\$ 4,960,000		(1,160,000)	3,800,000	1,065,000
IEPA Construction Loan	4,976,485		(533,384)	4,443,101	551,547
Capital Lease	34,986		(34,986)		
Employee Retention Program	687,694	352,838	(162,900)	877,632	260,000
<u>Business-Type Activities</u>					
Long-Term Liabilities	\$ 10,659,165	352,838	(1,891,270)	9,120,733	1,876,547

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
<u>DuPage Airport Authority</u>				
Bonds Payable				
Tax Exempt General Fund				
Series A	\$ 2,205,000		(2,205,000)	
Taxable General Fund				
Series B	3,840,000		(3,840,000)	
Capital Leases	106,860		(106,860)	
<u>DuPage Airport Authority</u>				
Long-Term Liabilities	\$ 6,151,860	-	(6,151,860)	-

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

B. Debt Service Requirements to Maturity for the Primary Government

Year	S.S.A. 4 - Nelsons Highview		S.S.A. 10 - Water Extension Project	
	Principal	Interest	Principal	Interest
2008	\$ 35,000	1,400	30,000	2,700
2009			30,000	900
2010				
2011				
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023				
2024				
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2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
	<u>\$ 35,000</u>	<u>1,400</u>	<u>60,000</u>	<u>3,600</u>
Interest Rates	8.0%		6.0%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	January 27, 1989		June 27, 1994	
Amount of Issue	\$360,000		\$300,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

Year	S.S.A. 11 - Refinancing - Nordic Water		S.S.A. 12 - Glen Ellyn Woods	
	Principal	Interest	Principal	Interest
2008	\$ 75,000	42,356	45,000	4,350
2009	85,000	36,956	50,000	1,500
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				
2032				
2033				
	<u>\$ 665,000</u>	<u>168,580</u>	<u>95,000</u>	<u>5,850</u>

Interest Rates	6.75%	6.0%
Interest Dates	January 1 and July 1	January 1 and July 1
Date of Issue	December 21, 1995	June 27, 1994
Amount of Issue	\$1,250,000	\$460,000
Paying Agent	Bank of New York Midwest Trust Company New York, New York	U.S. Bank Trust N.A. St. Paul, Minnesota

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

Year	S.S.A. 16 - Flowerfield		S.S.A. 19 - Glen Ellen Woods Subdivision	
	Principal	Interest	Principal	Interest
2008	\$ 15,000	6,074	90,000	98,896
2009	20,000	5,085	95,000	94,387
2010	20,000	3,955	95,000	89,756
2011	20,000	2,825	100,000	85,002
2012	20,000	1,695	105,000	79,940
2013	20,000	565	115,000	74,441
2014			120,000	68,565
2015			125,000	62,284
2016			130,000	55,590
2017			135,000	48,532
2018			145,000	40,972
2019			155,000	32,872
2020			160,000	24,188
2021			170,000	14,907
2022			180,000	5,063
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
	<u>\$ 115,000</u>	<u>20,199</u>	<u>1,920,000</u>	<u>875,395</u>
Interest Rates	5.65%		4.1% to 5.625%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	September 4, 1997		May 1, 2002	
Amount of Issue	\$230,000		\$2,165,000	
Paying Agent	Cole Taylor Bank Chicago, Illinois		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

Year	S.S.A. 25 - Westlands Subdivision		S.S.A. 26 - Bruce Lake Subdivision	
	Principal	Interest	Principal	Interest
2008	\$ 85,000	99,729	50,000	59,097
2009	90,000	95,626	50,000	56,472
2010	95,000	91,173	55,000	53,716
2011	100,000	86,358	60,000	50,660
2012	105,000	81,233	60,000	47,397
2013	110,000	75,775	65,000	44,122
2014	115,000	69,924	65,000	40,824
2015	120,000	63,605	75,000	37,181
2016	125,000	56,867	75,000	33,244
2017	135,000	49,582	80,000	29,075
2018	140,000	41,745	85,000	24,538
2019	150,000	33,481	90,000	19,725
2020	155,000	24,633	95,000	14,519
2021	165,000	15,192	100,000	8,913
2022	175,000	5,162	105,000	3,019
2023				
2024				
2025				
2026				
2027				
2028				
2029				
2030				
2031				
2032				
2033				
	<u>\$ 1,865,000</u>	<u>890,085</u>	<u>1,110,000</u>	<u>522,502</u>
Interest Rates	4.0% to 5.25%		5.0% to 5.25%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	June 1, 2002		July 1, 2002	
Amount of Issue	\$2,105,000		\$1,250,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

Year	Subtotal S.S.A. Projects		Series 1993 Jail Expansion Projects Bonds	
	Principal	Interest	Principal	Interest
2008	\$ 425,000	314,602		1,302,840
2009	420,000	290,926		1,302,840
2010	355,000	269,650		1,302,840
2011	375,000	249,651		1,302,840
2012	390,000	228,490		1,302,840
2013	415,000	206,209		1,302,840
2014	415,000	183,194	2,385,000	1,236,060
2015	320,000	163,070	2,520,000	1,098,720
2016	330,000	145,701	2,660,000	953,680
2017	350,000	127,189	2,810,000	800,520
2018	370,000	107,255	2,965,000	638,820
2019	395,000	86,078	3,130,000	468,160
2020	410,000	63,340	3,305,000	287,980
2021	435,000	39,012	3,490,000	97,720
2022	460,000	13,244		
2023				
2024				
2025				
2026				
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2031				
2032				
2033				
	<u>\$ 5,865,000</u>	<u>2,487,611</u>	<u>23,265,000</u>	<u>13,398,700</u>

Interest Rates

2.4% to 5.6%

Interest Dates

January 1 and July 1

Date of Issue

April 1, 1993

Amount of Issue

\$53,995,000

Paying Agent

The Bank of New York
Midwest Trust Company
New York, New York

Partially Defeased Oct. 1, 2002

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

Year	Series 1993 Stormwater Projects Bonds		Series 2001 Motor Fuel Tax Revenue Bond	
	Principal	Interest	Principal	Interest
2008	\$	1,872,920	5,210,000	1,031,488
2009		1,872,920	5,485,000	771,313
2010		1,872,920	5,730,000	490,325
2011		1,872,920	6,050,000	166,375
2012		1,872,920		
2013		1,872,920		
2014	3,425,000	1,777,020		
2015	3,620,000	1,579,760		
2016	3,820,000	1,371,440		
2017	4,035,000	1,151,500		
2018	4,265,000	919,100		
2019	4,505,000	673,540		
2020	4,755,000	414,260		
2021	5,020,000	140,560		
2022				
2023				
2024				
2025				
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2032				
2033				
	<u>\$ 33,445,000</u>	<u>19,264,700</u>	<u>22,475,000</u>	<u>2,459,501</u>
Interest Rates	2.4% to 5.6%		4.0% to 5.25%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	April 1, 1993		April 15, 2001	
Amount of Issue	\$77,620,000		\$130,840,000	
Paying Agent	The Bank of New York Midwest Trust Company New York, New York		U.S Bank Trust N.A. St. Paul, Minnesota	
	Partially Defeased Nov. 1, 2001		Partially Defeased April 15, 2005	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

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 Stormwater Project Alternate Revenue	
	Principal	Interest	Principal	Interest
2008	\$ 820,000	469,481	995,000	197,358
2009	855,000	435,656	1,075,000	159,167
2010	890,000	399,319	1,115,000	117,408
2011	935,000	350,369	1,160,000	72,605
2012	275,000	298,944	1,205,000	24,703
2013	290,000	286,294		
2014	305,000	271,794		
2015	315,000	256,544		
2016	335,000	240,794		
2017	350,000	224,044		
2018	370,000	206,544		
2019	390,000	188,044		
2020	405,000	168,544		
2021	430,000	148,292		
2022	450,000	126,794		
2023	470,000	104,294		
2024	495,000	80,206		
2025	520,000	54,838		
2026	550,000	28,189		
2027				
2028				
2029				
2030				
2031				
2032				
2033				
	<u>\$ 9,450,000</u>	<u>4,338,984</u>	<u>5,550,000</u>	<u>571,241</u>

Interest Rates	4.0% to 5.0%	2.125% to 5.0%
Interest Dates	January 1 and July 1	January 1 and July 1
Date of Issue	July 1, 2001	November 1, 2001
Amount of Issue	\$29,310,000	\$26,000,000
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota	U.S. Bank Trust N.A. St. Paul, Minnesota
	Partially Defeased May 27, 2005	Partially defeased Oct. 5, 2006

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

Year	2001 Election Commission Certificates		2002 Refinancing Stormwater Bonds	
	Principal	Interest	Principal	Interest
2008	\$ 330,000	29,880	2,605,000	754,425
2009	345,000	15,525	2,735,000	648,275
2010			2,815,000	536,875
2011			2,960,000	392,500
2012			3,105,000	240,875
2013			3,265,000	81,625
2014				
2015				
2016				
2017				
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2033				
	<u>\$ 675,000</u>	<u>45,405</u>	<u>17,485,000</u>	<u>2,654,575</u>
Interest Rates	2.2% to 4.4%		4.0% to 5.0%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	December 1, 2001		October 1, 2002	
Amount of Issue	\$2,310,000		\$26,915,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

Year	2002 Refinancing Jail Bonds		2005 Refunding Transportation Bond	
	Principal	Interest	Principal	Interest
2008	\$ 1,780,000	560,250	220,000	4,203,538
2009	1,870,000	469,000	225,000	4,195,888
2010	1,960,000	373,250	235,000	4,187,544
2011	2,055,000	272,875	245,000	4,178,544
2012	2,160,000	167,500	6,635,000	4,008,075
2013	2,270,000	56,750	6,960,000	3,668,200
2014			7,315,000	3,311,325
2015			7,680,000	2,926,850
2016			8,080,000	2,523,250
2017			8,485,000	2,109,125
2018			8,910,000	1,674,250
2019			9,355,000	1,217,625
2020			9,825,000	738,125
2021			9,850,000	246,250
2022				
2023				
2024				
2025				
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2030				
2031				
2032				
2033				
	<u>\$ 12,095,000</u>	<u>1,899,625</u>	<u>84,020,000</u>	<u>39,188,589</u>
Interest Rates	4.0% to 5.0%		2.2% to 4.4%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	October 1, 2002		April 15, 2005	
Amount of Issue	\$18,520,000		\$85,630,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

Year	2005 Refunding Drainage Bond		2006 Refunding Courthouse Project Bonds	
	Principal	Interest	Principal	Interest
2008	\$ 80,000	704,490	55,000	2,526,510
2009	85,000	701,790	1,155,000	2,502,310
2010	85,000	698,816	1,200,000	2,455,210
2011	90,000	695,840	1,255,000	2,406,110
2012	820,000	692,465	1,305,000	2,354,910
2013	865,000	657,615	1,355,000	2,294,935
2014	885,000	620,852	1,425,000	2,225,435
2015	925,000	583,740	1,495,000	2,152,435
2016	960,000	544,428	1,570,000	2,075,810
2017	1,000,000	506,028	1,650,000	1,995,310
2018	1,045,000	466,028	1,730,000	1,910,810
2019	1,090,000	423,705	1,815,000	1,829,899
2020	1,135,000	380,105	1,890,000	1,744,988
2021	1,180,000	334,705	1,985,000	1,648,112
2022	1,230,000	285,735	2,090,000	1,546,238
2023	1,285,000	234,075	2,190,000	1,439,237
2024	1,335,000	179,462	2,300,000	1,326,988
2025	1,395,000	122,725	2,415,000	1,209,112
2026	1,450,000	63,436	2,535,000	1,088,531
2027			2,655,000	966,928
2028			2,775,000	841,359
2029			2,905,000	710,009
2030			3,045,000	572,416
2031			3,180,000	422,500
2032			3,350,000	259,250
2033			3,510,000	87,750
	<u>\$ 16,940,000</u>	<u>8,896,040</u>	<u>52,835,000</u>	<u>40,593,102</u>
Interest Rates	4.0% to 5.0%		4.0% to 5.0%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	May 27, 2005		February 7, 2006	
Amount of Issue	\$17,025,000		\$54,195,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

Year	2006 Refunding Stormwater Bonds Alternative Revenue	
	Principal	Interest
2008	\$	692,263
2009	115,000	689,962
2010	120,000	685,263
2011	125,000	680,362
2012	130,000	675,263
2013	1,390,000	644,862
2014	1,445,000	588,163
2015	1,500,000	529,262
2016	1,560,000	468,063
2017	1,625,000	404,362
2018	1,695,000	337,963
2019	1,760,000	268,862
2020	1,830,000	197,063
2021	1,905,000	121,171
2022	1,985,000	40,941
2023		
2024		
2025		
2026		
2027		
2028		
2029		
2030		
2031		
2032		
2033		
	<u>\$ 17,185,000</u>	<u>7,023,825</u>
Interest Rates	4.0% to 4.125%	
Interest Dates	January 1 and July 1	
Date of Issue	October 5, 2006	
Amount of Issue	\$17,185,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

C. Future Obligations

Annual debt service requirements for the County are as follows:

COUNTY BONDS

Fiscal Year Ending November 30	Governmental Activities		
	Principal	Interest	Total
2008	\$ 12,520,000	14,660,045	27,180,045
2009	14,365,000	14,055,572	28,420,572
2010	14,505,000	13,389,420	27,894,420
2011	15,250,000	12,640,991	27,890,991
2012	16,025,000	11,866,985	27,891,985
2013-2017	92,405,000	46,217,718	138,622,718
2018-2022	97,855,000	20,199,862	118,054,862
2023-2027	19,595,000	6,898,021	26,493,021
2028-2032	15,255,000	2,805,534	18,060,534
2033	3,510,000	87,750	3,597,750
County Total	\$ 301,285,000	142,821,898	444,106,898

D. 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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

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.

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 2007, all required transfers were made in accordance with the Ordinance.

Revenue Bonds Payable - Activity for revenue bonds payable during fiscal year 2007 was as follows:

Revenue Bonds Payable, November 30, 2006	\$ 4,960,000
Principal Payments on Bonds	<u>(1,160,000)</u>
Revenue Bonds Payable, November 30, 2007	<u>\$ 3,800,000</u>

Details of the revenue bonds payable are as follows:

	Series A of 2003	Series B of 2003	Total
Balance payable, November 30, 2007	\$ 2,375,000	1,425,000	<u>3,800,000</u>
Interest rates	2.0% - 4.0%	2.0% - 5.0%	
Maturity, December 1	2007 - 2010	2007 - 2009	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

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

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
2008	\$ 85,675	565,000	650,675	66,313	500,000	566,313
2009	68,725	505,000	573,725	45,062	475,000	520,062
2010	51,050	460,000	511,050	22,500	450,000	472,500
2011	33,800	845,000	878,800			
	\$ 239,250	2,375,000	2,614,250	133,875	1,425,000	1,558,875

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.

E. 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 2007 was \$533,384

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

Fiscal Year	IEPA Construction Loan		
	Interest	Bond Principal	Total
2008	\$ 144,694	551,457	696,151
2009	126,010	570,141	696,151
2010	106,692	589,459	696,151
2011	86,720	609,431	696,151
2012	66,071	630,080	696,151
2013-2015	70,190	1,492,533	1,562,723
	\$ 600,377	4,443,101	5,043,478

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

F. 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.

G. Prior Year Partial Defeasance of 1993 General Obligation Bonds (Alternate Revenue Source - Jail Project)

In 2002, 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, 2007, \$11,910,000 of bonds outstanding are considered defeased.

H. Prior Year Partial Defeasance of 1993 General Obligation Bonds (Alternate Revenue Source - Stormwater Project)

In 2002, 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, 2007, \$17,120,000 of bonds outstanding are considered defeased.

I. Prior Year Partial Defeasance of Series 2001 Motor Fuel Tax Revenue Bonds

In 2005, the County defeased certain motor fuel tax revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for future debt service payments on the 2001 bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County financial statements. At November 30, 2007, \$83,070,000 of bonds outstanding are considered defeased.

J. Prior Year Partial Defeasance of Series 2001 Drainage Project Alternate Revenue Bonds

In 2005, the County defeased certain drainage project alternate revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for future debt service payments on the 2001 bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County financial statements. At November 30, 2007, \$15,665,000 of bonds outstanding are considered defeased.

K. Prior Year Defeasance of Limited Tax General Obligation Bonds (Courthouse Project) – Series 2001

In 2006, the County defeased the 2001 Courthouse Project general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for future debt service payment. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County financial statements. At November 30, 2007, \$50,820,000 of bonds outstanding are considered defeased.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

5. Long-Term Debt (Cont.)

L. Prior Year Partial Defeasance of General Obligation (Alternate Revenue Source -- Stormwater Project) -- Series 2001

In 2006, 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 2001 bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County financial statements. At November 30, 2007, \$15,885,000 of bonds outstanding are considered defeased.

M. Non-Commitment Debt

On July 1, 1999, the County issued Series 1999 Variable Rate Demand Revenue Bonds in the amount of \$28,000,000. Net proceeds of the issuance were deposited by Benedictine University in Lisle, Illinois, for construction of a new facility. The University has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the University will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$24,100,000 at May 31, 2007.

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 \$9,175,000 at June 30, 2007.

On December 9, 2003, the County issued Series 2003 Variable Rate Demand Revenue Bonds in the amount of \$42,000,000. Net proceeds of the issuance were deposited by The Morton Arboretum for costs of certain capital improvements. The Arboretum has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the Arboretum will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$42,000,000 at November 30, 2007.

On June 15, 2006, the County issued Special Service Area Number 31 Special Tax Bonds, Series 2006 (Monarch Landing Project) in the amount of \$15,000,000. Net proceeds of the issuance were deposited by Erickson Retirement Communities, LLC for the costs associated with the construction of a continuing care retirement community to be known as Monarch Landing. The Bonds are payable from taxes levied on taxable real property in Special Service Area Number 31, which is concentrated to one landowner. Because the County has issued the Bonds as a conduit on behalf of a Section 501(c)(3) organization and it is the intent of all parties that the landowner will provide funds for all debt service payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on the obligation was \$15,000,000 at November 30, 2007.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

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 limit of \$6.828 million. The average number of PPO employee enrollment is 705, which calculates to a weighted average claim value of \$8,071 per covered employee. At November 30, 2007, \$525,000 has been accrued for claims incurred but not reported at fiscal year end. The liability is based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and historical experience.

The County has also established a self-insurance fund for general and auto liability and workers' compensation which is accounted for as an Internal Service Fund - Liability Insurance. The purpose of this fund is to pay workers' compensation and general liability claims from accumulated assets of the fund. In addition, the County maintains premium based policies for property and excess 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 2007. 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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

7. Risk Management (Cont.)

Unpaid Claims Liabilities - County

The following represent the changes in approximate aggregate liabilities for the County from November 30, 2004 through November 30, 2007:

	Health Care	Tort Liability	Total
Liability balance, November 30, 2004	\$ 530,000	474,000	1,004,000
Claims and changes in estimates	22,432,725	3,399,036	25,831,761
Claims payable	22,482,725	3,569,536	26,052,261
Liability balance, November 30, 2005	480,000	303,500	783,500
Claims and changes in estimates	22,738,161	3,963,557	26,701,718
Claims payable	22,673,461	3,982,057	26,655,518
Liability balance, November 30, 2006	544,700	285,000	829,700
Claims and changes in estimates	22,309,873	4,648,844	26,958,717
Claims payable	22,329,573	4,623,844	26,953,417
Liability balance, November 30, 2007	\$ 525,000	310,000	835,000
Assets available to pay claims November 30, 2007	\$ 1,293,274	5,460,886	6,754,160

The County Convalescent Center participates in a risk retention group through the Life Services Network Reciprocal Insurance Company. The purpose of this risk pool is to provide professional liability coverage for the Convalescent Center. For a one-time contribution of \$50,000 in fiscal year 2005, the County receives professional liability insurance coverage as a member of this risk pool.

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 statement of net assets.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

9. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2007 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental Funds	\$ 1,113,106
	Convalescent Center	200,000
	Water and Sewerage System	220,967
	Local Gasoline Tax	154
		<u>1,534,227</u>
Local Gasoline Tax	General	243,693
	Nonmajor Governmental Funds	6,915
		<u>250,608</u>
Nonmajor Governmental Funds	General	1,279,133
	Local Gasoline Tax	251,471
	Nonmajor Governmental Funds	808,927
	Water and Sewerage System	206,788
	Convalescent Center	468,245
	Internal Service Funds	6,101
		<u>3,020,665</u>
Convalescent Center	General	6,399
	Local Gasoline Tax	56
	Nonmajor Governmental Funds	30,475
		<u>36,929</u>
Water and Sewerage System	General	477,232
	Local Gasoline Tax	5,768
	Nonmajor Governmental Funds	277,855
		<u>760,855</u>
Internal Service Funds	Local Gasoline Tax	152,061
	Nonmajor Governmental Funds	133,374
	Water and Sewerage System	16,608
		<u>302,043</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 \$83,699 and to the Convalescent Center (Enterprise Fund) in the amount of \$200,000, all amounts are expected to be paid within one year.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

10. Interfund Transfers

Transfer Out From	Transfer In To					Total
	General	Health Department	Nonmajor Governmental Funds	Convalescent Center	Liability Insurance	
General Fund	\$	1,500,000	11,739,158	2,000,000	1,300,000	16,539,158
Convalescent Center	3,550,536					3,550,536
Nonmajor Governmental Funds			14,755,050			14,755,050
	<u>\$ 3,550,536</u>	<u>1,500,000</u>	<u>26,494,208</u>	<u>2,000,000</u>	<u>1,300,000</u>	<u>34,844,744</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 \$12,453,758 during fiscal year 2007 as follows:

Convalescent Center	\$ 2,000,000	(Major Business-Type)
Liability Insurance	1,300,000	(Internal Service)
Health Department	1,500,000	(Major Governmental -Type)
IMRF	5,973,758	(Nonmajor Special Revenue)
Social Security	<u>1,680,000</u>	(Nonmajor Special Revenue)
Total Subsidy Transfers	<u>\$ 12,453,758</u>	

\$2,285,000 was transferred from the General Fund to the 2002 Refinancing Jail Expansion Project Bond Debt Service Fund (nonmajor) to meet annual debt service requirements. \$1,302,800 was transferred from the General Fund to the 1993 Refinancing Jail Expansion Debt Service Fund (nonmajor) to meet annual debt service requirements.

The General Fund transferred \$357,600 to Election Equipment Debt Service Fund (nonmajor) in fiscal year 2007 for annual debt service requirements.

From the Stormwater Drainage Special Revenue Fund (nonmajor), \$670,000 was transferred to the 2001 Stormwater Bond Debt Service Fund (nonmajor), \$857,636 was transferred to the 2006 Stormwater Refunding Bond Debt Service Fund (nonmajor), \$3,290,000 was transferred to the 2002 Refinancing Stormwater Project Bonds Debt Service Fund (nonmajor), and \$1,814,000 was transferred to the 1993 Refinancing Stormwater Project Bonds Debt Service Fund (nonmajor). These transfers were made to meet annual debt service requirements.

A total of \$3,696,260 was transferred from the 2001 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.

A total of \$4,426,985 was transferred between nonmajor Debt Service Funds resulting from various debt service refunding transactions.

The transfer from the Convalescent Center to the General Fund was the result of a change in Medicaid funding for the Center. See Note 1.D.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

11. Fund Equity

A. Reserves

At November 30, 2007 funds were reserved as follows:

Fund	Amount
Reserved for Encumbrances - General	<u>\$ 432,894</u>
Special Revenue	
Local Gasoline Tax	\$ 15,825,167
Stormwater Drainage	1,415,128
Highway Motor Fuel Tax	2,243,540
Environmental Related Public Works Project	2,709,850
Wetland Mitigation	263,835
Economic Development	4,320
Highway Impact	<u>65,000</u>
	<u>\$ 22,526,840</u>
Capital Projects	
2001 Drainage Bond Project	\$ 80,415
2001 Stormwater Bond Project	5,290,358
2006 Courthouse Bond Project	<u>533,450</u>
	<u>\$ 5,904,223</u>
Reserved for Non-current Receivables General	<u>\$ 83,699</u>
Reserved for Other Purposes Special Revenue Health Department	<u>\$ 478,783</u>
Reserved for Debt Service Debt Service Funds	<u>\$ 28,388,887</u>

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, 2007 funds were designated as follows:

Designated for Capital Projects	<u>\$ 4,049,919</u>
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DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

11. Fund Equity (Cont.)

C. Deficit Fund Balances

Deficit fund balances exist at November 30, 2007 for the following nonmajor funds:

Special Revenue Funds	
Economic Development and Planning	\$ 111,769
Historical Museum	3,372
Circuit Court Operations and Administration	<u>2,602</u>
	<u>\$ 117,743</u>
Capital Projects Fund	
Special Service Area #14	<u>\$ 60,063</u>
Internal Service Fund	
Employee Life/Health Insurance	<u>\$ 415,909</u>

The deficit in the Economic Development and Planning Fund resulted from a decrease in fees, licenses and permits. The deficit in the Capital Projects Fund - Special Service Area #14 will be eliminated by future tax revenues or transfers from other funds. The deficit in the Employee Life/Health Insurance Fund is being reduced by charges to operating departments.

12. Commitments and Contingencies

A. Purchase Commitments

Road Construction Projects

At November 30, 2007, the County had entered into various contracts for road construction and repair in the amount of \$65,921,763. Total costs incurred to date on these contracts were \$43,889,354. These projects are accounted for in various special revenue funds.

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
- Illinois Home Weatherization Assistance Program
- DuPage River Restoration Grant

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.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

12. Commitments and Contingencies (Cont.)

B. Federally Assisted Programs - Compliance Audits (Cont.)

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. Department of Healthcare and Family Services

During fiscal year 2007, certain Medicaid revenues of the Convalescent Center were restructured by the State of Illinois. As a result, the Center received increased revenues, and the County was assessed the return of a portion of the revenue. The County has remitted \$6,146,322 to the State of Illinois, reported as an expenditure in the General Fund (see Note 1.D). The County continues to negotiate the payments with the State, and has not recognized any liability beyond that which has been paid. It is anticipated that an agreement will be determined during fiscal 2008, including settlement of any prior amounts.

D. 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 limited healthcare and life insurance benefits for its eligible 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, net of reimbursements from retirees, are recognized as insurance premiums are paid. Employees who terminated employment under the Early Retirement Incentive (ERI) of 2002 became eligible under an ERI package for post-employment benefits. Under this arrangement, the County would continue to pay \$100 per month for the employer portion of the healthcare until the employee reached Medicare eligibility age. Total expenditures incurred under this plan for the year ended November 30, 2007 were \$68,000.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

14. Other Required Individual Fund Disclosures

Excesses of expenditures over line item budgets in the individual funds for the year ended November 30, 2007 were as follows (refer to Note 1(D) for budgetary data):

Fund	Line Item Budget	Expenditures	Excess Expenditures
General Fund			
Circuit Court			
Personnel	\$ 1,202,431	1,208,906	6,475
Mental Health Court			
Personnel	41,545	41,840	295
County Sheriff			
Commodities	1,716,400	1,739,209	22,809
Contractual	2,068,458	2,220,344	151,886
County Coroner			
Personnel	940,639	943,270	2,631
Contractual	223,536	236,032	12,496
County Auditor			
Personnel	437,137	437,502	365
Supervisor of Assessments			
Contractual	468,817	518,335	49,518
Recorder of Deeds			
Contractual	90,900	95,433	4,533
Taxi Program			
Contractual	50,000	54,588	4,588
General Fund Special Accounts			
Commodities	710,418	768,601	58,183
State's Attorney Children's Center			
Personnel	281,831	292,666	10,835
Special Revenue Funds			
Economic Development and Planning Fund			
Commodities	65,250	72,050	6,800
Court Automation Fund			
Commodities	200,000	212,370	12,370
Children's Advocacy Services			
Personnel	37,196	65,412	28,216
Illinois Motor Vehicle BATTLE			
Commodities	25,015	63,141	38,126
Illinois Medical Emergency Response Team			
Contractual	1,050	18,660	17,610
Capital Outlays	13,600	15,188	1,588
GIS Data Processing			
Personnel	1,123,987	1,243,435	119,448
Contractual	2,148,266	2,196,635	48,369
Tobacco Enforcement Program			
Commodities	2,773	2,920	147

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

15. Prior Period Adjustment

Net Assets of the Water and Sewer System have been restated as of the beginning of the year to correct prior year entries, which resulted in an increase in net assets of \$3,521,704. The following comprises the details of this increase:

Correction to Capital Assets for Developer Contributions Not Recognized in Prior Years, Net of Accumulated Depreciation	\$ 3,905,482
Correction of Errors in Capital Asset Costs and Accumulated Depreciation	<u>(383,778)</u>
Net Increase in Net Assets	<u>\$ 3,521,704</u>

16. 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), Sheriff's Law Enforcement Personnel (SLEP), and Veterans Assistance Committee (VAC) plan members and beneficiaries. IMRF is an agent-multiple employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Regular, ECO, SLEP and VAC employees/members participating in IMRF are required to contribute 4.5%, 7.5%, 7.5% and 4.5% of their annual covered salary, respectively. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The regular members' rate for calendar year 2007 was 8.94% of payroll. The SLEP members' rate for calendar year 2007 was 20.72%. The ECO members' rate for calendar year 2007 was 38% of payroll. The VAC members' rate for 2005 was 5.01%. 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 2007 was 7.52% of payroll.

Following is a table of the Annual Pension Cost and required and actual contributions, which were equal each year. There is no net pension obligation or asset for any of the accounts.

	<u>2007</u>	<u>2006</u>	<u>2005</u>
Regular Employees	\$ 11,105,322	12,564,854	11,460,857
Elected County Officials (ECO)	839,273	1,033,626	819,723
Sheriff's Law Enforcement Personnel (SLEP)	5,590,677	5,580,138	5,074,896
Veteran's Assistance Committee (VAC)	4,622	1,068	1,003
DuPage Airport Authority	226,225	238,660	199,847

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2007

16. Defined Benefit Pension Plan (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

The required contribution was determined as part of the December 31, 2005 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, 2007 was 25 years.

B. Funding Status at December 31, 2007

Plan	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
Regular	\$ 282,258,179	\$ 306,834,358	24,576,179	91.99%	120,187,464	20.45%
ECO	4,536,285	11,817,216	7,280,931	38.39%	2,234,486	325.84%
SLEP	70,461,212	108,119,852	37,658,640	65.17%	28,655,441	131.42%
VAC	59,378	58,818	(560)	100.95%	92,250	-0.61%
Airport Authority	7,629,111	6,852,368	(776,743)	111.34%	3,008,306	-25.82%

C. Trend Information

The schedule of funding progress, presented as RSI immediately following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time, relative to the actuarial accrued liability for plan benefits.



Required Supplementary Information

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2007

Illinois Municipal Retirement Fund

Note – IMRF does not provide the calculation of Annual Required Contribution (ARC). Following is the historical information provided for Annual Pension Cost (APC).

Trend Information

County Regular Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	\$ 11,105,322	100%	0
12/31/06	12,564,854	100%	0
12/31/05	11,460,857	100%	0
12/31/04	10,312,304	100%	0
12/31/03	1,130,276	100%	0
12/31/02	1,113,307	100%	0

County ECO Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	\$ 839,273	100%	0
12/31/06	1,033,626	100%	0
12/31/05	819,723	100%	0
12/31/04	808,154	100%	0
12/31/03	705,523	100%	0
12/31/02	667,663	100%	0

County SLEP Accounts

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	\$ 5,590,677	100%	0
12/31/06	5,580,138	100%	0
12/31/05	5,074,896	100%	0
12/31/04	4,541,471	100%	0
12/31/03	4,743,307	100%	0
12/31/02	4,367,528	100%	0

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information (Cont.)
November 30, 2007

Illinois Municipal Retirement Fund

Trend Information (Cont.)

Veterans Assistance Commission

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	\$ 4,622	100%	0
12/31/06	1,068	100%	0
12/31/05	1,003	100%	0
12/31/04	2,008	100%	0
12/31/03	6,798	100%	0
12/31/02	6,146	100%	0

Discretely Presented Component Unit – DuPage Airport Authority

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	\$ 226,225	100%	0
12/31/06	238,660	100%	0
12/31/05	199,847	100%	0
12/31/04	126,949	100%	0
12/31/03	24,357	100%	0
12/31/02	22,598	100%	0

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information (Cont.)
November 30, 2007

Illinois Municipal Retirement Fund

Schedule of Funding Progress

County Regular Accounts

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/07	\$ 282,258,179	\$ 306,834,358	24,576,179	91.99%	120,187,464	20.45%
12/31/06	263,386,424	291,413,852	28,027,428	90.38%	121,397,645	23.09%
12/31/05	235,107,444	267,193,008	32,085,564	87.99%	117,060,257	27.41%
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%

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
12/31/07	\$ 4,536,285	11,817,216	7,280,931	38.39%	2,234,486	325.84%
12/31/06	3,306,653	10,431,913	7,125,260	31.70%	2,173,310	327.85%
12/31/05	3,321,566	10,159,547	6,837,981	32.69%	1,968,595	347.35%
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%

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
12/31/07	\$ 70,461,212	108,119,852	37,658,640	65.17%	28,655,441	131.42%
12/31/06	72,373,525	112,071,024	39,697,499	64.58%	28,484,628	139.36%
12/31/05	63,502,012	96,068,665	32,566,653	66.10%	26,911,776	121.01%
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%

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information (Cont.)
November 30, 2007

Illinois Municipal Retirement Fund

Schedule of Funding Progress (Cont.)

Veterans Assistance Commission

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/07	\$ 59,378	58,818	(560)	100.95%	92,250	-0.61%
12/31/06	48,131	39,599	(8,532)	121.55%	72,150	-11.83%
12/31/05	45,002	33,778	(11,224)	133.23%	72,169	-15.55%
12/31/04	38,858	17,125	(21,733)	226.91%	51,230	-42.42%
12/31/03	37,042	18,233	(18,809)	203.16%	60,429	-31.13%
12/31/02	28,374	15,555	(12,819)	182.41%	57,388	-22.34%

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
12/31/07	\$ 7,629,111	6,852,368	(776,743)	111.34%	3,008,306	-25.82%
12/31/06	6,727,358	6,117,347	(610,011)	109.97%	2,892,845	-21.09%
12/31/05	5,938,589	5,488,716	(449,873)	108.20%	2,838,738	-15.85%
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%

Digest of Changes - Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study. The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- 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, 2007

Special Revenue

ASSETS	Special Revenue			
	Stormwater Drainage	Illinois Municipal Retirement	Social Security	Environmental Related Public Works Project
Cash				
Demand deposits	\$ 11,148	1,993	3,196	979
Certificates of deposit	9,595,000	140,000	550,000	2,950,000
Investments				
Receivables				
Taxes	8,637,127	5,183,127	3,557,035	
Interest				
Other				
Due from Federal, State and other governmental units				
Due from other funds		1,922,060	907,162	
Total assets	\$ 18,243,275	7,247,180	5,017,393	2,950,979
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,496,816	1,187,020		40,500
Accrued payroll	53,706			
Accrued compensated absences - current	61,080			
Due to Federal, State and other governmental units	125		325,481	
Due to other funds	1,057,285			
Advances payable to other funds				
Unearned revenue	8,500,000	5,100,000	3,500,000	
Retainage payable	158,300			
Other liabilities				
Total liabilities	11,327,312	6,287,020	3,825,481	40,500
Fund balances				
Reserved for encumbrances	1,415,128			2,709,850
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	5,500,835	960,160	1,191,912	200,629
Total fund balances	6,915,963	960,160	1,191,912	2,910,479
	\$ 18,243,275	7,247,180	5,017,393	2,950,979

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue			
	Youth Home	Environmental Education Issues	Highway Motor Fuel Tax	Economic Development and Planning
Cash				
Demand deposits	\$ 761	483	1,621	68,815
Certificates of deposit	170,000		13,590,000	475,000
Investments				
Receivables				
Taxes	1,930,945			
Interest				
Other				
Due from Federal, State and other governmental units	670,903			38,637
Due from other funds			189,968	1,100
Total assets	\$ 2,772,609	483	13,781,589	583,552
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 40,355		4,282,129	111,475
Accrued payroll	89,001			70,373
Accrued compensated absences - current	55,297			72,205
Due to Federal, State and other governmental units	4,881			24,071
Due to other funds	450,756			417,197
Advances payable to other funds				
Unearned revenue	1,900,000			
Retainage payable			669,870	
Other liabilities				
Total liabilities	2,540,290	-	4,951,999	695,321
Fund balances				
Reserved for encumbrances			2,243,540	4,320
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	232,319	483	6,586,050	(116,089)
Total fund balances	232,319	483	8,829,590	(111,769)
\$ 2,772,609	483	13,781,589	583,552	

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue			
	Health Department IMRF	Health Department FICA	Health Department Contingency	Animal Control Act
Cash				
Demand deposits	\$ 2,641	2,882	9,503	301,827
Certificates of deposit	2,580,000	2,265,000	545,000	820,000
Investments				
Receivables				
Taxes	2,546,342	2,249,613		
Interest	17,275	14,306	2,404	
Due from Federal, State and other governmental units				
Due from other funds				
Total assets	\$ 5,146,258	4,531,801	556,907	1,121,827
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$			32,399
Accrued payroll	94,953	81,816		39,602
Accrued compensated absences - current				24,089
Due to Federal, State and other governmental units				1,000
Due to other funds				101,300
Advances payable to other funds				
Unearned revenue	2,533,525	2,238,115		
Retainage payable				
Other liabilities				
Total liabilities	2,628,478	2,319,931	-	198,390
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	2,517,780	2,211,870	556,907	923,437
Total fund balances	2,517,780	2,211,870	556,907	923,437
	\$ 5,146,258	4,531,801	556,907	1,121,827

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue			
	Law Library	Probation Services	Tax Sale Automation	Recorder Document Storage
Cash				
Demand deposits	\$ 22,289	15,617	323	1,265
Certificates of deposit	675,000	2,135,000	410,000	585,000
Investments				
Receivables				
Taxes				
Interest				
Due from Federal, State and other governmental units				
Due from other funds		375		
Total assets	\$ 697,289	2,150,992	410,323	586,265
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 21,173	54,647	10,605	2,852
Accrued payroll	4,486		1,987	12,257
Accrued compensated absences - current	4,244			2,694
Due to Federal, State and other governmental units	34	1,924		
Due to other funds		95		
Advances payable to other funds				
Unearned revenue				
Retainage payable				
Other liabilities				
Total liabilities	29,937	56,666	12,592	17,803
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	667,352	2,094,326	397,731	568,462
Total fund balances	667,352	2,094,326	397,731	568,462
	\$ 697,289	2,150,992	410,323	586,265

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds

November 30, 2007

ASSETS	Special Revenue			
	Court Automation	Highway Impact Fees	Violent Crime Victims	Court Document Storage
Cash				
Demand deposits	\$ 77,585	32,744	6,324	77,505
Certificates of deposit	1,230,000	8,925,000		1,140,000
Investments				
Receivables				
Taxes				
Interest				
Due from Federal, State and other governmental units				
Due from other funds				
Total assets	\$ 1,307,585	8,957,744	6,324	1,217,505
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 445,532	35,996		311,135
Accrued payroll			2,020	
Accrued compensated absences - current			734	
Due to Federal, State and other governmental units			3,570	
Due to other funds				
Advances payable to other funds				
Unearned revenue				
Retainage payable		28,500		
Other liabilities				
Total liabilities	445,532	64,496	6,324	311,135
Fund balances				
Reserved for encumbrances		65,000		
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	862,053	8,828,248		906,370
Total fund balances	862,053	8,893,248	-	906,370
	\$ 1,307,585	8,957,744	6,324	1,217,505

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue			
	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage	Arrestee's Medical Cost
Cash				
Demand deposits	\$ 4,499	5,996	4,147	1,460
Certificates of deposit	65,000	50,000	110,000	85,000
Investments				
Receivables				
Taxes				
Interest				
Due from Federal, State and other governmental units				
Due from other funds				
Total assets	\$ 69,499	55,996	114,147	86,460
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$			
Accrued payroll				
Accrued compensated absences - current				
Due to Federal, State and other governmental units				
Due to other funds				
Advances payable to other funds				
Unearned revenue				
Retainage payable				
Other liabilities				
Total liabilities	-	-	-	-
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	69,499	55,996	114,147	86,460
Total fund balances	69,499	55,996	114,147	86,460
	\$ 69,499	55,996	114,147	86,460

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue			
	Housing Authority Self-Sufficiency	Historical Museum	Child Support Maintenance	U.S. Department of Transportation
Cash				
Demand deposits	\$	6,523	57,843	
Certificates of deposit	85,500			
Investments				
Receivables				
Taxes				
Interest				
Due from Federal, State and other governmental units				192,941
Due from other funds				
Total assets	\$ 85,500	6,523	57,843	192,941
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 8,079	8,080		192,614
Accrued payroll	3,045	1,393		327
Accrued compensated absences - current		139		
Due to Federal, State and other governmental units		283		
Due to other funds				
Advances payable to other funds				
Unearned revenue				
Retainage payable				
Other liabilities				
Total liabilities	11,124	9,895	-	192,941
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated	74,376	(3,372)	57,843	
Total fund balances	74,376	(3,372)	57,843	-
	\$ 85,500	6,523	57,843	192,941

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue				Illinois Department of Commerce and Economic Opportunity
	US Department of Justice	Circuit Clerk Operations and Administration	DuPage River Restoration Grant	Wetland Mitigation	
Cash					
Demand deposits	\$ 532,824		13,517	18,814	
Certificates of deposit				15,640,000	391,531
Investments		50,000			
Receivables					
Taxes					
Interest					
Due from Federal, State and other governmental units	140,734		89,418		425,518
Due from other funds					
Total assets	\$ 673,558	50,000	102,935	15,658,814	817,049
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 28,305	44,512	102,935	21,057	379,049
Accrued payroll	6,824				68,883
Accrued compensated absences - current	15,670				40,151
Due to Federal, State and other governmental units					230,627
Due to other funds	1,648	8,090			12,263
Advances payable to other funds					
Unearned revenue					
Retainage payable					
Other liabilities					
Total liabilities	52,447	52,602	102,935	21,057	730,973
Fund balances					
Reserved for encumbrances				263,835	
Reserved for debt service					
Unreserved					
Designated for capital projects					
Undesignated	621,111	(2,602)		15,373,922	86,076
Total fund balances	621,111	(2,602)	-	15,637,757	86,076
	\$ 673,558	50,000	102,935	15,658,814	817,049

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue			
	Community Development Act	Area Agency on Aging	Sheriff Police Vehicle	Coroner's Certificate Fee Grant
Cash				
Demand deposits	\$ 29,570	174,048	38,347	70
Certificates of deposit				
Investments				
Receivables				
Taxes				
Interest				
Due from Federal, State and other governmental units	1,188,757	301,435		
Due from other funds				
Total assets	\$ 1,218,327	475,483	38,347	70
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,166,799	46,032		70
Accrued payroll	22,336	62,846		
Accrued compensated absences - current	23,048	56,196		
Due to Federal, State and other governmental units	5,949	310,010		
Due to other funds	195	399		
Advances payable to other funds				
Unearned revenue				
Retainage payable				
Other liabilities				
Total liabilities	1,218,327	475,483	-	70
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated			38,347	
Total fund balances	-	-	38,347	-
	\$ 1,218,327	475,483	38,347	70

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue			
	Illinois Department of Healthcare and Family Services Grants	Children's Advocacy Services	Illinois Criminal Justice Authority	Children's Waiting Room Fee
Cash				
Demand deposits	\$		52,346	2,562
Certificates of deposit				220,000
Investments				
Receivables				
Taxes				
Interest				
Due from Federal, State and other governmental units	910,411	14,603	47,445	
Due from other funds				
Total assets	\$ 910,411	14,603	99,791	222,562
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 843,970	9,637	28,748	
Accrued payroll	32,556	2,207	3,021	
Accrued compensated absences - current	33,581	2,759	8,176	
Due to Federal, State and other governmental units	3		59,846	
Due to other funds	301			
Advances payable to other funds				
Unearned revenue				
Retainage payable				
Other liabilities				
Total liabilities	910,411	14,603	99,791	-
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated				222,562
Total fund balances	-	-	-	222,562
Total	\$ 910,411	14,603	99,791	222,562

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds

November 30, 2007

ASSETS	Special Revenue			
	Illinois Emergency Management Agency	Illinois Motor Vehicle BATTLE	Illinois Medical Emergency Response Team	Com Ed Rate Relief Program
Cash				
Demand deposits	\$	5,654		
Certificates of deposit		70,000		33,754
Investments				
Receivables				
Taxes				
Interest				
Due from Federal, State and other governmental units	573,316	7,906	9,989	
Due from other funds				
Total assets	\$ 573,316	83,560	9,989	33,754
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 572,137	58,699	8,664	
Accrued payroll	1,179		1,325	
Accrued compensated absences - current				
Due to Federal, State and other governmental units		24,861		33,754
Due to other funds				
Advances payable to other funds				
Unearned revenue				
Retainage payable				
Other liabilities				
Total liabilities	573,316	83,560	9,989	33,754
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances	\$ 573,316	83,560	9,989	33,754

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue			
	State Board of Elections Help America Vote Act	Department of Human Services	GIS Recorder	GIS Data Processing
Cash				
Demand deposits	\$	8,664	3,605	3,392
Certificates of deposit			1,435,000	1,625,000
Investments		53,732		
Receivables				
Taxes				
Interest				
Due from Federal, State and other governmental units		56,370		
Due from other funds				
Total assets	\$	56,370	1,438,605	1,628,392
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$	56,370	13,020	395,347
Accrued payroll			5,004	36,719
Accrued compensated absences - current			443	15,539
Due to Federal, State and other governmental units		44,372		25,340
Due to other funds				127,237
Advances payable to other funds				
Unearned revenue				
Retainage payable				
Other liabilities				
Total liabilities	\$	56,370	16,428	600,182
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated			1,422,177	1,028,210
Total fund balances		-	1,422,177	1,028,210
	\$	56,370	1,438,605	1,628,392

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue			
	PetSmart Charities	Detention Variance Fee	Tobacco Enforcement Program	Neutral Site Custody Exchange
Cash				
Demand deposits	\$ 10,000	4,083	6,861	416
Certificates of deposit		335,000		115,000
Investments				
Receivables				
Taxes				
Interest				
Due from Federal, State and other governmental units			148	
Due from other funds				
Total assets	\$ 10,000	339,083	7,009	115,416
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$		1,079	4,054
Accrued payroll				15,472
Accrued compensated absences - current				8,751
Due to Federal, State and other governmental units			5,930	178
Due to other funds				2,709
Advances payable to other funds				
Unearned revenue				
Retainage payable				
Other liabilities	10,000			
Total liabilities	10,000	-	7,009	31,164
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated		339,083		84,252
Total fund balances	-	339,083	-	84,252
	\$ 10,000	339,083	7,009	115,416

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue			
	Family Violence Coordinating Council	National Children's Alliance Program	County Cash Bond	HUD Supportive Housing Grant
Cash				
Demand deposits	\$ 4,063		7,440	
Certificates of deposit			1,870,000	
Investments				
Receivables				
Taxes				
Interest				
Due from Federal, State and other governmental units		5,000		1,646
Due from other funds				
Total assets	\$ 4,063	5,000	1,877,440	1,646
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,625	5,000		626
Accrued payroll				698
Accrued compensated absences - current				322
Due to Federal, State and other governmental units	2,438			
Due to other funds			1,100	
Advances payable to other funds				
Unearned revenue				
Retainage payable				
Other liabilities			1,666,497	
Total liabilities	4,063	5,000	1,667,597	1,646
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated			209,843	
Total fund balances	-	-	209,843	-
	\$ 4,063	5,000	1,877,440	1,646

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds

November 30, 2007

ASSETS	Special Revenue			
	HUD Homeless Management Information System	HUD Convalescent Center Kitchen Renovation Grant	TCE Oversight Project	Clean Air Counts
Cash				
Demand deposits	\$			
Certificates of deposit				
Investments				
Receivables				
Taxes				
Interest				
Due from Federal, State and other governmental units	62,136			13,681
Due from other funds				
Total assets	\$ 62,136	-	-	13,681
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$	61,724		13,554
Accrued payroll		412		
Accrued compensated absences - current				
Due to Federal, State and other governmental units				16
Due to other funds				111
Advances payable to other funds				
Unearned revenue				
Retainage payable				
Other liabilities				
Total liabilities	62,136	-	-	13,681
Fund balances				
Reserved for encumbrances				
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances	\$ 62,136	-	-	13,681

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Special Revenue			
	Naperville Weatherization Grant	Models Change Initiative Grant	Convalescent Center Health Education	Special Revenue Total
Cash				
Demand deposits	\$ 8,748	12,418		1,657,411
Certificates of deposit			22,032	70,932,817
Investments				103,732
Receivables				
Taxes				24,104,189
Interest				33,985
Due from Federal, State and other governmental units				4,750,994
Due from other funds				3,020,665
Total assets	\$ 8,748	12,418	22,032	104,603,793
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 41		80	12,159,419
Accrued payroll	279		1,040	716,874
Accrued compensated absences - current				425,118
Due to Federal, State and other governmental units	8,428	12,418	20,912	1,146,451
Due to other funds				2,180,686
Advances payable to other funds				
Unearned revenue				23,771,640
Retainage payable				856,670
Other liabilities				1,676,497
Total liabilities	8,748	12,418	22,032	42,933,355
Fund balances				
Reserved for encumbrances				6,701,673
Reserved for debt service				
Unreserved				
Designated for capital projects				
Undesignated				54,968,765
Total fund balances	-	-	-	61,670,438
	\$ 8,748	12,418	22,032	104,603,793

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Debt Service				
	Special Service Area Bonds Sanitary Sewer Projects	2001 Drainage Bond Debt Service	2001 Motor Fuel Tax Debt Service	Election Equipment	1993 Refinancing Jail Expansion Project Bonds
Cash					
Demand deposits	\$ 154,521			45	
Certificates of deposit		1,492,080			739,369
Investments	783,361		5,651,605		
Receivables					
Taxes	774,404	319,748			
Interest					
Due from Federal, State and other governmental units			1,090,207		
Due from other funds					
Total assets	\$ 1,712,286	1,811,828	6,741,812	45	739,369
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$				
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds			189,968		
Advances payable to other funds					
Unearned revenue	759,576	107,554			
Retainage payable					
Other liabilities					
Total liabilities	759,576	107,554	189,968	-	-
Fund balances					
Reserved for encumbrances					
Reserved for debt service	952,710	1,704,274	6,551,844	45	739,369
Unreserved					
Designated for capital projects					
Undesignated					
Total fund balances	952,710	1,704,274	6,551,844	45	739,369
	\$ 1,712,286	1,811,828	6,741,812	45	739,369

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Debt Service			
	1993 Refinancing Stormwater Project Bonds	2002 Refinancing Jail Expansion Project Bonds	2002 Refinancing Stormwater Project Bonds	2005 Drainage Bond Debt Service
Cash				
Demand deposits	\$			6,186
Certificates of deposit	1,003,723	2,180,573	3,158,471	1,085,523
Investments				
Receivables				
Taxes				196,281
Interest				
Due from Federal, State and other governmental units				
Due from other funds				
Total assets	\$ 1,003,723	2,180,573	3,158,471	1,287,990
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$			
Accrued payroll				
Accrued compensated absences - current				
Due to Federal, State and other governmental units				
Due to other funds				
Advances payable to other funds				
Unearned revenue				65,566
Retainage payable				
Other liabilities				
Total liabilities	-	-	-	65,566
Fund balances				
Reserved for encumbrances				
Reserved for debt service	1,003,723	2,180,573	3,158,471	1,222,424
Unreserved				
Designated for capital projects				
Undesignated				
Total fund balances	1,003,723	2,180,573	3,158,471	1,222,424
Total	\$ 1,003,723	2,180,573	3,158,471	1,287,990

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Debt Service				Debt Service Total
	2005 Motor Fuel Tax Debt Service	2001 Stormwater Bond Debt Service	2006 Stormwater Refunding Bond	2006 Courthouse Refunding Bond	
Cash					
Demand deposits	\$ 6,791				167,543
Certificates of deposit		1,161,060			10,820,799
Investments	7,649,039		371,469	1,644,648	16,100,122
Receivables					
Taxes				3,722,847	5,013,280
Interest					
Due from Federal, State and other governmental units					1,090,207
Due from other funds					
Total assets	\$ 7,655,830	1,161,060	371,469	5,367,495	33,191,951
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$				
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					189,968
Advances payable to other funds					
Unearned revenue				3,680,400	4,613,096
Retainage payable					
Other liabilities					
Total liabilities	-	-	-	3,680,400	4,803,064
Fund balances					
Reserved for encumbrances					
Reserved for debt service	7,655,830	1,161,060	371,469	1,687,095	28,388,887
Unreserved					
Designated for capital projects					
Undesignated					
Total fund balances	7,655,830	1,161,060	371,469	1,687,095	28,388,887
Total	\$ 7,655,830	1,161,060	371,469	5,367,495	33,191,951

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Capital Projects		
	Special Service Area # 14	2001 Drainage Bond Project	2001 Stormwater Bond Project
Cash			
Demand deposits	\$ 8,667		
Certificates of deposit		2,857,443	6,860,398
Investments	14,969		
Receivables			
Taxes	23,715		
Interest			
Due from Federal, State and other governmental units			
Due from other funds			
Total assets	\$ 47,351	2,857,443	6,860,398
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$	376,290	224,044
Accrued payroll			1,413
Accrued compensated absences - current			
Due to Federal, State and other governmental units			321,183
Due to other funds			
Advances payable to other funds	83,699		
Unearned revenue	23,715		
Retainage payable			53,745
Other liabilities			
Total liabilities	107,414	376,290	600,385
Fund balances			
Reserved for encumbrances		80,415	5,290,358
Reserved for debt service			
Unreserved			
Designated for capital projects		2,400,738	969,655
Undesignated	(60,063)		
Total fund balances	(60,063)	2,481,153	6,260,013
	\$ 47,351	2,857,443	6,860,398

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Capital Projects		
	2005 Drainage Bond Project	2006 Courthouse Project Fund	Capital Projects Total
Cash			
Demand deposits	\$	27,450	36,117
Certificates of deposit	679,526		10,397,367
Investments		557,039	572,008
Receivables			
Taxes			23,715
Interest			
Due from Federal, State and other governmental units			
Due from other funds			
Total assets	\$ 679,526	584,489	11,029,207
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$	34,306	634,640
Accrued payroll			1,413
Accrued compensated absences - current			
Due to Federal, State and other governmental units			321,183
Due to other funds			
Advances payable to other funds			83,699
Unearned revenue			23,715
Retainage payable		19,769	73,514
Other liabilities			
Total liabilities	-	54,075	1,138,164
Fund balances			
Reserved for encumbrances		533,450	5,904,223
Reserved for debt service			
Unreserved			
Designated for capital projects	679,526		4,049,919
Undesignated		(3,036)	(63,099)
Total fund balances	679,526	530,414	9,891,043
	\$ 679,526	584,489	11,029,207

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

Nonmajor Governmental Funds
November 30, 2007

ASSETS	Total Nonmajor Governmental Funds
Cash	
Demand deposits	\$ 1,861,071
Certificates of deposit	92,150,983
Investments	16,775,862
Receivables	
Taxes	29,141,184
Interest	33,985
Due from Federal, State and other governmental units	5,841,201
Due from other funds	<u>3,020,665</u>
Total assets	<u>\$ 148,824,951</u>
LIABILITIES AND FUND BALANCES	
Liabilities	
Accounts payable	\$ 12,794,059
Accrued payroll	718,287
Accrued compensated absences - current	425,118
Due to Federal, State and other governmental units	1,467,634
Due to other funds	2,370,654
Advances payable to other funds	83,699
Unearned revenue	28,408,451
Retainage payable	930,184
Other liabilities	<u>1,676,497</u>
Total liabilities	<u>48,874,583</u>
Fund balances	
Reserved for encumbrances	12,605,896
Reserved for debt service	28,388,887
Unreserved	
Designated for capital projects	4,049,919
Undesignated	<u>54,905,666</u>
Total fund balances	<u>99,950,368</u>
	<u>\$ 148,824,951</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue				
	Stormwater Drainage	Illinois Municipal Retirement	Social Security	Environmental Related Public Works Project	Youth Home
Revenues					
Taxes					
Property	\$ 8,482,656	5,143,207	3,527,378		1,914,001
Sales and other					
Intergovernmental		471,944			1,331,860
Fines and forfeitures					
Fees, licenses and permits	560,393				
Charges for services					
Investment income	360,664	52,189	40,811	155,723	26,458
Miscellaneous	164,229		296,208		18,942
Total revenues	9,567,942	5,667,340	3,864,397	155,723	3,291,261
Expenditures					
Current					
General government		11,147,877	6,481,899		
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					3,570,627
Conservation and recreation					
Public works	4,080,328				
Total current expenditures	4,080,328	11,147,877	6,481,899	-	3,570,627
Capital outlays	1,816,236			89,383	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	5,896,564	11,147,877	6,481,899	89,383	3,570,627
Excess (deficiency) of revenues over expenditures	3,671,378	(5,480,537)	(2,617,502)	66,340	(279,366)
Other financing sources (uses)					
Transfers in		5,973,758	1,680,000		
Transfers (out)	(6,631,636)				
Total other financing sources (uses)	(6,631,636)	5,973,758	1,680,000	-	-
Net change in fund balances	(2,960,258)	493,221	(937,502)	66,340	(279,366)
Fund balances					
December 1	9,876,221	466,939	2,129,414	2,844,139	511,685
November 30	\$ 6,915,963	960,160	1,191,912	2,910,479	232,319

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue				
	Environmental Education Issues	Highway Motor Fuel Tax	Economic Development and Planning	Health Department IMRF	Health Department FICA
Revenues					
Taxes					
Property	\$			2,637,138	2,292,359
Sales and other					
Intergovernmental		1,787,792	204,454		
Fines and forfeitures			47,958		
Fees, licenses and permits			1,880,152		
Charges for services			1,175		
Investment income	397	1,138,975	41,966	105,730	93,483
Miscellaneous		2,496,124	61,936		
Total revenues	397	5,422,891	2,237,641	2,742,868	2,385,842
Expenditures					
Current					
General government	11,400				
Health and public safety				2,430,471	2,146,175
Highways, streets and bridges		3,544,373			
Public services			2,698,389		
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	11,400	3,544,373	2,698,389	2,430,471	2,146,175
Capital outlays		19,874,825			
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	11,400	23,419,198	2,698,389	2,430,471	2,146,175
Excess (deficiency) of revenues over expenditures	(11,003)	(17,996,307)	(460,748)	312,397	239,667
Other financing sources (uses)					
Transfers in		3,696,260			
Transfers (out)					
Total other financing sources (uses)	-	3,696,260	-	-	-
Net change in fund balances	(11,003)	(14,300,047)	(460,748)	312,397	239,667
Fund balances					
December 1	11,486	23,129,637	348,979	2,205,383	1,972,203
November 30	\$ 483	8,829,590	(111,769)	2,517,780	2,211,870

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue				
	Health Department Contingency	Animal Control Act	Law Library	Probation Services	Tax Sale Automation
Revenues					
Taxes					
Property	\$				
Sales and other					
Intergovernmental					
Fines and forfeitures					
Fees, licenses and permits		1,544,757	469,058	693,839	128,137
Charges for services		97,270	12,582		
Investment income	27,584	35,554	27,258	83,074	19,585
Miscellaneous		35,590	98	235,820	50,303
Total revenues	27,584	1,713,171	508,996	1,012,733	198,025
Expenditures					
Current					
General government		1,469,861			70,315
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial			305,210	644,326	
Conservation and recreation					
Public works					
Total current expenditures	-	1,469,861	305,210	644,326	70,315
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	-	1,469,861	305,210	644,326	70,315
Excess (deficiency) of revenues over expenditures	27,584	243,310	203,786	368,407	127,710
Other financing sources (uses)					
Transfers in					
Transfers (out)					
Total other financing sources	-	-	-	-	-
Net change in fund balances	27,584	243,310	203,786	368,407	127,710
Fund balances					
December 1	529,323	680,127	463,566	1,725,919	270,021
November 30	\$ 556,907	923,437	667,352	2,094,326	397,731

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue				
	Recorder Document Storage	Court Automation	Highway Impact Fees	Violent Crime Victims	Court Document Storage
Revenues					
Taxes					
Property	\$				
Sales and other					
Intergovernmental				52,411	
Fines and forfeitures					
Fees, licenses and permits	695,051	2,628,251	1,428,551		2,596,169
Charges for services					
Investment income	31,731	43,094	420,004		60,325
Miscellaneous					
Total revenues	726,782	2,671,345	1,848,555	52,411	2,656,494
Expenditures					
Current					
General government	760,210				
Health and public safety					
Highways, streets and bridges			50,899		
Public services					
Judicial		2,159,881		52,411	1,410,385
Conservation and recreation					
Public works					
Total current expenditures	760,210	2,159,881	50,899	52,411	1,410,385
Capital outlays	8,415	28,700	1,135,274		1,069,393
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	768,625	2,188,581	1,186,173	52,411	2,479,778
Excess (deficiency) of revenues over expenditures	(41,843)	482,764	662,382	-	176,716
Other financing sources (uses)					
Transfers in					
Transfers (out)					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(41,843)	482,764	662,382		176,716
Fund balances					
December 1	610,305	379,289	8,230,866		729,654
November 30	\$ 568,462	862,053	8,893,248	-	906,370

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue				
	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage	Arrestee's Medical Cost	Housing Authority's Self- Sufficiency
Revenues					
Taxes					
Property	\$				
Sales and other					
Intergovernmental					51,382
Fines and forfeitures					
Fees, licenses and permits		70,551	40,826	92,933	
Charges for services					
Investment income	3,295	1,942	6,973	11,556	4,280
Miscellaneous					
Total revenues	3,295	72,493	47,799	104,489	55,662
Expenditures					
Current					
General government			30,986		
Health and public safety		66,713		20,000	
Highways, streets and bridges					
Public services					64,760
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	-	66,713	30,986	20,000	64,760
Capital outlays			40,257		
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	-	66,713	71,243	20,000	64,760
Excess (deficiency) of revenues over expenditures	3,295	5,780	(23,444)	84,489	(9,098)
Other financing sources (uses)					
Transfers in					
Transfers (out)					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	3,295	5,780	(23,444)	84,489	(9,098)
Fund balances					
December 1	66,204	50,216	137,591	1,971	83,474
November 30	\$ 69,499	55,996	114,147	86,460	74,376

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue				
	Historical Museum	Child Support Maintenance	U.S. Department of Transportation	U.S. Department of Justice	Circuit Clerk Operations and Administration
Revenues					
Taxes					
Property	\$				
Sales and other					
Intergovernmental			749,926	977,442	
Fines and forfeitures					
Fees, licenses and permits	11,484	630,235			123,249
Charges for services					
Investment income	1,029	164			1,374
Miscellaneous	583				
Total revenues	13,096	630,399	749,926	977,442	124,623
Expenditures					
Current					
General government					
Health and public safety			749,926	558,315	
Highways, streets and bridges					
Public services	169,261				
Judicial		691,284			127,225
Conservation and recreation					
Public works					
Total current expenditures	169,261	691,284	749,926	558,315	127,225
Capital outlays				51,191	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	169,261	691,284	749,926	609,506	127,225
Excess (deficiency) of revenues over expenditures	(156,165)	(60,885)	-	367,936	(2,602)
Other financing sources (uses)					
Transfers in	140,000				
Transfers (out)					
Total other financing sources (uses)	140,000	-	-	-	-
Net change in fund balances	(16,165)	(60,885)		367,936	(2,602)
Fund balances					
December 1	12,793	118,728		253,175	
November 30	\$ (3,372)	57,843	-	621,111	(2,602)

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue				
	DuPage River Restoration Grant	Wetland Mitigation	Illinois Department of Commerce and Economic Opportunity	Emergency Deployment Reimbursement	Community Development Act
Revenues					
Taxes					
Property	\$				
Sales and other					
Intergovernmental	2,483,999		5,404,024		8,478,635
Fines and forfeitures					
Fees, licenses and permits		1,199,240			
Charges for services					
Investment income		741,014	27,976		
Miscellaneous			132,524	1,697	1,175,108
Total revenues	2,483,999	1,940,254	5,564,524	1,697	9,653,743
Expenditures					
Current					
General government					
Health and public safety				1,697	
Highways, streets and bridges					
Public services			4,927,960		9,653,743
Judicial					
Conservation and recreation	479,026				
Public works		163,476			
Total current expenditures	479,026	163,476	4,927,960	1,697	9,653,743
Capital outlays	2,004,973		634,322		
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	2,483,999	163,476	5,562,282	1,697	9,653,743
Excess (deficiency) of revenues over expenditures	-	1,776,778	2,242	-	-
Other financing sources (uses)					
Transfers in					
Transfers (out)					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	-	1,776,778	2,242	-	-
Fund balances					
December 1		13,860,979	83,834		
November 30	\$ -	15,637,757	86,076	-	-

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue			
	Area Agency on Aging	Sherriff Police Vehicle	Coroner's Certificate Fee Grant	Illinois Department of Healthcare and Family Services
Revenues				
Taxes				
Property	\$			
Sales and other				
Intergovernmental	2,373,173		1,361	6,523,830
Fines and forfeitures		38,347		
Fees, licenses and permits				
Charges for services				
Investment income				
Miscellaneous	200,594			6,481
Total revenues	<u>2,573,767</u>	<u>38,347</u>	<u>1,361</u>	<u>6,530,311</u>
Expenditures				
Current				
General government				
Health and public safety			1,361	
Highways, streets and bridges				
Public services	2,573,767			6,530,311
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	<u>2,573,767</u>		<u>1,361</u>	<u>6,530,311</u>
Capital outlays				
Debt service				
Principal				
Interest				
Fiscal agent fees				
Total expenditures	<u>2,573,767</u>	<u>-</u>	<u>1,361</u>	<u>6,530,311</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>38,347</u>	<u>-</u>	<u>-</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>38,347</u>	<u>-</u>	<u>-</u>
Fund balances				
December 1				
November 30	<u>\$ -</u>	<u>38,347</u>	<u>-</u>	<u>-</u>

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue				
	Children's Advocacy Services	Illinois Criminal Justice Authority	Children's Waiting Room Fee	Illinois Emergency Management Agency	Illinois Motor Vehicle BATTLE
Revenues					
Taxes					
Property	\$				
Sales and other					
Intergovernmental	65,412	306,536		2,129,734	396,812
Fines and forfeitures					
Fees, licenses and permits			109,663		
Charges for services					
Investment income			9,954		5,840
Miscellaneous		78,033			6,024
Total revenues	65,412	384,569	119,617	2,129,734	408,676
Expenditures					
Current					
General government					
Health and public safety		374,365			408,676
Highways, streets and bridges					
Public services	65,412			2,129,734	
Judicial			74,902		
Conservation and recreation					
Public works					
Total current expenditures	65,412	374,365	74,902	2,129,734	408,676
Capital outlays		10,204			
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	65,412	384,569	74,902	2,129,734	408,676
Excess (deficiency) of revenues over expenditures	-	-	44,715	-	-
Other financing sources (uses)					
Transfers in					
Transfers (out)					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	-	-	44,715	-	-
Fund balances					
December 1			177,847		
November 30	\$ -	-	222,562	-	-

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue			
	College of DuPage Health Education Center	Illinois Medical Emergency Response Team	Com Ed Rate Relief Program	State Board of Elections Help America Vote Act
Revenues				
Taxes				
Property	\$			
Sales and other				
Intergovernmental	232,830	78,029		2,730
Fines and forfeitures				
Fees, licenses and permits				
Charges for services				
Investment income			71	
Miscellaneous			1,012	
Total revenues	232,830	78,029	1,083	2,730
Expenditures				
Current				
General government				
Health and public safety	232,830			
Highways, streets and bridges				
Public services		62,841	1,083	2,730
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	232,830	62,841	1,083	2,730
Capital outlays		15,188		
Debt service				
Principal				
Interest				
Fiscal agent fees				
Total expenditures	232,830	78,029	1,083	2,730
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 BALANCES (CONT.)

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue				
	Department of Human Services	GIS Recorder	GIS Data Processing	Detention Variance Fee	Tobacco Enforcement Program
Revenues					
Taxes					
Property	\$				
Sales and other					
Intergovernmental	376,108				5,838
Fines and forfeitures					
Fees, licenses and permits		228,765	3,093,786	18,330	
Charges for services					
Investment income	4,458	71,009	98,189	16,145	
Miscellaneous	23,135				
Total revenues	403,701	299,774	3,191,975	34,475	5,838
Expenditures					
Current					
General government		217,199	3,504,521		
Health and public safety					5,838
Highways, streets and bridges					
Public services	403,701				
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	403,701	217,199	3,504,521	-	5,838
Capital outlays			116,424		
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	403,701	217,199	3,620,945	-	5,838
Excess (deficiency) of revenues over expenditures	-	82,575	(428,970)	34,475	-
Other financing sources (uses)					
Transfers in					
Transfers (out)					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	-	82,575	(428,970)	34,475	-
Fund balances					
December 1		1,339,602	1,457,180	304,608	
November 30	\$	1,422,177	1,028,210	339,083	-

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue				
	Neutral Site Custody Exchange	Family Violence Coordinating Council	National Children's Alliance Program	County Cash Bond	HUD Supportive Housing Grant
Revenues					
Taxes					
Property	\$				
Sales and other					
Intergovernmental		18,687	10,000		28,856
Fines and forfeitures					
Fees, licenses and permits	291,888				
Charges for services					
Investment income	3,478			75,919	
Miscellaneous	3,111				
Total revenues	298,477	18,687	10,000	75,919	28,856
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					28,856
Judicial	233,916	18,687	10,000		
Conservation and recreation					
Public works					
Total current expenditures	233,916	18,687	10,000	-	28,856
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	233,916	18,687	10,000	-	28,856
Excess (deficiency) of revenues over expenditures	64,561	-	-	75,919	-
Other financing sources (uses)					
Transfers in					
Transfers (out)					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	64,561	-	-	75,919	-
Fund balances					
December 1	19,691			133,924	
November 30	\$ 84,252	-	-	209,843	-

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue				
	HUD Homeless Management Information System	HUD Convalescent Center Kitchen Renovation Grant	TCE Oversight Project	Clean Air Counts	Naperville Weatherization Grant
Revenues					
Taxes					
Property	\$				
Sales and other					
Intergovernmental	162,389	102	67,902	71,308	35,484
Fines and forfeitures					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous	15,792				
Total revenues	178,181	102	67,902	71,308	35,484
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services	178,181			71,308	35,484
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	178,181	-	-	71,308	35,484
Capital outlays		102	67,902		
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	178,181	102	67,902	71,308	35,484
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 BALANCES (CONT.)

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Special Revenue		
	Models Change Initiative Grant	Convalescent Center Health Education	Special Revenue Total
Taxes			
Property			\$ 23,996,739
Sales and other			
Intergovernmental	82	14,947	34,896,019
Fines and forfeitures			86,305
Fees, licenses and permits			18,535,308
Charges for services			111,027
Investment income			3,849,271
Miscellaneous			5,003,344
Total revenues	82	14,947	86,478,013
Current			
General government		14,947	23,709,215
Health and public safety	82		6,996,449
Highways, streets and bridges			3,595,272
Public services			29,597,521
Judicial			9,298,854
Conservation and recreation			479,026
Public works			4,243,804
Total current expenditures	82	14,947	77,920,141
Capital outlays			26,962,789
Debt service			
Principal			
Interest			
Fiscal agent fees			
Total expenditures	82	14,947	104,882,930
over expenditures	-	-	(18,404,917)
Transfers in			11,490,018
Transfers (out)			(6,631,636)
Total other financing sources (uses)	-	-	4,858,382
	-	-	(13,546,535)
December 1			75,216,973
November 30	\$ -	-	61,670,438

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Debt Service			
	Special Service Area Bonds Sanitary Sewer Projects	2001 Drainage Bond Debt Service	2001 Motor Fuel Tax Debt Service	Election Equipment
Revenues				
Taxes				
Property	\$ 794,832			
Sales and other		1,278,305		
Intergovernmental			14,242,656	
Fees, licenses and permits				
Charges for services				
Investment income	20,348	72,669	164,886	
Miscellaneous				
Total revenues	815,180	1,350,974	14,407,542	-
Expenditures				
Current				
General government	3,008			
Health and public safety				
Highways, streets and bridges				
Public services				
Judicial				
Conservation and recreation				
Public works				
Total current expenditures	3,008	-	-	-
Capital outlays				
Debt service				
Principal	447,049	775,000	4,990,000	315,000
Interest	338,195	512,106	1,280,525	42,953
Fiscal agent fees	6,728			350
Total expenditures	794,980	1,287,106	6,270,525	358,303
Excess (deficiency) of revenues over expenditures	20,200	63,868	8,137,017	(358,303)
Other financing sources (uses)				
Transfers in				357,600
Transfers (out)			(7,869,031)	
Total other financing sources (uses)	-	-	(7,869,031)	357,600
Net change in fund balances	20,200	63,868	267,986	(703)
Fund balances				
December 1	932,510	1,640,406	6,283,858	748
November 30	\$ 952,710	1,704,274	6,551,844	45

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Debt Service			
	1993 Refinancing Jail Expansion Project Bonds	1993 Refinancing Stormwater Project Bonds	2002 Refinancing Jail Expansion Project Bonds	2002 Refinancing Stormwater Project Bonds
Revenues				
Taxes				
Property	\$			
Sales and other				
Intergovernmental				
Fees, licenses and permits				
Charges for services				
Investment income	47,280	65,635	106,524	153,634
Miscellaneous				
Total revenues	47,280	65,635	106,524	153,634
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			1,695,000	2,485,000
Interest	1,302,840	1,872,919	647,125	881,675
Fiscal agent fees			350	350
Total expenditures	1,302,840	1,872,919	2,342,475	3,367,025
Excess (deficiency) of revenues over expenditures	(1,255,560)	(1,807,284)	(2,235,951)	(3,213,391)
Other financing sources (uses)				
Transfers in	1,302,800	1,814,000	2,285,000	3,290,000
Transfers (out)				
Total other financing sources (uses)	1,302,800	1,814,000	2,285,000	3,290,000
Net change in fund balances	47,240	6,716	49,049	76,609
Fund balances				
December 1	692,129	997,007	2,131,524	3,081,862
November 30	\$ 739,369	1,003,723	2,180,573	3,158,471

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Debt Service		
	2005 Drainage Bond Debt Service	2005 Motor Fuel Tax Debt Service	2001 Stormwater Bond Debt Service
Revenues			
Taxes			
Property	\$		
Sales and other	783,781		
Intergovernmental			
Fees, licenses and permits			
Charges for services			
Investment income	47,286	299,703	61,396
Miscellaneous			
Total revenues	831,067	299,703	61,396
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	75,000	210,000	990,000
Interest	706,928	4,210,663	232,223
Fiscal agent fees			350
Total expenditures	781,928	4,420,663	1,222,573
Excess (deficiency) of revenues over expenditures	49,139	(4,120,960)	(1,161,177)
Other financing sources (uses)			
Transfers in		4,427,129	670,000
Transfers (out)		(254,214)	
Total other financing sources (uses)	-	4,172,915	670,000
Net change in fund balances	49,139	51,955	(491,177)
Fund balances			
December 1	1,173,285	7,603,875	1,652,237
November 30	\$ 1,222,424	7,655,830	1,161,060

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Debt Service		
	2006 Stormwater Refunding Bond	2006 Courthouse Refunding Bond	Debt Service Total
Revenues			
Taxes			
Property	\$	2,631,635	3,426,467
Sales and other			2,062,086
Intergovernmental			14,242,656
Fees, licenses and permits			
Charges for services			
Investment income	25,338	50,599	1,115,298
Miscellaneous			
Total revenues	25,338	2,682,234	20,846,507
Expenditures			
Current			
General government			3,008
Health and public safety			
Highways, streets and bridges			
Public services			
Judicial			
Conservation and recreation			
Public works			
Total current expenditures	-	-	3,008
Capital outlays			
Debt service			
Principal		1,360,000	13,342,049
Interest	511,505	2,554,810	15,094,467
Fiscal agent fees			8,128
Total expenditures	511,505	3,914,810	28,447,652
Excess (deficiency) of revenues over expenditures	(486,167)	(1,232,576)	(7,601,145)
Other financing sources (uses)			
Transfers in	857,636		15,004,165
Transfers (out)			(8,123,245)
Total other financing sources (uses)	857,636	-	6,880,920
Net change in fund balances	371,469	(1,232,576)	(720,225)
Fund balances			
December 1		2,919,671	29,109,112
November 30	\$ 371,469	1,687,095	28,388,887

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	Capital Projects			
	2001 Courthouse Project	2001 MFT Project	Special Service Area # 14	2001 Drainage Bond Project
Revenues				
Taxes				
Property	\$		23,955	
Sales and other				
Intergovernmental				45,000
Fees, licenses and permits				
Charges for services				
Investment income			846	176,797
Miscellaneous				
Total revenues	-	-	24,801	221,797
Expenditures				
Current				
General government				
Health and public safety				
Highways, streets and bridges			5,309	
Public services				
Judicial				
Conservation and recreation				
Public works				625,862
Total current expenditures	-	-	5,309	625,862
Capital outlays				712,673
Debt Service				
Principal				
Interest				
Fiscal agent fees				
Total expenditures	-	-	5,309	1,338,535
Excess (deficiency) of revenues over expenditures	-	-	19,492	(1,116,738)
Other financing sources (uses)				
Transfers in				
Transfers (out)	(25)	(144)		
Total other financing sources (uses)	(25)	(144)	-	-
Net change in fund balances	(25)	(144)	19,492	(1,116,738)
Fund balances				
December 1	25	144	(79,555)	3,597,891
November 30	\$ -	-	(60,063)	2,481,153

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (CONT.)Nonmajor Governmental Funds
Year Ended November 30, 2007

	Capital Projects			Capital Projects Total
	2001 Stormwater Bond Project	2005 Drainage Bond Project	2006 Courthouse Bond Project	
Revenues				
Taxes				
Property	\$			23,955
Sales and other				
Intergovernmental				45,000
Fees, licenses and permits				
Charges for services				
Investment income	468,381	34,026	56,768	736,818
Miscellaneous	12,946			12,946
Total revenues	481,327	34,026	56,768	818,719
Expenditures				
Current				
General government				
Health and public safety				
Highways, streets and bridges				5,309
Public services				
Judicial				
Conservation and recreation				
Public works	220,991		119,213	966,066
Total current expenditures	220,991	-	119,213	971,375
Capital outlays	3,626,373		940,504	5,279,550
Debt Service				
Principal				
Interest				
Fiscal agent fees				
Total expenditures	3,847,364	-	1,059,717	6,250,925
Excess (deficiency) of revenues over expenditures	(3,366,037)	34,026	(1,002,949)	(5,432,206)
Other financing sources (uses)				
Transfers in			25	25
Transfers (out)				(169)
Total other financing sources (uses)	-	-	25	(144)
Net change in fund balances	(3,366,037)	34,026	(1,002,924)	(5,432,350)
Fund balances				
December 1	9,626,050	645,500	1,533,338	15,323,393
November 30	\$ 6,260,013	679,526	530,414	9,891,043

DUPAGE COUNTY, ILLINOIS

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

Nonmajor Governmental Funds
Year Ended November 30, 2007

	<u>Total Nonmajor Governmental Funds</u>
Revenues	
Taxes	
Property	\$ 27,447,161
Sales and other	2,062,086
Intergovernmental	49,183,675
Fines and forfeitures	86,305
Fees, licenses and permits	18,535,308
Charges for services	111,027
Investment income	5,701,387
Miscellaneous	<u>5,016,290</u>
Total revenues	<u>108,143,239</u>
Expenditures	
Current	
General government	23,712,223
Health and public safety	6,996,449
Highways, streets and bridges	3,600,581
Public services	29,597,521
Judicial	9,298,854
Conservation and recreation	479,026
Public works	<u>5,209,870</u>
Total current expenditures	78,894,524
Capital outlays	32,242,339
Debt service	
Principal	13,342,049
Interest	15,094,467
Fiscal agent fees	<u>8,128</u>
Total expenditures	<u>139,581,507</u>
Excess (deficiency) of revenues over expenditures	<u>(31,438,268)</u>
Other financing sources (uses)	
Transfers in	26,494,208
Transfers (out)	<u>(14,755,050)</u>
Total other financing sources (uses)	<u>11,739,158</u>
Net change in fund balances	(19,699,110)
Fund balances	
December 1	<u>119,649,478</u>
November 30	<u>\$ 99,950,368</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.

BALANCE SHEET

GENERAL FUND

November 30, 2007

With comparative amounts at November 30, 2006

ASSETS	2007	2006
Cash		
Petty cash	\$ 3,000	3,000
Demand deposits	14,970,492	14,174,437
Certificates of deposit	25,950,221	22,162,802
Receivables		
Taxes	23,200,782	22,032,520
Interest	66,868	33,019
Other	585,820	255,000
Due from Federal, State, and other governmental units	14,796,971	13,853,961
Due from other funds	1,534,227	1,555,249
Advances receivable from other funds	83,699	302,104
Other assets	168,321	368,959
Total assets	<u>\$ 81,360,401</u>	<u>74,741,051</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 3,333,860	4,847,972
Accrued payroll	3,176,858	2,744,365
Accrued compensated absences	3,162,874	3,349,402
Due to Federal, State and other governmental units	370,044	761,995
Due to other funds	2,006,457	2,011,883
Deferred revenue	26,343,896	25,395,631
Retainage payable	140,097	111,111
Other liabilities	634,414	721,281
Total liabilities	<u>39,168,500</u>	<u>39,943,640</u>
Fund balance		
Reserved for encumbrances	432,894	542,087
Reserved for advances receivable from other funds	83,699	102,104
Reserved for noncurrent receivable		500,000
Unreserved and undesignated	41,675,308	33,653,220
Total fund balance	<u>42,191,901</u>	<u>34,797,411</u>
	<u>\$ 81,360,401</u>	<u>74,741,051</u>

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Revenues				
Taxes	\$ 66,707,391	64,824,067	(1,883,324)	61,981,894
Intergovernmental	30,740,212	31,571,469	831,257	31,058,691
Court fees, fines and forfeitures	24,034,500	27,152,774	3,118,274	24,558,284
Fees, licenses and permits	15,835,500	14,960,917	(874,583)	15,862,111
Charges for services	1,844,894	1,636,893	(208,001)	1,544,832
Investment income	1,902,240	2,953,720	1,051,480	1,928,215
Miscellaneous	514,200	877,077	362,877	987,075
Insurance reimbursement	108,244	136,811	28,567	172,120
Other fund reimbursement	243,913	25,520	(218,393)	323,181
Unclaimed duplicate tax payments	800,000		(800,000)	969,868
Total revenues	142,731,094	144,139,248	1,408,154	139,386,271
Expenditures				
Current				
General government	47,985,975	45,133,407	2,852,568	44,287,101
Health and public safety	38,085,460	38,069,817	15,643	39,510,828
Public services	4,138,227	3,724,512	413,715	4,449,369
Judicial	30,419,623	29,797,896	621,727	30,883,873
Educational services	631,286	597,387	33,899	637,959
Total current expenditures	121,260,571	117,323,019	3,937,552	119,769,130
Capital outlays	3,829,404	2,882,581	946,823	1,650,114
Total expenditures	125,089,975	120,205,600	4,884,375	121,419,244
Excess of revenues over expenditures	17,641,119	23,933,648	6,292,529	17,967,027

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Other financing uses				
Transfers out				
Special Revenue				
Liability Insurance		(1,300,000)	(1,300,000)	
Historical Museum	(140,000)	(140,000)		(280,000)
Health Department	(1,500,000)	(1,500,000)		(3,500,000)
IMRF	(5,973,758)	(5,973,758)		(7,100,000)
Social Security	(2,620,044)	(1,680,000)	940,044	
Probation Services				(189,739)
Debt Service				
Election Equipment	(357,953)	(357,600)	353	(355,000)
Jail Expansion Project				
1993 Refinancing Jail Expansion				
Project Bonds	(1,302,840)	(1,302,800)	40	(1,260,000)
2002 Refinancing Jail Expansion				
Project Bonds	(2,384,500)	(2,285,000)	99,500	(2,300,000)
Enterprise Fund				
Convalescent Center	(2,000,000)	(2,000,000)		(2,700,000)
Total other financing uses	(16,279,095)	(16,539,158)	(260,063)	(17,684,739)
Net change in fund balance	1,362,024	7,394,490	6,032,466	282,288
Fund balance				
December 1	34,797,411	34,797,411		34,515,123
November 30	\$ 36,159,435	42,191,901	6,032,466	34,797,411

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Revenues				
Taxes				
Property taxes	\$ 22,052,000	21,696,810	(355,190)	18,651,464
Retailers occupation tax	4,836,895	5,960,121	1,123,226	6,228,912
County-wide sales tax	39,818,496	37,167,136	(2,651,360)	37,101,518
Total taxes	66,707,391	64,824,067	(1,883,324)	61,981,894
Intergovernmental				
State income tax	8,325,931	8,967,194	641,263	8,275,876
Personal property replacement taxes	2,600,000	3,231,804	631,804	2,732,654
DuPage Water Commission proceeds	15,000,000	15,000,000		15,000,000
Other state reimbursement	2,482,281	2,154,195	(328,086)	2,895,528
Other federal reimbursement	625,000	540,638	(84,362)	676,098
Other governmental agency reimbursement	1,707,000	1,677,638	(29,362)	1,478,535
Total intergovernmental	30,740,212	31,571,469	831,257	31,058,691
Court fees, fines and forfeitures				
Court fees and forfeitures	16,393,674	16,471,456	77,782	15,831,002
Security fees	856,826	833,944	(22,882)	853,382
County Sheriff fees	1,174,000	1,343,725	169,725	1,170,029
State's Attorney				
Fees	327,000	334,055	7,055	361,742
Fines	2,008,000	2,368,797	360,797	1,913,078
Work release program	155,000	165,619	10,619	147,189
S.W.A.P. program	120,000	47,227	(72,773)	112,545
Penalty on delinquent taxes	3,000,000	5,587,951	2,587,951	4,169,317
Total court fees, fines and forfeitures	24,034,500	27,152,774	3,118,274	24,558,284

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Revenues (Cont.)				
Fees, licenses and permits				
Fees				
Circuit court probation	1,288,000	1,208,854	(79,146)	1,191,827
Fees for telecommunication	950,000	1,165,935	215,935	1,023,824
County clerk fees	30,000	25,636	(4,364)	23,727
County coroner	39,500	37,281	(2,219)	39,121
County treasurer	1,008,000	1,418,131	410,131	1,350,168
Recorder of deeds	5,230,000	3,951,455	(1,278,545)	4,901,774
Psychological services	315,000	335,017	20,017	279,432
OTB mutual fees	800,000	873,990	73,990	852,666
Bond processing fees	275,000	237,567	(37,433)	263,222
Rental housing support fees	130,000	103,684	(26,316)	114,984
Licenses and permits				
County Clerk licenses	600,000	638,303	38,303	598,765
Liquor licenses	170,000	145,450	(24,550)	145,050
Transfer stamps	5,000,000	4,819,614	(180,386)	5,077,551
Total fees, licenses and permits	15,835,500	14,960,917	(874,583)	15,862,111
Charges for services				
Information Technology	388,600	316,348	(72,252)	390,312
Facilities Management	799,666	583,333	(216,333)	418,090
Personnel	190,177	120,358	(69,819)	(81,510)
Finance	455,196	608,456	153,260	758,009
Other cost reimbursements	11,255	8,398	(2,857)	59,931
Total charges for services	1,844,894	1,636,893	(208,001)	1,544,832
Investment income	1,902,240	2,953,720	1,051,480	1,928,215
Miscellaneous	514,200	877,077	362,877	987,075
Insurance reimbursement and settlements	108,244	136,811	28,567	172,120
Other fund reimbursement	243,913	25,520	(218,393)	323,181
Unclaimed duplicate tax payments	800,000		(800,000)	969,868
Total revenues	\$ 142,731,094	144,139,248	1,408,154	139,386,271

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Revenues				
<u>COUNTY BOARD</u>				
Property taxes	\$ 22,052,000	21,696,810	(355,190)	18,651,464
Retailers occupation tax - County share	4,836,895	5,960,121	1,123,226	6,228,912
County-wide sales tax	39,818,496	37,167,136	(2,651,360)	37,101,518
State income tax - County share	8,325,931	8,967,194	641,263	8,275,876
Personal property replacement taxes	2,600,000	3,231,804	631,804	2,732,654
Interest	1,150,740	1,609,737	458,997	1,022,819
Penalty on delinquent taxes	3,000,000	5,587,951	2,587,951	4,169,317
Fees for telecommunication	950,000	1,165,935	215,935	1,023,824
Unclaimed duplicate tax payments	800,000		(800,000)	969,868
OTB Mutual fees	800,000	873,990	73,990	852,666
DuPage Water Commission proceeds	15,000,000	15,000,000		15,000,000
Other	65,000	331,677	266,677	267,624
Total County Board	99,399,062	101,592,355	2,193,293	96,296,542
<u>CLERK OF THE CIRCUIT COURT</u>				
Court fees	14,626,786	14,993,318	366,532	15,034,402
Bond forfeitures	1,180,007	601,807	(578,200)	203,578
Court system maintenance fees	586,381	497,630	(88,751)	581,929
Security fees	856,826	833,944	(22,882)	853,382
Interest	750,000	1,343,470	593,470	903,341
Other		1,250	1,250	125
Total Clerk of the Circuit Court	18,000,000	18,271,419	271,419	17,576,757
<u>CIRCUIT COURT</u>				
Drug Court fees		377,872	377,872	
Other miscellaneous fees	500	829	329	433
Interpreter reimbursement		7,907	7,907	
State violent offender reimbursement	13,500	11,931	(1,569)	10,660
Total Clerk of the Circuit Court	14,000	398,539	384,539	11,093
<u>PUBLIC DEFENDER</u>				
State salary reimbursement		96,222	96,222	8,019
State capital litigation reimbursement		25,640	25,640	
Other		12	12	
Total Public Defender		121,874	121,874	8,019

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Revenues (Cont.)				
<u>COUNTY SHERIFF</u>				
Fees	1,174,000	1,343,725	169,725	1,170,029
Reimbursements				
Township patrol	340,000	358,482	18,482	319,723
State battle grant funds	145,000	150,831	5,831	107,298
State police training	30,000	14,830	(15,170)	46,708
Glenbard High School duty	66,000	134,817	68,817	
University of Illinois training	50,000	99,217	49,217	66,031
Detail duty	400,000	474,581	74,581	425,421
Federal marshal overtime	25,000	13,182	(11,818)	25,641
Federal Bureau of Investigation overtime		12,522	12,522	
Other	32,000	67,483	35,483	300,970
Total County Sheriff	2,262,000	2,669,670	407,670	2,461,821
<u>COUNTY JAIL</u>				
Work release program fees	155,000	165,619	10,619	147,189
Bond processing fees	275,000	237,567	(37,433)	263,222
S.W.A.P. program fees	120,000	47,227	(72,773)	112,545
Federal reimbursement for prisoner costs				47,804
Arrestees' medical cost reimbursement	100,000	20,000	(80,000)	180,000
Professional services reimbursement				
Inmate act	1,000	21,179	20,179	12,842
Commissary and telephone act	850,000	431,938	(418,062)	654,518
Other	28,000	17,575	(10,425)	38,552
Total County Jail	1,529,000	941,105	(587,895)	1,456,672
<u>STATE'S ATTORNEY</u>				
Fees	327,000	334,055	7,055	361,742
Fines	2,008,000	2,368,797	360,797	1,913,078
Reimbursements				
State salary	133,156	157,609	24,453	125,429
State capital litigation		5,118	5,118	25,448
State battle grant funds	82,500	71,656	(10,844)	84,960
Children's Center	120,000	116,000	(4,000)	116,800
Child Support Enforcement Grant	300,000	235,966	(64,034)	329,816
Other	39,000	62,331	23,331	59,083
Total State's Attorney	3,009,656	3,351,532	341,876	3,016,356

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Revenues (Cont.)				
<u>COUNTY CORONER</u>				
Inquest, autopsies, estates and other fees	39,500	37,281	(2,219)	39,121
<u>CIRCUIT COURT PROBATION</u>				
Fees	1,241,000	1,150,138	(90,862)	1,147,451
Child care fees from parents	47,000	58,716	11,716	44,376
State salary reimbursement	1,791,125	1,379,406	(411,719)	2,381,596
State child care reimbursement	22,000	20,962	(1,038)	22,331
Other	3,500	3,896	396	4,666
Total Circuit Court Probation	3,104,625	2,613,118	(491,507)	3,600,420
<u>COUNTY AUDITOR</u>				
Indirect cost reimbursement	5,681	7,809	2,128	546
Trustee salary reimbursement		11,063	11,063	
Other				1,360
Total County Auditor	5,681	18,872	13,191	1,906
<u>COUNTY CLERK</u>				
Licenses and fees	600,000	638,303	38,303	598,765
Interest	1,500	513	(987)	2,055
Sale of maps, plans and publications	30,000	25,636	(4,364)	23,727
Total County Clerk	631,500	664,452	32,952	624,547
<u>FACILITIES MANAGEMENT</u>				
Rents	16,749	15,085	(1,664)	14,283
Building maintenance service fees	126,350	73,142	(53,208)	179,159
Indirect cost reimbursements	656,567	495,106	(161,461)	224,648
Other		40,434	40,434	2,224
Total Facilities Management	799,666	623,767	(175,899)	420,314

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Revenues (Cont.)				
<u>FINANCE</u>				
Reimbursements				
Indirect costs - grants		305,392	305,392	344,203
Indirect costs - other entities	455,196	303,064	(152,132)	413,806
Other	58,000	135,226	77,226	92,649
Total Finance	513,196	743,682	230,486	850,658
<u>HUMAN SERVICES</u>				
Other		10,499	10,499	20,993
<u>PARA-TRANSIT PROGRAM</u>				
Other	65,000	113,147	48,147	44,948
<u>PERSONNEL</u>				
Indirect cost reimbursements	190,177	120,358	(69,819)	(81,510)
Other		(1,359)	(1,359)	2,426
Total Personnel	190,177	118,999	(71,178)	(79,084)
<u>TAXI PROGRAM</u>				
Other	40,000		(40,000)	52,340
<u>SUPERVISOR OF ASSESSMENTS</u>				
State salary reimbursements	65,000	61,793	(3,207)	38,564
Other	2,200	4,184	1,984	4,221
Total Supervisor of Assessments	67,200	65,977	(1,223)	42,785
<u>COUNTY TREASURER</u>				
Fees				
Inheritance tax	1,000,000	1,409,076	409,076	1,350,168
Other	8,000	9,055	1,055	7,110
Trustee salary reimbursement		620	620	8,484
Other	13,500	10,846	(2,654)	9,587
Total County Treasurer	1,021,500	1,429,597	408,097	1,375,349

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Revenues (Cont.)				
<u>RENTAL HOUSING SUPPORT</u>				
Fees	130,000	103,684	(26,316)	114,984
<u>RECORDER OF DEEDS</u>				
Transfer stamp fees	5,000,000	4,819,614	(180,386)	5,077,551
Recording fees	4,330,000	3,289,254	(1,040,746)	4,053,047
Certified copies and filing fees	900,000	662,201	(237,799)	848,727
Other	150,000	35,168	(114,832)	54,698
Total Recorder of Deeds	10,380,000	8,806,237	(1,573,763)	10,034,023
<u>LIQUOR CONTROL COMMISSION</u>				
Liquor licenses	170,000	145,450	(24,550)	145,050
<u>INFORMATION TECHNOLOGY</u>				
Data processing service fees				
Non-County	314,600	271,250	(43,350)	304,511
County	74,000	45,098	(28,902)	85,801
Total Information Technology	388,600	316,348	(72,252)	390,312
<u>GENERAL FUND INSURANCE</u>				
Settlements and reimbursements	108,244	136,811	28,567	172,120
<u>PSYCHOLOGICAL SERVICES</u>				
Fees				
DUI	95,000	110,583	15,583	83,637
Domestic violence	135,000	143,322	8,322	122,235
Care coping and children	85,000	81,112	(3,888)	73,560
Other				20
Total Psychological Services	315,000	335,017	20,017	279,452
<u>BOARD OF ELECTION</u>				
<u>COMMISSIONERS</u>				
State reimbursement for judges	200,000	158,197	(41,803)	55,175
Other	18,000	43,100	25,100	13,180
Total Board of Election Commissioners	218,000	201,297	(16,703)	68,355

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Revenues (Cont.)				
<u>EMERGENCY SERVICE AND DISASTER AGENCY</u>				
Federal salary reimbursement	180,000	162,968	(17,032)	156,037
Other		1,073	1,073	
Total Emergency Service and Disaster Agency	180,000	164,041	(15,959)	156,037
<u>CREDIT UNION</u>				
Salary reimbursement	133,913	137,834	3,921	135,281
<u>CORPORATE FUND SPECIAL ACCOUNT</u>				
Indirect cost reimbursement	5,574	589	(4,985)	59,385
External auditor services reimbursement	10,000	5,520	(4,480)	7,900
Other		535	535	1,815
Total Corporate Fund Special Account	15,574	6,644	(8,930)	69,100
Total revenues	\$ 142,731,094	144,139,248	1,311,920	139,386,271

DUPAGE COUNTY, ILLINOIS

GENERAL FUND

SCHEDULE OF EXPENDITURES – BUDGET AND ACTUAL – BY FUNCTION

Year Ended November 30, 2007

With comparative actual amounts for the year ended 2006November 30, 2006

(See Following Page)

GENERAL FUND

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	General Government		Health and Public Safety		Public Services	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$ 1,682,246	1,665,356				
Ethics Commission	14,000	8,240				
Clerk of the Circuit Court						
Circuit Court						
Drug Court						
Mental Health Court						
Public Defender						
Jury Commission						
County Sheriff			36,252,798	36,256,883		
Merit Commission	28,778	22,920				
State's Attorney						
County Coroner			1,187,675	1,202,213		
Office of Emergency Management			644,987	610,721		
Circuit Court Probation						
County Auditor	446,947	447,185				
Educational Service Region						
Supervisor of Assessments	1,228,687	1,261,184				
Board of Tax Review	143,784	134,580				
County Clerk	927,578	913,017				
County Treasurer	1,334,989	1,311,801				
Rental Housing Support					75,000	
Recorder of Deeds	1,271,150	1,258,164				
Liquor Control Commission	13,000	11,000				
Human Services					2,606,205	2,293,432
Veterans Assistance Program					316,124	294,571
Outside Agency Support					259,500	259,500
Taxi Program					50,000	54,588
Facilities Management	11,130,635	10,021,027				
Information Technology	4,483,128	3,925,670				
Personnel Department	1,246,977	1,076,160				
Personnel Department - Security	729,173	696,052				
Credit Union	139,057	136,878				
Finance Department	2,939,148	2,671,878				
Corporate Fund - Capital	522,110	369,973				
County Audit	275,000	244,387				
General Fund Insurance	9,222,630	9,209,474				
General Fund Special Accounts	6,063,355	5,869,759				
Psychological Services					831,398	822,421
DUI Evaluation Program						
State's Attorney Children Center						
Board of Election Commissioners	4,143,603	3,878,702				
	<u>\$ 47,985,975</u>	<u>45,133,407</u>	<u>38,085,460</u>	<u>38,069,817</u>	<u>4,138,227</u>	<u>3,724,512</u>

GENERAL FUND

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Judicial		Educational Services		Capital Outlays	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$					
Ethics Commission						
Clerk of the Circuit Court	7,702,660	7,497,510				
Circuit Court	1,900,968	1,867,738				
Drug Court	88,020	81,890				
Mental Health Court	209,034	156,153				
Public Defender	2,424,421	2,391,157				
Jury Commission	647,818	625,263				
County Sheriff						
Merit Commission						
State's Attorney	7,870,810	7,702,863				
County Coroner						
Office of Emergency Management					22,440	22,385
Circuit Court Probation	8,604,656	8,504,913				
County Auditor						
Educational Service Region			631,286	597,387		
Supervisor of Assessments						
Board of Tax Review						
County Clerk						
County Treasurer						
Rental Housing Support						
Recorder of Deeds						
Liquor Control Commission						
Human Services						
Veterans Assistance Program						
Outside Agency Support						
Taxi Program						
Facilities Management						
Information Technology						
Personnel Department						
Personnel Department - Security						
Credit Union						
Finance Department						
Corporate Fund - Capital					3,806,964	2,860,196
County Audit						
General Fund Insurance						
General Fund Special Accounts						
Psychological Services						
DUI Evaluation Program	652,226	644,509				
State's Attorney Children's Center	319,010	325,900				
Board of Election Commissioners						
	\$ 30,419,623	29,797,896	631,286	597,387	3,829,404	2,882,581

GENERAL FUND

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Total		Variance with Budget	2006
	Budget	Actual	Positive (Negative)	Actual
County Board	\$ 1,682,246	1,665,356	16,890	1,704,320
Ethics Commission	14,000	8,240	5,760	3,824
Clerk of the Circuit Court	7,702,660	7,497,510	205,150	8,370,587
Circuit Court	1,900,968	1,867,738	33,230	1,939,723
Drug Court	88,020	81,890	6,130	184,784
Mental Health Court	209,034	156,153	52,881	201,807
Public Defender	2,424,421	2,391,157	33,264	2,319,927
Jury Commission	647,818	625,263	22,555	604,908
County Sheriff	36,252,798	36,256,883	(4,085)	37,607,784
Merit Commission	28,778	22,920	5,858	35,103
State's Attorney	7,870,810	7,702,863	167,947	8,322,917
County Coroner	1,187,675	1,202,213	(14,538)	1,200,857
Office of Emergency Management	667,427	633,106	34,321	702,187
Circuit Court Probation	8,604,656	8,504,913	99,743	8,030,424
County Auditor	446,947	447,185	(238)	435,242
Educational Service Region	631,286	597,387	33,899	637,959
Supervisor of Assessments	1,228,687	1,261,184	(32,497)	962,212
Board of Tax Review	143,784	134,580	9,204	138,321
County Clerk	927,578	913,017	14,561	875,929
County Treasurer	1,334,989	1,311,801	23,188	1,307,945
Rental Housing Support	75,000		75,000	
Recorder of Deeds	1,271,150	1,258,164	12,986	1,214,395
Liquor Control Commission	13,000	11,000	2,000	11,225
Human Services	2,606,205	2,293,432	312,773	2,488,709
Veterans Assistance Program	316,124	294,571	21,553	314,522
Outside Agency Support	259,500	259,500		750,000
Taxi Program	50,000	54,588	(4,588)	57,079
Facilities Management	11,130,635	10,021,027	1,109,608	10,667,866
Information Technology	4,483,128	3,925,670	557,458	4,186,809
Personnel Department	1,246,977	1,076,160	170,817	1,211,486
Personnel Department - Security	729,173	696,052	33,121	722,188
Credit Union	139,057	136,878	2,179	137,338
Finance Department	2,939,148	2,671,878	267,270	2,719,399
Corporate Fund - Capital	4,329,074	3,230,169	1,098,905	2,133,616
County Audit	275,000	244,387	30,613	255,372
General Fund Insurance	9,222,630	9,209,474	13,156	9,091,874
General Fund Special Accounts	6,063,355	5,869,759	193,596	3,723,430
Psychological Services	831,398	822,421	8,977	839,059
DUI Evaluation Program	652,226	644,509	7,717	604,768
State's Attorney Children Center	319,010	325,900	(6,890)	304,028
Board of Election Commissioners	4,143,603	3,878,702	264,901	4,399,321
	<u>\$ 125,089,975</u>	<u>120,205,600</u>	<u>4,884,375</u>	<u>121,419,244</u>

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Expenditures				
<u>COUNTY BOARD</u>				
Current				
Personnel	\$ 1,450,898	1,445,494	5,404	1,447,762
Commodities	3,885	3,351	534	5,370
Contractual	227,463	216,511	10,952	251,188
Total County Board	1,682,246	1,665,356	16,890	1,704,320
<u>ETHICS COMMISSION</u>				
Current				
Personnel	3,000	1,125	1,875	1,375
Contractual	11,000	7,115	3,885	2,449
Total Ethics Commission	14,000	8,240	5,760	3,824
<u>CLERK OF THE CIRCUIT COURT</u>				
Current				
Personnel	7,412,660	7,236,317	176,343	7,750,596
Commodities	101,000	91,637	9,363	122,549
Contractual	189,000	169,556	19,444	497,442
Total Clerk of the Circuit Court	7,702,660	7,497,510	205,150	8,370,587
<u>CIRCUIT COURT</u>				
Current				
Personnel	1,202,431	1,208,906	(6,475)	1,234,105
Commodities	69,500	68,103	1,397	61,771
Contractual	629,037	590,729	38,308	643,847
Total Circuit Court	1,900,968	1,867,738	33,230	1,939,723

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Expenditures (Cont.)				
<u>DRUG COURT</u>				
Current				
Personnel	74,270	74,018	252	69,284
Commodities	1,800	832	968	746
Contractual	11,950	7,040	4,910	114,754
Total Drug Court	88,020	81,890	6,130	184,784
<u>MENTAL HEALTH COURT</u>				
Current				
Personnel	41,545	41,840	(295)	39,552
Contractual	167,489	114,313	53,176	162,255
Total Mental Health Court	209,034	156,153	52,881	201,807
<u>PUBLIC DEFENDER</u>				
Current				
Personnel	2,292,898	2,280,646	12,252	2,234,272
Commodities	29,934	27,953	1,981	34,918
Contractual	101,589	82,558	19,031	50,737
Total Public Defender	2,424,421	2,391,157	33,264	2,319,927
<u>JURY COMMISSION</u>				
Current				
Personnel	183,204	173,636	9,568	184,016
Commodities	57,900	51,822	6,078	49,317
Contractual	406,714	399,805	6,909	371,575
Total Jury Commission	647,818	625,263	22,555	604,908
<u>COUNTY SHERIFF</u>				
Current				
Personnel	32,467,940	32,297,330	170,610	33,283,016
Commodities	1,716,400	1,739,209	(22,809)	1,978,815
Contractual	2,068,458	2,220,344	(151,886)	2,345,953
Total County Sheriff	36,252,798	36,256,883	(4,085)	37,607,784

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Expenditures (Cont.)				
<u>MERIT COMMISSION</u>				
Current				
Personnel	10,803	9,920	883	9,160
Commodities	1,000	101	899	738
Contractual	16,975	12,899	4,076	25,205
Total Merit Commission	28,778	22,920	5,858	35,103
<u>STATE'S ATTORNEY</u>				
Current				
Personnel	7,355,375	7,214,074	141,301	7,818,930
Commodities	130,790	125,233	5,557	162,959
Contractual	384,645	363,556	21,089	341,028
Total State's Attorney	7,870,810	7,702,863	167,947	8,322,917
<u>COUNTY CORONER</u>				
Current				
Personnel	940,639	943,270	(2,631)	973,529
Commodities	23,500	22,911	589	18,453
Contractual	223,536	236,032	(12,496)	208,875
Total County Coroner	1,187,675	1,202,213	(14,538)	1,200,857
<u>OFFICE OF EMERGENCY MANAGEMENT</u>				
Current				
Personnel	447,838	433,884	13,954	424,504
Commodities	52,760	46,369	6,391	92,930
Contractual	144,389	130,468	13,921	184,753
Total Current	644,987	610,721	34,266	702,187
Capital outlays	22,440	22,385	55	
Total Office of Emergency Management	667,427	633,106	34,321	702,187

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
<u>Expenditures (Cont.)</u>				
<u>CIRCUIT COURT PROBATION</u>				
Current				
Personnel	7,218,799	7,215,127	3,672	6,691,631
Commodities	72,100	38,222	33,878	85,006
Contractual	1,313,757	1,251,564	62,193	1,253,787
Total Circuit Court Probation	8,604,656	8,504,913	99,743	8,030,424
<u>COUNTY AUDITOR</u>				
Current				
Personnel	437,137	437,502	(365)	425,775
Commodities	1,452	1,452		1,114
Contractual	8,358	8,231	127	8,353
Total County Auditor	446,947	447,185	(238)	435,242
<u>EDUCATIONAL SERVICE REGION</u>				
Current				
Personnel	598,799	571,828	26,971	610,718
Commodities	4,000	3,603	397	3,902
Contractual	28,487	21,956	6,531	23,339
Total Educational Service Region	631,286	597,387	33,899	637,959
<u>SUPERVISOR OF ASSESSMENTS</u>				
Current				
Personnel	756,370	740,342	16,028	748,163
Commodities	3,500	2,507	993	2,371
Contractual	468,817	518,335	(49,518)	211,678
Total Supervisor of Assessments	1,228,687	1,261,184	(32,497)	962,212
<u>BOARD OF TAX REVIEW</u>				
Current				
Personnel	136,244	129,766	6,478	131,666
Commodities	2,000	2,000		2,041
Contractual	5,540	2,814	2,726	4,614
Total Board of Tax Review	143,784	134,580	9,204	138,321

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
<u>Expenditures (Cont.)</u>				
<u>COUNTY CLERK</u>				
Current				
Personnel	901,228	890,391	10,837	856,345
Commodities	14,500	14,217	283	9,095
Contractual	11,850	8,409	3,441	10,489
Total County Clerk	927,578	913,017	14,561	875,929
<u>COUNTY TREASURER</u>				
Current				
Personnel	1,030,527	1,026,824	3,703	1,051,832
Commodities	20,349	10,011	10,338	8,214
Contractual	284,113	274,966	9,147	247,899
Total County Treasurer	1,334,989	1,311,801	23,188	1,307,945
<u>RENTAL HOUSING SUPPORT</u>				
Current				
Personnel	55,000		55,000	
Commodities	15,000		15,000	
Contractual	5,000		5,000	
Total Rental Housing Support	75,000	-	75,000	-
<u>RECORDER OF DEEDS</u>				
Current				
Personnel	1,140,000	1,124,308	15,692	1,044,578
Commodities	40,250	38,423	1,827	44,500
Contractual	90,900	95,433	(4,533)	125,317
Total Recorder of Deeds	1,271,150	1,258,164	12,986	1,214,395
<u>LIQUOR CONTROL COMMISSION</u>				
Current				
Personnel	11,000	11,000		10,698
Contractual	2,000		2,000	527
Total Liquor Control Commission	13,000	11,000	2,000	11,225

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Expenditures (Cont.)				
<u>HUMAN SERVICES</u>				
Current				
Personnel	1,138,203	922,559	215,644	932,042
Commodities	7,117	4,572	2,545	5,813
Contractual	1,460,885	1,366,301	94,584	1,550,854
Total Human Services	2,606,205	2,293,432	312,773	2,488,709
<u>VETERANS ASSISTANCE COMMISSION PROGRAM</u>				
Current				
Personnel	92,117	90,736	1,381	73,276
Commodities	1,418	1,417	1	2,119
Contractual	222,589	202,418	20,171	239,127
Total Veterans Assistance Commission Program	316,124	294,571	21,553	314,522
<u>OUTSIDE AGENCY SUPPORT</u>				
Current				
Contractual	259,500	259,500		750,000
<u>TAXI PROGRAM</u>				
Current				
Contractual	50,000	54,588	(4,588)	57,079
<u>FACILITIES MANAGEMENT</u>				
Current				
Personnel	4,012,539	3,741,214	271,325	4,299,943
Commodities	873,111	721,128	151,983	820,939
Contractual	6,244,985	5,558,685	686,300	5,546,984
Total Facilities Management	11,130,635	10,021,027	1,109,608	10,667,866
<u>INFORMATION TECHNOLOGY</u>				
Current				
Personnel	2,351,796	2,331,788	20,008	2,440,552
Commodities	54,314	39,556	14,758	46,718
Contractual	2,077,018	1,554,326	522,692	1,699,539
Total Information Technology	4,483,128	3,925,670	557,458	4,186,809

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Expenditures (Cont.)				
<u>PERSONNEL DEPARTMENT</u>				
Current				
Personnel	995,420	905,063	90,357	1,010,796
Commodities	21,143	5,285	15,858	36,141
Contractual	230,414	165,812	64,602	164,549
Total Personnel Department	1,246,977	1,076,160	170,817	1,211,486
<u>PERSONNEL DEPARTMENT - SECURITY</u>				
Current				
Personnel	659,250	647,033	12,217	648,246
Commodities	14,400	13,944	456	19,403
Contractual	55,523	35,075	20,448	54,539
Total Personnel Department - Security	729,173	696,052	33,121	722,188
<u>CREDIT UNION</u>				
Current				
Personnel	139,057	136,878	2,179	137,338
<u>FINANCE DEPARTMENT</u>				
Current				
Personnel	1,826,540	1,779,838	46,702	1,779,263
Commodities	300,400	255,124	45,276	258,836
Contractual	812,208	636,916	175,292	681,300
Total Finance Department	2,939,148	2,671,878	267,270	2,719,399
<u>CORPORATE FUND - CAPITAL</u>				
Current				
Commodities	522,110	369,973	152,137	498,875
Capital outlays	3,806,964	2,860,196	946,768	1,634,741
Total Corporate Fund - Capital	4,329,074	3,230,169	1,098,905	2,133,616
<u>COUNTY AUDIT</u>				
Current				
Contractual	275,000	244,387	30,613	255,372

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Expenditures (Cont.)				
<u>GENERAL FUND INSURANCE</u>				
Current				
Personnel	8,872,630	8,864,510	8,120	8,765,544
Contractual	350,000	344,964	5,036	326,330
Total General Fund Insurance	9,222,630	9,209,474	13,156	9,091,874
<u>GENERAL FUND SPECIAL ACCOUNTS</u>				
Current				
Personnel	4,051,500	3,962,176	89,324	1,765,916
Commodities	710,418	768,601	(58,183)	613,714
Contractual	1,301,437	1,138,982	162,455	1,343,800
Total General Fund Special Accounts	6,063,355	5,869,759	193,596	3,723,430
<u>PSYCHOLOGICAL SERVICES</u>				
Current				
Personnel	757,945	755,824	2,121	756,308
Commodities	5,812	5,248	564	5,174
Contractual	67,641	61,349	6,292	77,577
Total Psychological Services	831,398	822,421	8,977	839,059
<u>DUI EVALUATION PROGRAM</u>				
Current				
Personnel	559,524	558,305	1,219	536,700
Commodities	55,952	49,958	5,994	33,027
Contractual	36,750	36,246	504	35,041
Total DUI Evaluation Program	652,226	644,509	7,717	604,768

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

GENERAL FUND

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
Expenditures (Cont.)				
<u>STATE'S ATTORNEY CHILDREN'S CENTER</u>				
S' Current				
Personnel	281,831	292,666	(10,835)	256,698
Commodities	6,700	5,220	1,480	3,258
Contractual	30,479	28,014	2,465	44,072
Total State's Attorney Children's Center	319,010	325,900	(6,890)	304,028
 <u>BOARD OF ELECTION</u>				
<u>COMMISSIONERS</u>				
Current				
Personnel	1,256,979	1,228,986	27,993	1,492,283
Commodities	75,845	75,835	10	907,258
Contractual	2,810,779	2,573,881	236,898	1,984,407
Total current	4,143,603	3,878,702	264,901	4,383,948
Capital outlays				15,373
Total Board of Election Commissioners	4,143,603	3,878,702	264,901	4,399,321
Total expenditures	\$ 125,089,975	120,205,600	4,884,375	121,419,244

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.

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

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 - This fund is used to account for revenues restricted for the payment of the Health Department's share of the contribution to the Illinois Municipal Retirement Fund.

Health Department FICA Fund - This fund is used to account for revenues restricted for the payment of the Health Department's share of the contribution to FICA.

Health Department Contingency Fund - This fund is used to account for revenues restricted for the payment of costs associated with the Health Department that were not anticipated during the annual budgeting process.

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.

Historical Museum - This fund is used to account for the operations of the County's Historical Museum, which teaches, collects and preserves the history of DuPage County.

U. S. Department of Transportation - This fund is used to account for federal grant monies received through the U. S. 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.

Circuit Clerk Operations and Administration - This fund is used to account for a portion of the court supervision fee to be used specifically for Circuit Clerk Office operations.

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.

Emergency Deployment Reimbursement - This fund is used to account for expenditures related to deployment of emergency management personnel for various events requiring the DuPage County Office of Homeland Security and Emergency Management's services. These expenditures will be reimbursed by various revenue sources which may include, but are not limited to, State, federal and local funding.

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.

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.

Sheriff's Police Vehicle - This fund is used to account for court supervision fees received for a court supervision disposition on a violation. These funds are used for acquisition or maintenance of police vehicles.

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

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

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 the State for programs for the prevention of juvenile delinquency, multi-jurisdictional drug prosecution, supporting the County's Children's Center and supporting child victims of crime programs.

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 purpose 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.

College of DuPage Health Education Center - The fund is used to account for funds necessary to complete the first phase of the project to establish the College of DuPage Health Education Center in the DuPage Convalescent Center.

Illinois Medical Emergency Response Team - This fund is used to account for Illinois Department of Public Health grant funds used to assist with dispatching emergency medical vehicles.

COM ED Rate Relief Program - This fund is used to account for monies received from Commonwealth Edison to provide Low Income Homeowners Energy Assistance Program (LIHEAP) assistance to eligible customers.

Election Administration Improvement Grant - This fund is used to account for the receipt and disbursement of funds related to improving polling place accessibility and the training of citizens, poll workers and volunteers.

State Board of Elections Help America Vote Act - This fund is used to account for grant funds from the State to make polling places accessible to individuals with disabilities.

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 used at the discretion of the County Recorder to defray costs of implementing or maintaining the County's Geographic Information System.

GIS Data Processing - This fund is used to account for the partial proceeds of a fee to be used for the purchase of equipment and 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 property owners to provide 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 site for court ordered visitations and for parents to exchange children.

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.

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 stormwater 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.

HUD Convalescent Center Kitchen Renovation Grant – This fund is used to account for the receipt and expenditure of federal funds awarded by the Department of Housing and Urban Development for renovating the kitchen of the Convalescent Center.

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.

Clean Air Counts – This fund is used to account for receipt and expenditure of funds from the Grand Victoria Foundation for a grant to encourage organizations and households to adopt energy conservation measures to improve air quality.

Naperville Weatherization Grant – This fund is used to account for the receipt and expenditure of funds received for a Housing and Urban Development grant awarded to the City of Naperville for which the County is acting as a subgrantee to weatherize owner occupied single-family homes.

Veterans' Hall Improvement Grant – This fund is used to account for receipt and expenditure of funds received from the Illinois Department of Veteran's Affairs to provide facility improvement to VFW Posts and American Legion Halls in DuPage County.

Models Change Initiative Grant – This fund is used to account for receipt and expenditure of funds received from the MacArthur Foundation through the Child Welfare League of America, Inc. for community based alternatives to detention and secure confinement.

Convalescent Foundation Grant – This fund is used to account for staffing coverage for a period of 12 months to allow for the quality of life programming for the residents of the Convalescent Center.

DUPAGE COUNTY, ILLINOIS

D-1

COMBINED SCHEDULE OF BALANCE SHEETS

SPECIAL REVENUE FUNDS

November 30, 2007

With comparative totals at November 30, 2006

ASSETS	2007	2006
Cash		
Petty cash	\$ 4,359	
Demand deposits	2,458,144	1,988,392
Certificates of deposit	119,902,817	132,976,223
Investments	103,732	
Receivables		
Taxes	37,526,622	37,415,740
Interest	33,985	105,222
Accounts	555,717	407,191
Other	110,707	
Due from Federal, State and other governmental units	16,508,822	16,763,756
Due from other funds	3,271,273	2,927,733
Inventory	234,596	262,690
Other assets	23,020	24,590
Total assets	\$ 180,733,794	192,871,537
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 19,739,119	11,992,722
Accrued payroll	2,131,267	2,054,336
Accrued compensated absences - current	663,381	652,943
Due to Federal, State and other governmental units	1,528,003	1,898,502
Due to other funds	2,590,196	2,761,747
Advances payable to other funds		
Unearned revenue	41,732,125	40,887,810
Retainage payable	2,120,769	843,897
Other liabilities	2,033,631	1,940,013
Total liabilities	72,538,491	63,031,970
Fund balances		
Reserved for encumbrances/other purposes	23,005,623	40,943,041
Unreserved and undesignated	85,189,680	88,896,526
Total fund balances	108,195,303	129,839,567
	\$ 180,733,794	192,871,537

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

Year Ended November 30, 2007

With comparative totals for the year ended November 30, 2006

	2007	2006
Revenues		
Taxes	\$ 57,711,150	57,845,951
Intergovernmental	46,880,068	50,937,818
Fines and forfeitures	86,305	64,524
Fees, licenses and permits	18,863,367	16,921,764
Charges for services	16,089,283	19,479,805
Investment income	6,536,182	6,236,637
Miscellaneous	10,530,026	18,020,901
Liability insurance reimbursements	7,421	495,601
Insurance settlements	187,250	25,285
Total revenues	<u>156,891,052</u>	<u>170,028,286</u>
Expenditures		
Current		
General government	23,709,216	25,987,819
Health and public safety	47,765,629	49,025,734
Highways, streets and bridges	22,000,085	20,149,344
Public services	29,597,521	33,205,218
Judicial	9,298,854	8,776,421
Conservation and recreation	479,026	631,352
Public works	4,243,804	10,658,803
Total current	<u>137,094,135</u>	<u>148,434,691</u>
Capital outlays	<u>47,799,563</u>	<u>34,528,040</u>
Total expenditures	<u>184,893,698</u>	<u>182,962,731</u>
Excess (deficiency) of revenues over expenditures	<u>(28,002,646)</u>	<u>(12,934,445)</u>
Other financing sources (uses)		
Transfers in	12,990,018	14,979,911
Transfers (out)	<u>(6,631,636)</u>	<u>(6,712,408)</u>
Total other financing sources (uses)	<u>6,358,382</u>	<u>8,267,503</u>
Net change in fund balances	<u>(21,644,264)</u>	<u>(4,666,942)</u>
Fund balances		
December 1	<u>129,839,567</u>	<u>134,506,509</u>
November 30	<u>\$ 108,195,303</u>	<u>129,839,567</u>

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
STORMWATER DRAINAGE				
Revenues				
Taxes	\$ 8,650,000	8,482,656	(167,344)	8,525,971
Intergovernmental				
Federal	5,128,918		(5,128,918)	444,962
Fees, licenses and permits	489,860	560,393	70,533	595,893
Investment income	200,000	360,664	160,664	349,453
Miscellaneous				
Other	52,000	164,229	112,229	21,911
Total revenues	14,520,778	9,567,942	(4,952,836)	9,938,190
Expenditures				
Current				
Public works				
Personnel	2,144,678	1,486,081	658,597	2,025,639
Commodities	73,350	36,851	36,499	41,740
Contractual	3,582,217	2,557,396	1,024,821	1,899,138
Total current	5,800,245	4,080,328	1,719,917	3,966,517
Capital outlays	9,181,680	1,816,236	7,365,444	149,059
Total expenditures	14,981,925	5,896,564	9,085,361	4,115,576
Excess (deficiency) of revenues over expenditures	(461,147)	3,671,378	4,132,525	5,822,614
Other financing uses				
Transfers out				
Debt Service				
1993 Refinancing Stormwater Project Bonds	(1,814,000)	(1,814,000)		(1,510,000)
2001 Stormwater Bond Debt Service	(670,000)	(670,000)		(2,000,000)
2002 Refinancing Stormwater Project Bonds	(3,290,000)	(3,290,000)		(3,200,000)
2006 Refunding Stormwater Bonds	(925,681)	(857,636)	68,045	
Total other financing uses	(6,699,681)	(6,631,636)	68,045	(6,710,000)
Net change in fund balance	(7,160,828)	(2,960,258)	4,200,570	(887,386)
Fund balance				
December 1	9,876,221	9,876,221		10,763,607
November 30	\$ 2,715,393	6,915,963	4,200,570	9,876,221

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ILLINOIS MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 5,100,000	5,143,207	43,207	5,183,542
Intergovernmental				
State		471,944	471,944	410,182
Investment income		52,189	52,189	36,774
Total revenues	5,100,000	5,667,340	567,340	5,630,498
Expenditures				
Current				
General government				
Personnel	13,633,421	11,147,877	2,485,544	13,135,118
Excess (deficiency) of revenues over expenditures	(8,533,421)	(5,480,537)	3,052,884	(7,504,620)
Other financing sources				
Transfers in				
General Fund	6,000,000	5,973,758	(26,242)	7,100,000
Net change in fund balance	(2,533,421)	493,221	3,026,642	(404,620)
Fund balance				
December 1	466,939	466,939		871,559
November 30	\$ (2,066,482)	960,160	3,026,642	466,939

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
SOCIAL SECURITY				
Revenues				
Taxes	\$ 3,500,000	3,527,378	27,378	3,515,443
Investment income		40,811	40,811	159,194
Miscellaneous		296,208	296,208	
Total revenues	3,500,000	3,864,397	364,397	3,674,637
Expenditures				
Current				
General government				
Personnel	8,077,756	6,481,899	1,595,857	7,499,992
Excess (deficiency) of revenues over expenditures	(4,577,756)	(2,617,502)	1,960,254	(3,825,355)
Other financing sources				
Transfers in	3,200,000	1,680,000	(1,520,000)	
Net change in fund balance	(1,377,756)	(937,502)	440,254	(3,825,355)
Fund balance				
December 1	2,129,414	2,129,414		5,954,769
November 30	\$ 751,658	1,191,912	440,254	2,129,414

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ENVIRONMENTAL RELATED PUBLIC WORKS PROJECT				
Revenues				
Investment income	\$ 60,000	155,723	95,723	130,191
Expenditures				
Current				
Public Works				
Contractual	100,000		100,000	
Capital outlays	2,658,733	89,383	2,569,350	319,735
Total expenditures	2,758,733	89,383	2,669,350	319,735
Net change in fund balance	(2,698,733)	66,340	2,765,073	(189,544)
Fund balance				
December 1	2,844,139	2,844,139		3,033,683
November 30	\$ 145,406	2,910,479	2,765,073	2,844,139

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
YOUTH HOME				
Revenues				
Taxes	\$ 1,900,000	1,914,001	14,001	1,913,911
Intergovernmental				
State	1,841,126	1,331,860	(509,266)	2,356,713
Investment income		26,458	26,458	30,654
Miscellaneous				
Parent reimbursement	15,000	13,235	(1,765)	14,774
Other	3,700	5,707	2,007	3,160
Total revenues	3,759,826	3,291,261	(468,565)	4,319,212
Expenditures				
Current				
Judicial				
Personnel	2,900,302	2,874,018	26,284	3,851,577
Commodities	288,795	255,242	33,553	258,986
Contractual	519,929	441,367	78,562	477,026
Total expenditures	3,709,026	3,570,627	138,399	4,587,589
Net change in fund balance	50,800	(279,366)	(330,166)	(268,377)
Fund balance				
December 1	511,685	511,685		780,062
November 30	\$ 562,485	232,319	(330,166)	511,685

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ENVIRONMENTAL EDUCATION ISSUES				
Revenues				
Investment income	\$	397	397	487
Expenditures				
Current				
General Government				
Contractual	11,400	11,400		
Net change in fund balance	(11,400)	(11,003)	397	487
Fund balance				
December 1	11,486	11,486		10,999
November 30	\$ 86	483	397	11,486

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
HIGHWAY MOTOR FUEL TAX				
Revenues				
Taxes	\$ 1,750,000	1,787,792	37,792	1,784,847
Investment income	800,000	1,138,975	338,975	1,146,278
Miscellaneous				
Construction reimbursement	1,200,000	2,496,124	1,296,124	3,993,655
Total revenues	3,750,000	5,422,891	1,635,099	6,924,780
Expenditures				
Current				
Highway, streets and bridges				
Personnel				
Contractual	4,616,000	3,544,373	1,071,627	3,617,854
Total current	4,616,000	3,544,373	1,071,627	3,617,854
Capital outlays	27,019,449	19,874,825	7,144,624	9,056,794
Total expenditures	31,635,449	23,419,198	8,216,251	12,674,648
Excess (deficiency) of revenues over expenditures	(27,885,449)	(17,996,307)	9,851,350	(5,749,868)
Other financing sources				
Transfers in				
2005 Motor Fuel Tax Debt Service	4,500,000	3,696,260	(803,740)	3,905,223
Net change in fund balance	(23,385,449)	(14,300,047)	9,047,610	(1,844,645)
Fund balance				
December 1	23,129,637	23,129,637		24,974,282
November 30	\$ (255,812)	8,829,590	9,047,610	23,129,637

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ECONOMIC DEVELOPMENT AND PLANNING				
Revenues				
Intergovernmental				
State	\$ 225,000	204,454	(20,546)	289,403
Fines and forfeitures	68,735	47,958	(20,777)	64,524
Fees, licenses and permits	2,233,733	1,880,152	(353,581)	2,095,199
Charges for services	5,159	1,175	(3,984)	3,501
Investment income	45,909	41,966	(3,943)	49,464
Miscellaneous	614,031	61,936	(552,095)	102,944
Total revenues	3,192,567	2,237,641	(954,926)	2,605,035
Expenditures				
Current				
Public Services				
Personnel	2,101,975	1,450,873	651,102	1,308,818
Commodities	65,250	72,050	(6,800)	59,970
Contractual	1,446,805	1,175,466	271,339	1,324,579
Total current	3,614,030	2,698,389	915,641	2,693,367
Capital outlays				10,411
Total expenditures	3,614,030	2,698,389	915,641	2,703,778
Net change in fund balance	(421,463)	(460,748)	(39,285)	(98,743)
Fund balance				
December 1	348,979	348,979		447,722
November 30	\$ (72,484)	(111,769)	(39,285)	348,979

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
HEALTH DEPARTMENT				
Revenues				
Taxes	\$ 13,086,340	13,031,730	(54,610)	12,311,450
Intergovernmental	12,546,539	11,984,049	(562,490)	9,674,357
Charges for services	15,219,205	14,630,745	(588,460)	17,322,664
Liability insurance reimbursements	650,000	7,421	(642,579)	495,601
Investment income	522,500	872,470	349,970	779,975
Miscellaneous	137,400	102,497	(34,903)	71,909
Total revenues	42,161,984	40,628,912	(1,533,072)	40,655,956
Expenditures				
Current				
Health and public safety				
Personnel	33,202,265	32,002,096	1,200,169	33,282,987
Commodities	2,612,641	2,171,892	440,749	2,746,025
Contractual	7,208,531	6,595,192	613,339	5,644,331
Total current	43,023,437	40,769,180	2,254,257	41,673,343
Capital outlays	1,167,938	1,155,359	12,579	837,440
Total expenditures	44,191,375	41,924,539	2,266,836	42,510,783
Excess (deficiency) of revenues over expenditures	(2,029,391)	(1,295,627)	733,764	(1,854,827)
Other financing sources (uses)				
Transfers in				
General Fund	1,500,000	1,500,000		3,500,000
Transfers out				
Health Department IMRF				
Health Department Contingency				
Anticipated grant sources	1,667,073		(1,667,073)	
Anticipated grant uses	(1,667,073)		1,667,073	
Total other financing sources (uses)	1,500,000	1,500,000	-	3,500,000
Net change in fund balance	(529,391)	204,373	733,764	1,645,173
Fund balance				
December 1	17,640,629	17,640,629		15,995,456
November 30	\$ 17,111,238	17,845,002	733,764	17,640,629

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
HEALTH DEPARTMENT - ILLINOIS				
MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 2,537,412	2,637,138	99,726	3,194,403
Investment income	35,000	105,730	70,730	76,887
Total revenues	2,572,412	2,742,868	170,456	3,271,290
Expenditures				
Current				
Health and public safety				
Personnel	2,572,412	2,430,471	141,941	2,796,318
Net change in fund balance	-	312,397	312,397	474,972
Fund balance				
December 1	2,205,383	2,205,383		1,730,411
November 30	\$ 2,205,383	2,517,780	312,397	2,205,383

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
HEALTH DEPARTMENT - FICA				
Revenues				
Taxes	\$ 2,276,248	2,292,359	16,111	2,537,353
Investment income	50,000	93,483	43,483	69,929
Total revenues	2,326,248	2,385,842	59,594	2,607,282
Expenditures				
Current				
Health and public safety				
Personnel	2,326,248	2,146,175	180,073	2,199,847
Net change in fund balance	-	239,667	239,667	407,435
Fund balance				
December 1	1,972,203	1,972,203		1,564,768
November 30	\$ 1,972,203	2,211,870	239,667	1,972,203

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
HEALTH DEPARTMENT - CONTINGENCY				
Revenues				
Investment income	\$	27,584	27,584	24,223
Fund balance				505,100
December 1	529,323	529,323		
November 30	\$ 529,323	556,907	27,584	529,323

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ANIMAL CONTROL ACT				
Revenues				
Fees, licenses and permits	\$ 1,639,719	1,544,757	(94,962)	1,534,630
Charges for services	181,586	97,270	(84,316)	100,526
Investment income		35,554	35,554	32,556
Miscellaneous	78,451	35,590	(42,861)	28,694
Total revenues	1,899,756	1,713,171	(186,585)	1,696,406
Expenditures				
Current				
General government				
Personnel	1,211,956	1,044,159	167,797	928,775
Commodities	154,000	127,495	26,505	176,794
Contractual	463,300	298,207	165,093	343,737
Total current	1,829,256	1,469,861	359,395	1,449,306
Capital outlays	70,500		70,500	
Total expenditures	1,899,756	1,469,861	429,895	1,449,306
Net change in fund balance		243,310	243,310	247,100
Fund balance				
December 1	680,127	680,127		433,027
November 30	\$ 680,127	923,437	243,310	680,127

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
LAW LIBRARY				
Revenues				
Fees, licenses and permits	\$ 390,000	469,058	79,058	399,112
Charges for services	12,000	12,582	582	13,353
Investment income	12,000	27,258	15,258	18,105
Miscellaneous	650	98	(552)	277
Total revenues	414,650	508,996	94,346	430,847
Expenditures				
Current				
Judicial				
Personnel	204,439	148,316	56,123	173,931
Commodities	161,700	150,795	10,905	125,704
Contractual	19,150	6,099	13,051	7,279
Total current	385,289	305,210	80,079	306,914
Capital outlays	5,000		5,000	
Total expenditures	390,289	305,210	85,079	306,914
Net change in fund balance	24,361	203,786	179,425	123,933
Fund balance				
December 1	463,566	463,566		339,633
November 30	\$ 487,927	667,352	179,425	463,566

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
PROBATION SERVICES				
Revenues				
Fees, licenses and permits	\$ 700,500	693,839	(6,661)	673,832
Investment income		83,074	83,074	54,606
Miscellaneous	200,000	235,820	35,820	25,001
Total revenues	900,500	1,012,733	112,233	753,439
Expenditures				
Current				
Judicial				
Commodities	56,000	45,792	10,208	40,595
Contractual	1,753,325	598,534	1,154,791	410,418
Total current	1,809,325	644,326	1,164,999	451,013
Capital outlays				17,988
Total expenditures	1,809,325	644,326	1,164,999	469,001
Excess (deficiency) of revenues over expenditures	(908,825)	368,407	1,277,232	284,438
Other financing sources				
Transfers in				
General Fund				189,739
Net change in fund balance	(908,825)	368,407	1,277,232	474,177
Fund balance				
December 1	1,725,919	1,725,919		1,251,742
November 30	\$ 817,094	2,094,326	1,277,232	1,725,919

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
TAX SALE AUTOMATION				
Revenues				
Fees, licenses and permits	\$ 98,000	128,137	30,137	120,212
Investment income	16,000	19,585	3,585	11,865
Miscellaneous		50,303	50,303	
Total revenues	114,000	198,025	84,025	132,077
Expenditures				
Current				
General government				
Personnel	61,000	39,984	21,016	
Commodities	20,450	10,183	10,267	5,151
Contractual	20,875	20,148	727	4,187
Total expenditures	102,325	70,315	32,010	9,338
Net change in fund balance	11,675	127,710	116,035	122,739
Fund balance				
December 1	270,021	270,021		147,282
November 30	\$ 281,696	397,731	116,035	270,021

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
RECORDER DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 825,000	695,051	(129,949)	767,610
Investment income	20,000	31,731	11,731	30,272
Total revenues	845,000	726,782	(118,218)	797,882
Expenditures				
Current				
General government				
Personnel	385,229	340,693	44,536	345,464
Commodities	120,000	79,952	40,048	54,175
Contractual	432,500	339,565	92,935	370,576
Total current	937,729	760,210	177,519	770,215
Capital outlays	80,000	8,415	71,585	
Total expenditures	1,017,729	768,625	249,104	770,215
Net change in fund balance	(172,729)	(41,843)	130,886	27,667
Fund balance				
December 1	610,305	610,305		582,638
November 30	\$ 437,576	568,462	130,886	610,305

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
COURT AUTOMATION				
Revenues				
Fees, licenses and permits	\$ 2,600,000	2,628,251	28,251	1,593,253
Investment income	10,000	43,094	33,094	34,294
Total revenues	2,610,000	2,671,345	61,345	1,627,547
Expenditures				
Current				
Judicial				
Commodities	200,000	212,370	(12,370)	232,847
Contractual	1,985,000	1,947,511	37,489	1,438,861
Total current	2,185,000	2,159,881	25,119	1,671,708
Capital outlays	415,000	28,700	386,300	409,910
Total expenditures	2,600,000	2,188,581	411,419	2,081,618
Net change in fund balance	10,000	482,764	472,764	(454,071)
Fund balance				
December 1	379,289	379,289		833,360
November 30	\$ 389,289	862,053	472,764	379,289

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
HIGHWAY IMPACT FEES				
Revenues				
Fees, licenses and permits	\$ 1,500,000	1,428,551	(71,449)	1,797,555
Investment income	250,000	420,004	170,004	376,559
Total revenues	1,750,000	1,848,555	98,555	2,174,114
Expenditures				
Current				
Highway, streets and bridges				
Contractual	115,000	50,899	64,101	58,846
Capital outlays	9,963,311	1,135,274	8,828,037	963,000
Total expenditures	10,078,311	1,186,173	8,892,138	1,021,846
Net change in fund balance	(8,328,311)	662,382	8,990,693	1,152,268
Fund balance				
December 1	8,230,866	8,230,866		7,078,598
November 30	\$ (97,445)	8,893,248	8,990,693	8,230,866

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
LOCAL GASOLINE TAX				
Revenues				
Taxes	\$ 19,500,000	20,682,681	1,182,681	20,663,878
Investment income	1,200,000	1,814,441	614,441	1,814,137
Fees, licenses and permits	299,000	328,059	29,059	293,142
Charges for services	638,000	1,347,511	709,511	2,023,004
Insurance settlements	30,000	187,250	157,250	25,285
Miscellaneous				
Construction reimbursement/miscellaneous	2,605,000	5,424,185	2,819,185	1,049,072
Total revenues	24,272,000	29,784,127	5,512,127	25,868,518
Expenditures				
Current				
Highway, streets and bridges				
Personnel	8,787,234	8,369,823	417,411	8,765,525
Commodities	4,122,951	3,156,962	965,989	2,577,282
Contractual	11,395,129	6,878,028	4,517,101	5,129,837
Total current	24,305,314	18,404,813	5,900,501	16,472,644
Capital outlays	38,318,679	19,681,415	18,637,264	17,793,640
Total expenditures	62,623,993	38,086,228	24,537,765	34,266,284
Excess (deficiency) of revenues over expenditures	(38,351,993)	(8,302,101)	30,049,892	(8,397,766)
Other financing sources				
Transfer in				
2001 Motor Fuel Tax Debt Service				2,541
Net change in fund balance	(38,351,993)	(8,302,101)	30,049,892	(8,395,225)
Fund balance				
December 1	36,981,964	36,981,964		45,377,189
November 30	\$ (1,370,029)	28,679,863	30,049,892	36,981,964

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
VIOLENT CRIME VICTIMS				
Revenues				
Intergovernmental				
State	\$ 82,400	52,411	(29,989)	53,064
Expenditures				
Current				
Judicial				
Personnel	82,400	52,411	29,989	53,064
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
COURT DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 2,600,000	2,596,169	(3,831)	1,252,826
Investment income	10,000	60,325	50,325	18,126
Total revenues	2,610,000	2,656,494	46,494	1,270,952
Expenditures				
Current				
Judicial				
Commodities	350,000	234,364	115,636	64,511
Contractual	1,385,000	1,176,021	208,979	838,621
Total current	1,735,000	1,410,385	324,615	903,132
Capital outlays	1,265,000	1,069,393	195,607	57,530
Total expenditures	3,000,000	2,479,778	520,222	960,662
Net change in fund balance	(390,000)	176,716	566,716	310,290
Fund balance				
December 1	729,654	729,654		419,364
November 30	\$ 339,654	906,370	566,716	729,654

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
WELFARE FRAUD FORFEITURE				
Revenues				
Investment income	\$ 1,000	3,295	2,295	2,937
Expenditures				
Current				
Public services				
Contractual	67,000		67,000	
Net change in fund balance	(66,000)	3,295	69,295	2,937
Fund balance				
December 1	66,204	66,204		63,267
November 30	\$ 204	69,499	69,295	66,204

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
CRIME LABORATORY				
Revenues				
Fees, licenses and permits	\$ 65,000	70,551	5,551	62,306
Investment income	1,000	1,942	942	2,247
Total revenues	66,000	72,493	6,493	64,553
Expenditures				
Current				
Health and public safety				
Commodities	40,000	34,340	5,660	19,786
Contractual	36,000	32,373	3,627	23,289
Total current	76,000	66,713	9,287	43,075
Capital outlays	25,000		25,000	5,745
Total expenditures	101,000	66,713	34,287	48,820
Net change in fund balance	(35,000)	5,780	40,780	15,733
Fund balance				
December 1	50,216	50,216		34,483
November 30	\$ 15,216	55,996	40,780	50,216

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
COUNTY CLERK DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 38,000	40,826	2,826	38,427
Investment income	3,000	6,973	3,973	5,980
Total revenues	41,000	47,799	6,799	44,407
Expenditures				
Current				
General government				
Personnel	20,000	8,519	11,481	10,574
Commodities	15,000		15,000	7,810
Contractual	35,000	22,467	12,533	16,460
Total current	70,000	30,986	39,014	34,844
Capital outlays	50,000	40,257	9,743	
Total expenditures	120,000	71,243	48,757	34,844
Net change in fund balance	(79,000)	(23,444)	55,556	9,563
Fund balance				
December 1	137,591	137,591		128,028
November 30	\$ 58,591	114,147	55,556	137,591

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ARRESTEE'S MEDICAL COST				
Revenues				
Fees, licenses and permits	\$ 100,000	92,933	(7,067)	120,420
Investment income		11,556	11,556	5,482
Total revenues	100,000	104,489	4,489	125,902
Expenditures				
Current				
Health and public safety				
Contractual	200,000	20,000	180,000	180,000
Net change in fund balance	(100,000)	84,489	184,489	(54,098)
Fund balance				
December 1	1,971	1,971		56,069
November 30	\$ (98,029)	86,460	184,489	1,971

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
HOUSING AUTHORITY - FAMILY SELF-SUFFICIENCY				
Revenues				
Intergovernmental				
Federal	\$ 136,235	51,382	(84,853)	64,388
Investment income		4,280	4,280	4,064
Total revenues	136,235	55,662	(80,573)	68,452
Expenditures				
Current				
Public services				
Personnel	68,159	63,560	4,599	71,838
Commodities	7,997		7,997	
Contractual	60,079	1,200	58,879	
Total expenditures	136,235	64,760	71,475	71,838
Net change in fund balance		(9,098)	(9,098)	(3,386)
Fund balance				
December 1	83,474	83,474		86,860
November 30	\$ 83,474	74,376	(9,098)	83,474

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
HISTORICAL MUSEUM				
Revenues				
Fees, licenses and permits	\$ 20,000	11,484	(8,516)	13,258
Investment income	1,300	1,029	(271)	2,163
Miscellaneous	31,700	583	(31,117)	679
Total revenues	53,000	13,096	(39,904)	16,100
Expenditures				
Current				
Public services				
Personnel	190,784	106,020	84,764	156,007
Commodities	8,780	3,838	4,942	5,007
Contractual	138,294	59,403	78,891	109,148
Total current	337,858	169,261	168,597	270,162
Capital outlay				14,604
Total expenditures	337,858	169,261	168,597	284,766
Excess (deficiency) of revenues over expenditures	(284,858)	(156,165)	128,693	(268,666)
Other financing sources				
Transfers in				
General Fund	140,000	140,000		280,000
Net change in fund balance	(144,858)	(16,165)	128,693	11,334
Fund balance				
December 1	12,793	12,793		1,459
November 30	\$ (132,065)	(3,372)	128,693	12,793

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
U.S. DEPARTMENT OF TRANSPORTATION				
Revenues				
Intergovernmental				
Federal	\$ 1,121,398	749,926	(371,472)	517,136
Expenditures				
Current				
Health and public safety				
Personnel	32,546	9,629	22,917	10,920
Contractual	1,088,852	740,297	348,555	506,216
Total expenditures	1,121,398	749,926	371,472	517,136
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
U.S. DEPARTMENT OF JUSTICE				
Revenues				
Intergovernmental				
Federal	\$ 1,485,105	977,442	(507,663)	805,866
Miscellaneous				600
Total revenues	1,485,105	977,442	(507,663)	806,466
Expenditures				
Current				
Health and public safety				
Personnel	494,177	376,816	117,361	362,751
Commodities	74,355	35,798	38,557	295,256
Contractual	148,421	145,701	2,720	165,096
Total current	716,953	558,315	158,638	823,103
Capital outlays	86,748	51,191	35,557	30,134
Total expenditures	803,701	609,506	194,195	853,237
Net change in fund balance	681,404	367,936	(313,468)	(46,771)
Fund balance				
December 1	253,175	253,175		299,946
November 30	\$ 934,579	621,111	(313,468)	253,175

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

Year Ended November 30, 2007

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION			
Revenues			
Fees, licenses and permits	\$ 320,000	123,249	(196,751)
Investment income		1,374	1,374
Total revenues	320,000	124,623	(195,377)
Expenditures			
Current			
Judicial			
Commodities	30,000	5,099	24,901
Contractual	137,500	122,126	15,374
Total current	167,500	127,225	40,275
Capital outlays	152,500		152,500
Total expenditures	320,000	127,225	192,775
Net change in fund balance	-	(2,602)	(2,602)
Fund balance			
December 1			
November 30	\$ -	(2,602)	(2,602)

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
DUPAGE RIVER RESTORATION GRANT				
Revenues				
Intergovernmental				
Federal	\$ 8,353,241	2,483,999	(5,869,242)	630,934
Miscellaneous				
Construction reimbursement				100,754
Total revenue	8,353,241	2,483,999	(5,869,242)	731,688
Expenditures				
Current				
Conservation and recreation				
Commodities	20,000		20,000	
Contractual	844,577	479,026	365,551	631,352
Total current	864,577	479,026	385,551	631,352
Capital outlays	7,488,664	2,004,973	5,483,691	100,336
Total expenditures	8,353,241	2,483,999	5,869,242	731,688
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
WETLAND MITIGATION				
Revenues				
Fees, licenses and permits	\$ 875,000	1,199,240	324,240	986,964
Investment income	245,000	741,014	496,014	742,749
Project revenue				10,860,000
Total revenues	1,120,000	1,940,254	820,254	12,589,713
Expenditures				
Current				
Public works				
Contractual	3,960,617	163,476	3,797,141	6,692,286
Capital outlays	6,821,048		6,821,048	
Total expenditures	10,781,665	163,476	10,618,189	6,692,286
Net change in fund balance	(9,661,665)	1,776,778	11,438,443	5,897,427
Fund balance				
December 1	13,860,979	13,860,979		7,963,552
November 30	\$ 4,199,314	15,637,757	11,438,443	13,860,979

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY				
Revenues				
Intergovernmental				
Federal	\$ 10,234,138	5,036,484	(5,197,654)	5,308,300
State		367,540	367,540	834,263
Investment income		27,976	27,976	5,952
Miscellaneous		132,524	132,524	50,456
Total revenues	10,234,138	5,564,524	(4,669,614)	6,198,971
Expenditures				
Current				
Public services				
Personnel	3,390,350	2,371,032	1,019,318	2,228,268
Commodities	141,551	86,830	54,721	115,515
Contractual	5,132,772	2,470,098	2,662,674	3,125,761
Total current	8,664,673	4,927,960	3,736,713	5,469,544
Capital outlays	1,569,465	634,322	935,143	709,588
Total expenditures	10,234,138	5,562,282	4,671,856	6,179,132
Net change in fund balance	-	2,242	2,242	19,839
Fund balance				
December 1	83,834	83,834		63,995
November 30	\$ 83,834	86,076	2,242	83,834

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

Year Ended November 30, 2007

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)
EMERGENCY DEPLOYMENT REIMBURSEMENT			
Revenues			
Miscellaneous	\$ 5,000	1,697	(3,303)
Expenditures			
Current			
Health and public safety			
Personnel	5,000	1,697	3,303
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
COMMUNITY DEVELOPMENT ACT				
Revenues				
Intergovernmental				
Federal	\$ 21,347,442	8,478,635	(12,868,807)	10,485,714
Miscellaneous		1,175,108	1,175,108	1,280,806
Total revenues	21,347,442	9,653,743	(11,693,699)	11,766,520
Expenditures				
Current				
Public services				
Personnel	1,069,724	741,371	328,353	689,818
Commodities	16,848	6,445	10,403	5,602
Contractual	19,935,870	8,905,927	11,029,943	11,071,100
Total current	21,022,442	9,653,743	11,368,699	11,766,520
Capital outlays	325,000		325,000	
Total expenditures	21,347,442	9,653,743	11,693,699	11,766,520
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
AREA AGENCY ON AGING				
Revenues				
Intergovernmental				
Federal	\$ 3,935,760	1,102,018	(2,833,742)	1,165,699
State	611,111	1,271,155	660,044	903,123
Miscellaneous	200,000	200,594	594	151,595
Total revenues	<u>4,746,871</u>	<u>2,573,767</u>	<u>(2,173,104)</u>	<u>2,220,417</u>
Expenditures				
Current				
Public services				
Personnel	3,961,762	2,092,543	1,869,219	1,911,002
Commodities	127,992	123,892	4,100	15,468
Contractual	657,117	357,332	299,785	293,947
Total expenditures	<u>4,746,871</u>	<u>2,573,767</u>	<u>2,173,104</u>	<u>2,220,417</u>
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
COMMUNITY RESOURCE CENTER OF DUPAGE				
Revenues				
Intergovernmental				
Federal	\$			(4,055)
Expenditures				
Current				
Public services				
Personnel				(7,086)
Commodities				
Contractual				3,031
Total expenditures	-	-	-	(4,055)
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$	-	-	-

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

Year Ended November 30, 2007

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)
SHERIFF'S POLICE VEHICLE			
Revenues			
Fines and forfeitures	\$	38,347	38,347
Fund balance			
December 1			
November 30	\$ -	38,347	38,347

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

Year Ended November 30, 2007

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)
CORONER'S CERTIFICATE FEE GRANT			
Revenues			
Intergovernmental			
State	\$ 1,362	1,361	(1)
Expenditures			
Current			
Health and public safety			
Commodities	1,362	1,361	1
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 7,860,572	4,408,327	(3,452,245)	4,318,730
State	2,032,177	2,115,503	83,326	2,563,553
Miscellaneous		6,481	6,481	51,329
Total revenues	9,892,749	6,530,311	(3,362,438)	6,933,612
Expenditures				
Current				
Public services				
Personnel	2,280,113	1,301,900	978,213	1,281,716
Commodities	42,659	32,680	9,979	55,116
Contractual	7,569,977	5,195,731	2,374,246	5,596,780
Total expenditures	9,892,749	6,530,311	3,362,438	6,933,612
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-		-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
CHILDREN'S ADVOCACY SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 37,196	65,412	28,216	64,186
Expenditures				
Current				
Public services				
Personnel	37,196	65,412	(28,216)	64,186
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ILLINOIS CRIMINAL JUSTICE AUTHORITY				
Revenues				
Intergovernmental				
Federal	\$ 596,492	306,536	(289,956)	380,137
Miscellaneous		78,033	78,033	167,878
Total revenues	596,492	384,569	(211,923)	548,015
Expenditures				
Current				
Health and public safety				
Personnel	468,665	270,672	197,993	395,086
Commodities	61,648	61,310	338	16,449
Contractual	55,975	42,383	13,592	48,380
Total current	586,288	374,365	211,923	459,915
Capital outlay	10,204	10,204		88,100
Total expenditures	596,492	384,569	211,923	548,015
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
CHILDREN'S WAITING ROOM FEE				
Revenues				
Fees, licenses and permits	\$ 75,000	109,663	34,663	96,385
Investment income		9,954	9,954	7,778
Total revenues	75,000	119,617	44,617	104,163
Expenditures				
Current				
Judicial				
Contractual	75,000	74,902	98	71,253
Net change in fund balance	-	44,715	44,715	32,910
Fund balance				
December 1	177,847	177,847		144,937
November 30	\$ 177,847	222,562	44,715	177,847

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ILLINOIS EMERGENCY MANAGEMENT AGENCY				
Revenues				
Intergovernmental				
Federal	\$ 2,275,776	2,129,734	(146,042)	995,492
Miscellaneous	20,000		(20,000)	5,294
Total revenues	2,295,776	2,129,734	(166,042)	1,000,786
Expenditures				
Current				
Public services				
Personnel	35,660	32,787	2,873	43,367
Commodities	2,199,091	2,048,224	150,867	911,013
Contractual	61,025	48,723	12,302	46,406
Total expenditures	2,295,776	2,129,734	166,042	1,000,786
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ILLINOIS MOTOR VEHICLE BATTLE				
Revenues				
Intergovernmental				
State	\$ 573,620	396,812	(176,808)	356,351
Investment income		5,840	5,840	1,241
Miscellaneous	25,000	6,024	(18,976)	275
Total revenues	598,620	408,676	(189,944)	357,867
Expenditures				
Current				
Health and public safety				
Commodities	25,015	63,141	(38,126)	8,869
Contractual	545,510	345,535	199,975	339,693
Total current	570,525	408,676	161,849	348,562
Capital outlays	28,095		28,095	9,305
Total expenditures	598,620	408,676	189,944	357,867
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
COLLEGE OF DUPAGE HEALTH EDUCATION CENTER				
Revenues				
Intergovernmental				
State	\$ 364,602	232,830	(131,772)	272,899
Expenditures				
Current				
Health and public safety				
Contractual	304,602	232,830	71,772	272,899
Total current	304,602	232,830	71,772	272,899
Capital outlays	60,000		60,000	
Total expenditures	364,602	232,830	131,772	272,899
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)
ILLINOIS MEDICAL EMERGENCY RESPONSE TEAM			
Revenues			
Federal	\$ 102,000	78,029	(23,971)
Expenditures			
Current			
Public services			
Personnel	65,060	31,199	33,861
Commodities	22,290	12,982	9,308
Contractual	1,050	18,660	(17,610)
Total current	88,400	62,841	25,559
Capital outlays	13,600	15,188	(1,588)
Total expenditures	102,000	78,029	23,971
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

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

Year Ended November 30, 2007

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)
COM ED RATE RELIEF PROGRAM			
Revenues			
Investment Income	\$	71	71
Other	37,347	1,012	(36,335)
Total revenues	37,347	1,083	(36,264)
Expenditures			
Current			
Public services			
Personnel	35,700	1,083	34,617
Commodities	500		500
Contractual	1,147		1,147
Total expenditures	37,347	1,083	36,264
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ELECTION ADMINISTRATION IMPROVEMENT GRANT				
Revenues				
Intergovernmental				
Federal	\$			28,067
Expenditures				
Current				
Public services				
Commodities				28,067
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
STATE BOARD OF ELECTIONS				
HELP AMERICA VOTE ACT				
Revenues				
Intergovernmental				
Federal	\$ 141,209	2,730	(138,479)	5,711,049
Expenditures				
Current				
Public services				
Personnel				22,543
Commodities	3,013		3,013	1,784,016
Contractual	118,196	2,730	115,466	244,490
Total current	121,209	2,730	118,479	2,051,049
Capital outlays	20,000		20,000	3,660,000
Total expenditures	141,209	2,730	138,479	5,711,049
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
DEPARTMENT OF HUMAN SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 619,320	376,108	(243,212)	284,759
Investment income		4,458	4,458	2,917
Miscellaneous	23,135	23,135		23,135
Total revenues	642,455	403,701	(238,754)	310,811
Expenditures				
Current				
Public services				
Personnel	217,739	132,070	85,669	139,648
Contractual	424,716	271,631	153,085	171,163
Total expenditures	642,455	403,701	238,754	310,811
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
GIS RECORDER				
Revenues				
Fees, licenses and permits	\$ 275,000	228,765	(46,235)	254,514
Investment income	50,000	71,009	21,009	57,859
Total revenues	325,000	299,774	(25,226)	312,373
Expenditures				
Current				
General government				
Personnel	87,565	58,958	28,607	66,175
Commodities	125,000		125,000	7,186
Contractual	390,000	158,241	231,759	9,223
Total current	602,565	217,199	385,366	82,584
Capital outlays	100,000		100,000	
Total expenditures	702,565	217,199	485,366	82,584
Net change in fund balance	(377,565)	82,575	460,140	229,789
Fund balance				
December 1	1,339,602	1,339,602		1,109,813
November 30	\$ 962,037	1,422,177	460,140	1,339,602

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
GIS DATA PROCESSING				
Revenues				
Fees, licenses and permits	\$ 3,360,000	3,093,786	(266,214)	3,437,628
Investment income	50,000	98,189	48,189	77,045
Total revenues	3,410,000	3,191,975	(218,025)	3,514,673
Expenditures				
Current				
General government				
Personnel	1,123,987	1,243,435	(119,448)	1,233,837
Commodities	72,700	64,451	8,249	74,033
Contractual	2,148,266	2,196,635	(48,369)	1,694,652
Total current	3,344,953	3,504,521	(159,568)	3,002,522
Capital outlays	118,000	116,424	1,576	93,639
Total expenditures	3,462,953	3,620,945	(157,992)	3,096,161
Net change in fund balance	(52,953)	(428,970)	(376,017)	418,512
Fund balance				
December 1	1,457,180	1,457,180		1,038,668
November 30	\$ 1,404,227	1,028,210	(376,017)	1,457,180

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
DETENTION VARIANCE FEE				
Revenues				
Fees, licenses, and permits	\$	18,330	18,330	
Investment income	10,000	16,145	6,145	13,830
Total revenues	10,000	34,475	24,475	13,830
Expenditures				
Current				
Public works				
Contractual	83,213		83,213	
Capital outlays	213,975		213,975	
Total expenditures	297,188	-	297,188	-
Net change in fund balance	(287,188)	34,475	321,663	13,830
Fund balance				
December 1	304,608	304,608		290,778
November 30	\$ 17,420	339,083	321,663	304,608

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
TOBACCO ENFORCEMENT PROGRAM				
Revenues				
Intergovernmental				
State	\$ 11,470	5,838	(5,632)	6,366
Expenditures				
Current				
Health and public safety				
Personnel	7,574	2,386	5,188	4,004
Commodities	2,773	2,920	(147)	1,822
Contractual	1,123	532	591	540
Total expenditures	11,470	5,838	5,632	6,366
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
NEUTRAL SITE CUSTODY EXCHANGE				
Revenues				
Fees, licenses and permits	\$ 252,388	291,888	39,500	254,186
Investment income		3,478	3,478	1,899
Miscellaneous		3,111	3,111	36
Total revenues	252,388	298,477	46,089	256,121
Expenditures				
Current				
Judicial				
Personnel	169,800	151,668	18,132	166,899
Commodities	5,460	5,460		3,537
Contractual	78,128	76,788	1,340	75,560
Total expenditures	253,388	233,916	19,472	245,996
Net change in fund balance	(1,000)	64,561	65,561	10,125
Fund balance				
December 1	19,691	19,691		9,566
November 30	\$ 18,691	84,252	65,561	19,691

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
FAMILY VIOLENCE COORDINATING COUNCIL				
Revenues				
Intergovernmental				
State	\$ 21,125	18,687	(2,438)	19,591
Expenditures				
Current				
Judicial				
Contractual	21,125	18,687	2,438	19,591
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
NATIONAL CHILDREN'S ALLIANCE PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 10,000	10,000		10,000
Expenditures				
Current				
Judicial				
Personnel	10,000	10,000		10,000
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
COUNTY CASH BOND ACCOUNT				
Revenues				
Investment income	\$ 50,000	75,919	25,919	58,267
Expenditures				
Current				
General government				
Contractual				3,900
Net change in fund balance	50,000	75,919	25,919	54,367
Fund balance				
December 1	133,924	133,924		79,557
November 30	\$ 183,924	209,843	25,919	133,924

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
HUD SUPPORTIVE HOUSING GRANT				
Revenues				
Intergovernmental				
Federal	\$ 63,094	28,856	(34,238)	48,209
Expenditures				
Current				
Public services				
Personnel	63,094	28,856	34,238	48,209
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
HUD HOMELESS MANAGEMENT INFORMATION SYSTEM				
Revenues				
Intergovernmental	\$ 332,194	162,389	(169,805)	140,260
Charges for services				16,757
Miscellaneous		15,792	15,792	367
Total revenues	332,194	178,181	(154,013)	157,384
Expenditures				
Current				
Public services				
Personnel	20,720	15,740	4,980	4,162
Commodities	90,319	67,992	22,327	34,608
Contractual	218,155	94,449	123,706	118,614
Total current	329,194	178,181	151,013	157,384
Capital outlays	3,000		3,000	
Total expenditures	332,194	178,181	154,013	157,384
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
HUD CONVALESCENT CENTER				
KITCHEN RENOVATION GRANT				
Revenues				
Intergovernmental	\$ 102	102		201,082
Expenditures				
Capital outlays	102	102		201,082
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
TCE OVERSIGHT PROJECT				
Revenues				
Intergovernmental				
Other	\$ 67,902	67,902		
Expenditures				
Capital outlays	67,902	67,902		
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
CLEAN AIR COUNTS				
Revenues				
Intergovernmental				
Other	\$ 144,443	71,308	(73,135)	37,302
Expenditures				
Current				
Public services				
Personnel	111,052	63,377	47,675	36,403
Commodities	10,660	4,977	5,683	296
Contractual	22,731	2,954	19,777	603
Total expenditures	144,443	71,308	73,135	37,302
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
NAPERVILLE WEATHERIZATION GRANT				
Revenues				
Intergovernmental	\$ 70,508	35,484	(35,024)	14,088
Expenditures				
Current				
Public services				
Personnel	3,153	1,453	1,700	1,388
Commodities	800	217	583	
Contractual	66,555	33,814	32,741	12,700
Total expenditures	70,508	35,484	35,024	14,088
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
VETERANS' HALL IMPROVEMENT GRANT				
Revenues				
Intergovernmental				
State	\$			50,000
Expenditures				
Current				
Public services				
Contractual				50,000
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$	-	-	-

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

Year Ended November 30, 2007

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)
MODELS CHANGE INITIATIVE GRANT			
Revenues			
Intergovernmental	\$ 50,000	82	(49,918)
Expenditures			
Current			
Health and public safety			
Contractual	50,000	82	49,918
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

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

Year Ended November 30, 2007

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)
CONVALESCENT FOUNDATION GRANT			
Revenues			
Intergovernmental	\$ 32,500	14,088	(18,412)
Other		859	859
Total revenues	32,500	14,947	(17,553)
Expenditures			
Current			
Health and public safety			
Personnel	32,500	14,947	17,553
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-



**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, 2007

With comparative totals for the year ended November 30, 2006

	Office of Juvenile Justice and Delinquency Prevention	Bureau of Justice Assistance	National Institute of Justice	Totals	
				2007	2006
Revenues					
Intergovernmental					
Federal	\$ 401,163	514,489	61,790	977,442	805,866
Miscellaneous					600
Total revenues	401,163	514,489	61,790	977,442	806,466
Expenditures					
Current					
Health and public safety					
Personnel	376,816			376,816	362,751
Commodities	3,083	11,627	21,088	35,798	295,256
Contractual	5,281	134,926	5,494	145,701	165,096
Total current	385,180	146,553	26,582	558,315	823,103
Capital outlays	15,983		35,208	51,191	30,134
Total expenditures	401,163	146,553	61,790	609,506	853,237
Net change in fund balance	-	367,936	-	367,936	(46,771)
Fund balances					
December 1		253,175		253,175	299,946
November 30	\$ -	621,111	-	621,111	253,175

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, 2007

With comparative totals for the year ended November 30, 2006

	Workforce	Community	TWL	Life Safety	Totals	
	Investment Act	Service Block Grant	Solutions Grant	Improvement Grant	2007	2006
Revenues						
Intergovernmental						
Federal	\$ 4,225,781	737,044	73,659		5,036,484	5,308,300
State				367,540	367,540	834,263
Investment income		4,301		23,675	27,976	5,952
Miscellaneous	102,449	30,075			132,524	50,456
Total revenues	4,328,230	771,420	73,659	391,215	5,564,524	6,198,971
Expenditures						
Current						
Public Services						
Personnel	1,985,563	385,469			2,371,032	2,228,268
Commodities	59,481	27,349			86,830	115,515
Contractual	2,033,388	356,360	73,659	6,691	2,470,098	3,125,761
Total current	4,078,432	769,178	73,659	6,691	4,927,960	5,469,544
Capital outlays	249,798			384,524	634,322	709,588
Total expenditures	4,328,230	769,178	73,659	391,215	5,562,282	6,179,132
Net change in fund balance	-	2,242	-	-	2,242	19,839
Fund balances						
December 1		83,834			83,834	63,995
November 30	\$ -	86,076	-	-	86,076	83,834

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

ILLINOIS EMERGENCY MANAGEMENT AGENCY GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2007

With comparative totals for the year ended November 30, 2006

	Homeland Security Program	Citizen Corps Program	Totals	
			2007	2006
Revenues				
Intergovernmental				
Federal	\$ 2,121,738	7,996	2,129,734	995,492
Miscellaneous				5,294
Total revenues	2,121,738	7,996	2,129,734	1,000,786
Expenditures				
Current				
Public services				
Personnel	32,787		32,787	43,367
Commodities	2,045,031	3,193	2,048,224	911,013
Contractual	43,920	4,803	48,723	46,406
Total expenditures	2,121,738	7,996	2,129,734	1,000,786
Net change in fund balance	-	-	-	-
Fund balances				
December 1				
November 30	\$ -	-	-	-

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

ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES - SPECIAL REVENUE FUND

Year Ended November 30, 2007

With comparative totals for the year ended November 30, 2006

	Title IV-D	Access Visitation	Expedited Child Support	Low Income Home Energy Assistance Program	Illinois Home Weatherization Program	Totals	
						2007	2006
Revenues							
Intergovernmental							
Federal	\$ 606,319	158,512	48,675	2,426,732	1,168,089	4,408,327	4,318,730
State				1,940,018	175,485	2,115,503	2,563,553
Miscellaneous		3,450			3,031	6,481	51,329
Total revenues	606,319	161,962	48,675	4,366,750	1,346,605	6,530,311	6,933,612
Expenditures							
Current							
Public services							
Personnel	588,586	133,413		377,619	202,282	1,301,900	1,281,716
Commodities	8,122	223		14,545	9,790	32,680	55,116
Contractual	9,611	28,326	48,675	3,974,586	1,134,533	5,195,731	5,596,780
Total expenditures	606,319	161,962	48,675	4,366,750	1,346,605	6,530,311	6,933,612
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, 2007

With comparative totals for the year ended November 30, 2006

	Drug Prosecution	Victims of Crime	National Forensic Science Improvement	Juvenile Justice Council Care Manager Program	Totals	
					2007	2006
Revenues						
Intergovernmental						
Federal	\$ 136,867	59,844	71,329	38,496	306,536	380,137
Miscellaneous	58,929	15,032		4,072	78,033	167,878
Total revenues	195,796	74,876	71,329	42,568	384,569	548,015
Expenditures						
Current						
Health and public safety						
Personnel	195,796	74,876			270,672	395,086
Commodities			61,125	185	61,310	16,449
Contractual				42,383	42,383	48,380
Total current	195,796	74,876	61,125	42,568	374,365	459,915
Capital outlays			10,204		10,204	88,100
Total expenditures	195,796	74,876	71,329	42,568	384,569	548,015
Net change in fund balance	-	-	-	-	-	-
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, 2007

With comparative totals for the year ended November 30, 2006

	Supportive Housing Grant	Donated Funds Initiative	Totals	
			2007	2006
Revenues				
Intergovernmental				
Federal	\$ 308,675	67,433	376,108	284,759
Investment income	4,458		4,458	2,917
Miscellaneous		23,135	23,135	23,135
Total revenues	313,133	90,568	403,701	310,811
Expenditures				
Current				
Public services				
Personnel	41,502	90,568	132,070	139,648
Contractual	271,631		271,631	171,163
Total expenditures	313,133	90,568	403,701	310,811
Net change in fund balance	-	-	-	-
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.

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.

2005 Refunding 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 2005 Refunding Drainage Bond issue. These bonds were used to defease a portion of the 2001 Drainage Bonds. These are Alternate Revenue Source bonds.

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.

2006 Refunding 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 2006 Refunding Stormwater Bond Issue. These bonds were used to defease a portion of the 2001 Stormwater Bonds. These are Alternate Revenue Source bonds.

DUPAGE COUNTY, ILLINOIS

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COMBINED SCHEDULE OF BALANCE SHEETS

DEBT SERVICE FUNDS

November 30, 2007

With comparative totals at November 30, 2006

ASSETS	2007	2006
Cash		
Demand deposits	\$ 167,543	25,943
Certificates of deposit	10,820,799	11,021,517
Investments	16,100,122	16,757,806
Due from Federal, State and other governments	1,090,207	1,248,963
Receivables		
Taxes, net allowance	5,013,280	3,957,272
Interest		881
 Total assets	 <u>\$ 33,191,951</u>	 <u>33,012,382</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Deferred property taxes	\$ 4,613,096	3,545,222
Due to other funds	189,968	358,048
 Total liabilities	 4,803,064	 3,903,270
Fund balance		
Reserved for debt service	28,388,887	29,109,112
	<u>\$ 33,191,951</u>	<u>33,012,382</u>

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

DEBT SERVICE FUNDS

Year Ended November 30, 2007

With comparative totals for the year ended November 30, 2006

	2007	2006
Revenues		
Taxes		
Property	\$ 3,426,467	4,522,931
Sales	2,062,086	2,054,423
Intergovernmental	14,242,656	14,368,659
Investment income	1,115,298	1,233,134
Total revenues	<u>20,846,507</u>	<u>22,179,147</u>
Expenditures		
Current		
Contractual	3,008	
Debt service		
Principal	13,342,049	13,748,049
Interest	15,094,467	15,757,307
Costs of issuance		494,921
Fiscal agent fees	8,128	3,627
Total expenditures	<u>28,447,652</u>	<u>30,003,904</u>
Excess (deficiency) of revenues over expenditures	<u>(7,601,145)</u>	<u>(7,824,757)</u>
Other financing sources (uses)		
Payment to refunded bond escrow agent		(70,868,106)
Refunding bonds issued		71,380,000
Bond premium		1,983,028
Transfers in	15,004,165	18,363,288
Transfers (out)	(8,123,245)	(13,819,947)
Total other financing sources (uses)	<u>6,880,920</u>	<u>7,038,263</u>
Net change in fund balances	<u>(720,225)</u>	<u>(786,494)</u>
Fund balances		
December 1	<u>29,109,112</u>	<u>29,895,606</u>
November 30	<u>\$ 28,388,887</u>	<u>29,109,112</u>

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
SPECIAL SERVICE AREA BONDS - SANITARY SEWER PROJECTS				
Revenues				
Taxes				
Property	\$ 800,000	794,832	(5,168)	803,015
Investment income	20,000	20,348	348	24,588
Total revenues	820,000	815,180	(4,820)	827,603
Expenditures				
Current				
Contractual	3,009	3,008	1	
Debt service				
Principal	447,049	447,049		423,049
Interest	338,197	338,195	2	360,278
Fiscal agent fees	8,350	6,728	1,622	2,227
Total expenditures	796,605	794,980	1,625	785,554
Net change in fund balance	23,395	20,200	(3,195)	42,049
Fund balance				
December 1	932,510	932,510		890,461
November 30	\$ 955,905	952,710	(3,195)	932,510

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
2001 DRAINAGE BOND				
Revenues				
Taxes				
Sales	\$ 1,265,794	1,278,305	12,511	1,273,095
Investment income	66,000	72,669	6,669	71,353
Total revenues	1,331,794	1,350,974	19,180	1,344,448
Expenditures				
Debt service				
Principal	775,000	775,000		745,000
Interest	513,000	512,106	894	541,906
Fiscal agent fees	1,000		1,000	
Total expenditures	1,289,000	1,287,106	1,894	1,286,906
Excess of revenues over expenditures	42,794	63,868	21,074	57,542
Other financing uses				
Transfers out				
2005 Drainage Bond Project				(630,000)
2005 Drainage Refunding Bond Debt Service				(173,896)
Total other financing uses	-	-	-	(803,896)
Net change in fund balance	42,794	63,868	21,074	(746,354)
Fund balance				
December 1	1,640,406	1,640,406		2,386,760
November 30	\$ 1,683,200	1,704,274	21,074	1,640,406

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
ELECTION EQUIPMENT				
Revenues				
Investment income	\$			22
Expenditures				
Debt service				
Principal	315,000	315,000		305,000
Interest	42,953	42,953		54,695
Fiscal agent fees	350	350		350
Total expenditures	358,303	358,303	-	360,045
Excess (deficiency) of revenues over expenditures	(358,303)	(358,303)	-	(360,023)
Other financing sources				
Transfers in				
General Fund	357,953	357,600	(353)	355,000
Net change in fund balance	(350)	(703)	(353)	(5,023)
Fund balance				
December 1	748	748		5,771
November 30	\$ 398	45	(353)	748

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
1993 REFINANCING JAIL EXPANSION PROJECT BONDS				
Revenues				
Investment income	\$	47,280	47,280	39,254
Expenditures				
Debt service				
Interest	1,302,840	1,302,840		1,302,840
Excess (deficiency) of revenues over expenditures	(1,302,840)	(1,255,560)	47,280	(1,263,586)
Other financing sources				
Transfers in				
General Fund	1,302,840	1,302,800	(40)	1,260,000
Net change in fund balance		47,240	47,240	(3,586)
Fund balance				
December 1	692,129	692,129		695,715
November 30	\$ 692,129	739,369	47,240	692,129

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
1993 REFINANCING STORMWATER PROJECT BONDS				
Revenues				
Investment income	\$	65,635	65,635	59,421
Expenditures				
Debt service				
Interest	1,872,920	1,872,919	1	1,872,920
Excess (deficiency) of revenues over expenditures	(1,872,920)	(1,807,284)	65,634	(1,813,499)
Other financing sources				
Transfer in				
Special Revenue Fund Stormwater Drainage	1,814,000	1,814,000		1,510,000
Net change in fund balance	(58,920)	6,716	65,634	(303,499)
Fund balance				
December 1	997,007	997,007		1,300,506
November 30	\$ 938,087	1,003,723	65,634	997,007

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
2002 REFINANCING JAIL EXPANSION PROJECT BONDS				
Revenues				
Investment income	\$	106,524	106,524	92,247
Expenditures				
Debt service				
Principal	1,695,000	1,695,000		1,640,000
Interest	647,125	647,125		714,100
Fiscal agent fees	350	350		350
Total expenditures	2,342,475	2,342,475	-	2,354,450
Excess (deficiency) of revenues over expenditures	(2,342,475)	(2,235,951)	106,524	(2,262,203)
Other financing sources				
Transfers in				
General Fund	2,384,500	2,285,000	(99,500)	2,300,000
Net change in fund balance	42,025	49,049	7,024	37,797
Fund balance				
December 1	2,131,524	2,131,524		2,093,727
November 30	\$ 2,173,549	2,180,573	7,024	2,131,524

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
2002 REFINANCING STORMWATER PROJECT BONDS				
Revenues				
Investment income	\$	153,634	153,634	134,352
Expenditures				
Debt service				
Principal	2,485,000	2,485,000		2,410,000
Interest	881,675	881,675		979,950
Fiscal agent fees	350	350		350
Total expenditures	3,367,025	3,367,025	-	3,390,300
Excess (deficiency) of revenues over expenditures	(3,367,025)	(3,213,391)	153,634	(3,255,948)
Other financing sources				
Transfers in				
Special Revenue Fund				
Stormwater Drainage	3,290,000	3,290,000		3,200,000
Net change in fund balance	(77,025)	76,609	153,634	(55,948)
Fund balance				
December 1	3,081,862	3,081,862		3,137,810
November 30	\$ 3,004,837	3,158,471	153,634	3,081,862

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

Year Ended November 30, 2007
 With comparative totals at November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
2005 REFUNDING DRAINAGE BOND				
Revenues				
Taxes				
Sales	\$ 780,709	783,781	3,072	781,328
Investment income	3,000	47,286	44,286	31,647
Total revenues	783,709	831,067	47,358	812,975
Expenditures				
Debt service				
Principal	75,000	75,000		10,000
Interest	707,000	706,928	72	774,048
Fiscal agent fees	1,000		1,000	
Total expenditures	783,000	781,928	1,072	784,048
Excess of revenues over expenditures	709	49,139	48,430	28,927
Other financing sources				
Transfers in				
2001 Drainage Bond Debt Service				630,000
Net change in fund balance	709	49,139	48,430	658,927
Fund balance				
December 1	1,173,285	1,173,285		514,358
November 30	\$ 1,173,994	1,222,424	48,430	1,173,285

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
2001 STORMWATER BOND				
Revenues				
Investment income	\$	61,396	61,396	76,513
Expenditures				
Debt service				
Principal	990,000	990,000		975,000
Interest	232,300	232,223	77	1,077,684
Cost of issuance				259,533
Fiscal agent fees		350	(350)	350
Total expenditures	1,222,300	1,222,573	(273)	2,312,567
Excess (deficiency) of revenues over expenditures	(1,222,300)	(1,161,177)	61,123	(2,236,054)
Other financing sources (uses)				
Refunding bonds issued				17,185,000
Payment to refunded bond escrow agent				(16,925,467)
Transfers in				
Special Revenue Fund				
Stormwater Drainage	670,000	670,000		2,000,000
Total other financing sources (uses)	670,000	670,000	-	2,259,533
Net change in fund balance	(552,300)	(491,177)	61,123	23,479
Fund balance				
December 1	1,652,237	1,652,237		1,628,758
November 30	\$ 1,099,937	1,161,060	61,123	1,652,237

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

Year Ended November 30, 2007

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)
2006 STORMWATER REFUNDING BOND			
Revenues			
Investment income	\$	25,338	25,338
Expenditures			
Debt service			
Interest	511,600	511,505	95
Excess (deficiency) of revenues over expenditures	(511,600)	(486,167)	25,433
Other financing sources			
Transfers in			
Special Revenue Fund			
Stormwater Drainage	925,681	857,636	(68,045)
Total other financing sources (uses)	925,681	857,636	(68,045)
Net change in fund balance	414,081	371,469	(42,612)
Fund balance			
December 1			
November 30	\$ 414,081	371,469	(42,612)

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.

2005 Drainage Bond Project - This fund was established to account for all resources received and used for the construction of Drainage Projects.

2006 Courthouse Bond Project - This fund was established to account for all resources received and used for County Courthouse improvements.

COMBINED SCHEDULE OF BALANCE SHEETS

CAPITAL PROJECTS FUNDS

November 30, 2007

With comparative totals at November 30, 2006

ASSETS	2007	2006
Cash		
Demand deposits	\$ 36,117	218
Certificates of deposit	10,397,367	14,827,960
Investments	572,008	1,888,880
Receivables		
Taxes	23,715	24,142
 Total assets	 <u>\$ 11,029,207</u>	 <u>16,741,200</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 634,640	1,062,705
Accrued payroll	1,413	1,020
Due to federal, state and other governmental units	321,183	
Advances payable to other funds	83,699	102,105
Deferred revenue	23,715	23,715
Retainage payable	73,514	228,262
 Total liabilities	 <u>1,138,164</u>	 <u>1,417,807</u>
Fund balance		
Reserved for encumbrances	5,904,223	6,240,589
Unreserved		
Designated for capital projects	4,046,883	9,162,359
Undesignated	(60,063)	(79,555)
 Total fund balance	 <u>9,891,043</u>	 <u>15,323,393</u>
	 <u>\$ 11,029,207</u>	 <u>16,741,200</u>

COMBINED SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

CAPITAL PROJECTS FUNDS

Year Ended November 30, 2007

With comparative totals for the year ended November 30, 2006

	2007	2006
Revenues		
Taxes	\$ 23,955	23,953
Intergovernmental		
Federal grants and reimbursements	45,000	260,176
Investment income	736,818	828,794
Miscellaneous	12,946	1,886
Total revenues	<u>818,719</u>	<u>1,114,809</u>
Expenditures		
Capital projects		
Personnel	70,683	117,236
Commodities	81,741	84,055
Contractual	818,951	807,437
Total current	<u>971,375</u>	<u>1,008,728</u>
Capital outlays	<u>5,279,550</u>	<u>2,415,625</u>
Total expenditures	<u>6,250,925</u>	<u>3,424,353</u>
Excess (deficiency) of revenues over expenditures	<u>(5,432,206)</u>	<u>(2,309,544)</u>
Other financing sources (uses)		
Transfers in	25	2,173,896
Transfers (out)	<u>(169)</u>	
Total other financing sources (uses)	<u>(144)</u>	<u>2,173,896</u>
Net change in fund balance	<u>(5,432,350)</u>	<u>(135,648)</u>
Fund balance		
December 1	<u>15,323,393</u>	<u>15,459,041</u>
November 30	<u>\$ 9,891,043</u>	<u>15,323,393</u>

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
COURTHOUSE CONSTRUCTION				
Revenues				
Investment income	\$			1,000
Expenditures				
Capital outlays				93,897
Net change in fund balance	-	-	-	(92,897)
Fund balance				
December 1				92,897
November 30	\$	-	-	-

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
2001 COURTHOUSE PROJECT				
Revenues				
Investment income	\$			16,382
Expenditures				
Capital outlays				346,221
Excess (deficiency) of revenues over expenditures	-	-	-	(329,839)
Other financing sources				
Transfer out				
2006 Courthouse Project Fund	(25)	(25)		
Net change in fund balance	(25)	(25)	-	(329,839)
Fund balance				
December 1	25	25		329,864
November 30	\$ -	-	-	25

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
2001 MFT PROJECT				
Revenues				
Investment income	\$			7,586
Expenditures				
Capital outlays				64,000
Excess (deficiency) of revenues over expenditures	-	-	-	(56,414)
Other financing uses				
Transfer out				
2005 Motor Fuel Tax Debt Service Fund	(144)	(144)	-	
Net change in fund balance	(144)	(144)	-	(56,414)
Fund balance				
December 1	144	144		56,558
November 30	\$ -	-	-	144

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
SPECIAL SERVICE AREA #14 EXPANSION				
Revenues				
Taxes	\$ 23,000	23,955	955	23,953
Investment income	1,000	846	(154)	1,085
Total revenues	24,000	24,801	801	25,038
Expenditures				
Current				
Capital projects				
Contractual		5,309	(5,309)	6,220
Net change in fund balance	24,000	19,492	(4,508)	18,818
Fund balance				
December 1	(79,555)	(79,555)		(98,373)
November 30	\$ (55,555)	(60,063)	(4,508)	(79,555)

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
2001 DRAINAGE BOND PROJECT				
Revenues				
Investment income	\$ 175,000	176,797	1,797	190,636
Federal grants and reimbursements	85,000	45,000	(40,000)	260,176
Total revenues	260,000	221,797	(38,203)	450,812
Expenditures				
Current				
Capital projects				
Personnel	118,922	54	118,868	19,314
Commodities				1,495
Contractual	1,134,906	625,808	509,098	391,274
Total current	1,253,828	625,862	627,966	412,083
Capital outlays	2,601,440	712,673	1,888,767	449,221
Total expenditures	3,855,268	1,338,535	2,516,733	861,304
Net change in fund balance	(3,595,268)	(1,116,738)	2,478,530	(410,492)
Fund balance				
December 1	3,597,891	3,597,891		4,008,383
November 30	\$ 2,623	2,481,153	2,478,530	3,597,891

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
2001 STORMWATER BOND PROJECT				
Revenues				
Investment income	\$ 470,000	468,381	(1,619)	514,378
Miscellaneous		12,946	12,946	1,886
Total revenues	470,000	481,327	11,327	516,264
Expenditures				
Current				
Capital projects				
Personnel	60,001	49,556	10,445	82,553
Contractual	699,923	171,435	528,488	370,998
Total current	759,924	220,991	538,933	453,551
Capital outlays	9,751,314	3,626,373	6,124,941	1,063,504
Total expenditures	10,511,238	3,847,364	6,663,874	1,517,055
Net change in fund balance	(10,041,238)	(3,366,037)	6,675,201	(1,000,791)
Fund balance				
December 1	9,626,050	9,626,050		10,626,841
November 30	\$ (415,188)	6,260,013	6,675,201	9,626,050

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
2005 DRAINAGE BOND PROJECT				
Revenues				
Investment income	\$ 35,000	34,026	(974)	28,733
Expenditures				
Capital outlays	636,476		(636,476)	
Excess (deficiency) of revenues over expenditures	(601,476)	34,026	635,502	28,733
Other financing sources				
Transfer in 2001 Drainage Bond Debt Service				173,896
Net change in fund balance	35,000	34,026	(974)	202,629
Fund balance				
December 1	645,500	645,500		442,871
November 30	\$ 680,500	679,526	(974)	645,500

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

Year Ended November 30, 2007

With comparative actual amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
2006 COURTHOUSE BOND PROJECT				
Revenues				
Investment income	\$ 55,000	56,768	1,768	68,994
Expenditures				
Current				
Capital projects				
Personnel	28,999	21,073	7,926	15,369
Commodities	242,834	81,741	161,093	82,560
Contractual	106,325	16,399	89,926	38,945
Total current	378,158	119,213	258,945	136,874
Capital outlays	1,506,176	940,504	565,672	398,782
Total expenditures	1,884,334	1,059,717	824,617	535,656
Excess (deficiency) of revenues over expenditures	(1,829,334)	(1,002,949)	826,385	(466,662)
Other financing sources				
Transfer in				
2001 Courthouse Project	25	25		2,000,000
Net change in fund balance	(1,829,309)	(1,002,924)	826,385	1,533,338
Fund balance				
December 1	1,533,338	1,533,338		
November 30	\$ (295,971)	530,414	826,385	1,533,338

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, 2007

With comparative totals for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
CONVALESCENT CENTER				
Revenues				
Patient care and other	\$ 29,753,303	34,169,487	4,416,184	24,949,646
Expenses				
Personnel services	21,507,909	22,120,807	(612,898)	22,974,937
Commodities	5,639,905	4,919,599	720,306	4,912,013
Contractual services	2,793,000	4,881,817	(2,088,817)	4,475,447
Capital outlays	59,186		59,186	
Depreciation		1,413,511	(1,413,511)	1,292,015
Total expenses	30,000,000	33,335,734	(3,335,734)	33,654,412
Operating income (loss)	(246,697)	833,753	1,080,450	(8,704,766)
Nonoperating revenues (expenses)				
Investment income	20,000	44,388	24,388	9,333
Federal and State grants				694,852
Interest expense		(463)	(463)	(3,249)
Loss on disposal of equipment		(1,864)	(1,864)	(1,816)
Total nonoperating revenues (expenses)	20,000	42,061	22,061	699,120
Income (loss) before transfers	\$ (226,697)	875,814	1,102,511	(8,005,646)

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

Year Ended November 30, 2007

With comparative totals for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
WATER AND SEWERAGE SYSTEM				
Revenues				
Sewer service				
User charges	\$ 7,713,125	7,245,393	(467,732)	6,004,758
Sewer maintenance	860,000	872,111	12,111	795,215
Administrative fees	410,000	380,339	(29,661)	420,304
Penalties	150,000	128,117	(21,883)	135,251
Miscellaneous income	1,590,000	1,424,566	(165,434)	696,363
Connection charges	900,000	153,082	(746,918)	214,673
Water service	2,470,000	5,541,098	3,071,098	2,000,438
Total revenues	14,093,125	15,744,706	1,651,581	10,267,002
Expenses				
Personnel services	7,615,901	6,974,612	641,289	5,997,188
Commodities	1,874,700	1,339,312	535,388	1,039,170
Contractual services	9,859,677	6,782,608	3,077,069	4,027,514
Capital outlays	8,158,000		8,158,000	
Debt service	2,081,840		2,081,840	
Depreciation		3,781,957	(3,781,957)	3,855,448
Total expenses	29,590,118	18,878,489	10,711,629	14,919,320
Operating loss	(15,496,993)	(3,133,783)	12,363,210	(4,652,318)
Nonoperating revenues (expenses)				
Investment income	330,000	547,565	(217,565)	578,019
User charges for debt service	2,613,750	2,288,028	325,722	2,109,780
Contributions		932,680	(932,680)	
Connection charges interest recovery	350,000	352,985	(2,985)	462,518
Interest expense	(353,455)	(353,455)		(405,122)
Amortization of bond discount and expense		(67,543)	67,543	(88,175)
Fiscal agent fees	(35,000)	(2,837)	(32,163)	(6,664)
Loss on disposal of assets		(217,749)	217,749	(714,407)
Connection interest buy in		429,254	(429,254)	514,297
Total nonoperating revenues (expenses)	2,905,295	3,908,928	(1,003,633)	2,450,246
Net income (loss)	\$ (12,591,698)	775,145	11,359,577	(2,202,072)

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, 2007

With comparative totals at November 30, 2006

ASSETS	Employee	Liability	Totals	
	Life/Health Insurance	Insurance	2007	2006
Current assets				
Cash				
Demand deposits	\$ 1,092,562	171,220	1,263,782	182,266
Certificates of deposit		1,885,000	1,885,000	2,239,000
Investments		54,083	54,083	53,667
Receivables				
Taxes		3,048,540	3,048,540	3,045,853
Due from other funds		302,043	302,043	106,086
Other	200,712		200,712	11,764
Total assets	\$ 1,293,274	5,460,886	6,754,160	5,638,636
LIABILITIES AND FUND EQUITY (DEFICIT)				
Current liabilities				
Accounts payable	\$ 1,184,183	205,768	1,389,951	684,196
Accrued payroll		5,128	5,128	4,041
Accrued compensated absences - current		4,660	4,660	3,038
Claims payable	525,000	310,000	835,000	829,700
Due to other funds		6,101	6,101	7,065
Deferred revenue		3,000,000	3,000,000	3,000,000
Total liabilities	1,709,183	3,531,657	5,240,840	4,528,040
Fund equity (deficit)				
Unrestricted	(415,909)	1,929,229	1,513,320	1,110,596
Total	\$ 1,293,274	5,460,886	6,754,160	5,638,636

COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN FUND EQUITY

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

Year Ended November 30, 2007

With comparative totals for the year ended November 30, 2006

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2007	2006
Revenues				
Employer's share of premiums	\$ 16,683,305		16,683,305	16,614,774
Employees' share of premiums	5,837,379		5,837,379	5,944,826
Insurance excess aggregate payments		25,846	25,846	20,183
Insurance settlement		127,937	127,937	20,409
Insurance reimbursement		451,239	451,239	391,207
Total revenues	22,520,684	605,022	23,125,706	22,991,399
Expenses				
Personnel		148,109	148,109	157,702
Commodities		12,010	12,010	9,037
Contractual services	22,309,873	4,648,844	26,958,717	26,701,718
Total expenses	22,309,873	4,808,963	27,118,836	26,868,457
Operating income (loss)	210,811	(4,203,941)	(3,993,130)	(3,877,058)
Nonoperating revenues				
Taxes		3,002,780	3,002,780	3,026,708
Investment income	34,071	59,003	93,074	109,201
Total nonoperating revenues	34,071	3,061,783	3,095,854	3,135,909
Income (loss) before transfer	244,882	(1,142,158)	(897,276)	(741,149)
Transfer in				
General Fund		1,300,000	1,300,000	
Net income (loss)	244,882	157,842	402,724	(741,149)
Fund equity (deficit)				
December 1	(660,791)	1,771,387	1,110,596	1,851,745
November 30	\$ (415,909)	1,929,229	1,513,320	1,110,596

COMBINING STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

Year ended November 30, 2007

With comparative totals for the year ended November 30, 2006

	Employee	Liability	Totals	
	Life/Health Insurance		Insurance	2007
Cash flows from operating activities				
Cash received - employer portion of insurance premiums	\$ 16,683,305		16,683,305	16,614,774
Cash received - employee portion of insurance premiums	5,837,379		5,837,379	5,944,826
Cash payments of insurance premiums and other costs (net)	(22,000,249)	(4,188,357)	(26,188,606)	(26,415,724)
Net cash provided (used) by operating activities	520,435	(4,188,357)	(3,667,922)	(3,856,124)
Cash flows from noncapital financing activities				
Cash received - taxes		3,002,780	3,002,780	3,026,708
Transfer in		1,300,000	1,300,000	
Total cash provided by noncapital financing activities	-	4,302,780	4,302,780	3,026,708
Cash flows from investing activities				
Investment income	34,071	59,003	93,074	109,201
Net increase (decrease) in cash and cash equivalents	554,506	173,426	727,932	(720,215)
Cash and cash equivalents at				
December 1	538,056	1,936,877	2,474,933	3,195,148
November 30	\$ 1,092,562	2,110,303	3,202,865	2,474,933
Comprised of				
Demand deposits	\$ 1,092,562	171,220	1,263,782	182,266
Certificates of deposit		1,885,000	1,885,000	2,239,000
Investments		54,083	54,083	53,667
	\$ 1,092,562	2,110,303	3,202,865	2,474,933
Reconciliation of operating loss to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 210,811	(4,203,941)	(3,993,130)	(3,877,058)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Increase in taxes receivable		(2,687)	(2,687)	(5,251)
Increase in due to/from other funds		(196,921)	(196,921)	(54,943)
(Increase) decrease in other assets	(188,948)		(188,948)	31,444
Increase in accounts payable	518,272	187,483	705,755	2,336
Increase in accrued liabilities		2,709	2,709	1,148
Increase (decrease) in claims payable	(19,700)	25,000	5,300	46,200
Net cash used by operating activities	\$ 520,435	(4,188,357)	(3,667,922)	(3,856,124)

DUPAGE COUNTY, ILLINOIS

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SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN FUND EQUITY

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

Year ended November 30, 2007

With comparative amounts for the year ended November 30, 2006

	2007	2006
EMPLOYEE LIFE/HEALTH INSURANCE		
Revenues		
Premiums		
Employer's	\$ 16,683,305	16,614,774
Employees'	5,837,379	5,944,826
Total revenues	22,520,684	22,559,600
Expenses		
Contractual	22,309,873	22,738,161
Operating income (loss)	210,811	(178,561)
Nonoperating revenue		
Investment income	34,071	46,481
Net income (loss)	244,882	(132,080)
Fund deficit		
December 1	(660,791)	(528,711)
November 30	\$ (415,909)	(660,791)

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

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

Year ended November 30, 2007

With comparative amounts for the year ended November 30, 2006

	Final Budget	2007 Actual	Variance with Budget Positive (Negative)	2006 Actual
LIABILITY INSURANCE				
Revenues				
Insurance excess aggregate payments	\$	25,846	25,846	20,183
Insurance settlement		127,937	127,937	20,409
Insurance reimbursement	523,305	451,239	(72,066)	391,207
Total revenues	523,305	605,022	81,717	431,799
Expenses				
Current				
General government				
Personnel	157,040	148,109	8,931	157,702
Commodities	202,546	12,010	190,536	9,037
Contractual	5,249,954	4,648,844	601,110	3,963,557
Total expenses	5,609,540	4,808,963	800,577	4,130,296
Operating loss	(5,086,235)	(4,203,941)	882,294	(3,698,497)
Nonoperating revenues				
Taxes	3,000,000	3,002,780	2,780	3,026,708
Investment income	60,000	59,003	(997)	62,720
Total nonoperating revenues	3,060,000	3,061,783	1,783	3,089,428
Loss before transfer	(2,026,235)	(1,142,158)	884,077	(609,069)
Transfer in				
General fund		1,300,000	(1,300,000)	
Net income (loss)	(2,026,235)	157,842	(415,923)	(609,069)
Fund equity (deficit)				
December 1	1,771,387	1,771,387		2,380,456
November 30	\$ (254,848)	1,929,229	(415,923)	1,771,387

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.

Local Law Drug Enforcement – This fund is used to account for the receipt and disbursement of funds received from fines assessed by the courts on adjudicated drug cases to be used by the Sheriff for drug enforcement purposes other than salaries.

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.

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 - Chancery Account - This fund is used to account for transactions relating to Sheriff's Office sale of foreclosed properties.

County Sheriff - Commissary Account - This fund is used to account for profits earned on jail commissary transactions, which are used for inmate welfare purposes.

County Sheriff - Inmate Account - This fund is used to account for the aggregate of all transactions, which occur in accounts held for each individual inmate.

County Sheriff - Arson Task Force - This fund is used to account for receipts and expenditures of monies by a Task Force developed by municipalities to mutually assist each other in arson related matters.

County Sheriff - Investigative Account - This fund is used to account for transactions relating to Sheriff's Office investigations for which monies must be available in advance.

County Sheriff - IVOC Account - This (Intelligence Vice and Organized Crime Account) fund is used to provide investigative funds for extremely sensitive investigative purposes.

County Sheriff - Replevin and Levy - This fund is used to account for the collection and disbursement of funds incurred by the Sheriff's Office while recovering property sold under contract when the purchaser defaults the terms of agreement.

County Sheriff - Too Good For Drugs - 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.

County Sheriff – Retired Canine Assistance Program - This fund is used to account for donations received from the public for medical expenses for the Sheriff's Office retired canine deputies.

County Sheriff – Extradition Account - This fund is used to account for transactions relating to transportation of prisoners by the Sheriff's Office.

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.

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET

FIDUCIARY FUND TYPES

November 30, 2007

	Agency						Total
	County Collector	County Treasurer	Clerk of the Circuit Court	Other	Agency Totals	Inter-Agency Eliminations	
ASSETS							
Cash							
Petty cash	\$		2,000	500	2,500		2,500
Demand deposits	39,684,290	9,295,478	8,467,178	5,084,164	62,531,110		62,531,110
Certificates of deposit		5,303,374	15,678,200		20,981,574		20,981,574
Investments			8,729,672		8,729,672		8,729,672
Receivables							
Taxes	6,048,993				6,048,993		6,048,993
Accrued interest			501,842		501,842		501,842
Due from Federal, State and other governmental units		51,995	153,104		205,099		205,099
Due from other funds			24,804,875		24,804,875	(24,804,875)	
Other assets		1,187,020		1,827	1,188,847		1,188,847
Total assets	\$ 45,733,283	15,837,867	58,336,871	5,086,491	124,994,512	(24,804,875)	100,189,637
LIABILITIES							
Due to Federal, State and other governmental units	\$ 42,019,434	7,234,194	538,287	372,405	50,164,320		50,164,320
Due to other funds			24,804,875		24,804,875	(24,804,875)	
Other liabilities	3,713,849	8,603,673	32,993,709	4,714,086	50,025,317		50,025,317
Total liabilities	\$ 45,733,283	15,837,867	58,336,871	5,086,491	124,994,512	(24,804,875)	100,189,637

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>COUNTY COLLECTOR</u>				
<u>General</u>				
Assets				
Cash				
Demand deposits	\$ 664,415	4,178,246,196	4,139,301,525	39,609,086
Certificates of deposit	35,400,000	105,140,741	140,540,741	
Receivables				
Taxes	11,571,418	2,151,034,336	2,156,556,761	6,048,993
	<u>\$ 47,635,833</u>	<u>6,434,421,273</u>	<u>6,436,399,027</u>	<u>45,658,079</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 44,371,268	4,178,246,194	4,180,673,232	41,944,230
Other liabilities	3,264,565	3,713,849	3,264,565	3,713,849
	<u>\$ 47,635,833</u>	<u>4,181,960,043</u>	<u>4,183,937,797</u>	<u>45,658,079</u>
<u>Condemnation/IDOT Tax Escrow</u>				
Assets				
Cash				
Demand deposits	\$ 138,462	167,458	288,732	17,188
Liabilities				
Due to Federal, State and other governmental units	\$ 138,462	167,458	288,732	17,188

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>COUNTY COLLECTOR (Cont.)</u>				
<u>Bankruptcy Escrow</u>				
Assets				
Cash				
Demand deposits	\$ 34,668	65,614	42,266	58,016
Liabilities				
Due to Federal, State and other governmental units	\$ 34,668	65,614	42,266	58,016
<u>Total - All County Collector's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 837,545	4,178,479,268	4,139,632,523	39,684,290
Certificates of deposits	35,400,000	105,140,741	140,540,741	
Receivables				
Taxes	11,571,418	2,151,034,336	2,156,556,761	6,048,993
	\$ 47,808,963	6,434,654,345	6,436,730,025	45,733,283
Liabilities				
Due to Federal, State and other governmental units	\$ 44,544,398	4,178,479,266	4,181,004,230	42,019,434
Other liabilities	3,264,565	3,713,849	3,264,565	3,713,849
	\$ 47,808,963	4,182,193,115	4,184,268,795	45,733,283

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>COUNTY TREASURER</u>				
<u>Inheritance Tax</u>				
Assets				
Cash				
Demand deposits	\$ 952,602	24,907,807	23,916,631	1,943,778
Liabilities				
Due to Federal, State and other governmental units	\$ 952,602	24,851,079	23,859,903	1,943,778
Due to other funds		56,728	56,728	
	\$ 952,602	24,907,807	23,916,631	1,943,778
<u>Escrow Account</u>				
Assets				
Cash				
Demand deposits	\$ 8,164	101,789	100,678	9,275
Certificates of deposits	480,000	60,000		540,000
	\$ 488,164	161,789	100,678	549,275
Liabilities				
Other liabilities	\$ 488,164	161,789	100,678	549,275

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>COUNTY TREASURER (Cont.)</u>				
<u>Township Projects Fund</u>				
Assets				
Cash				
Demand deposits	\$ 19,975	682,463	678,613	23,825
Certificates of deposits	3,225,000		10,000	3,215,000
Due from Federal, State and other governmental units	60,186	51,995	60,186	51,995
	<u>\$ 3,305,161</u>	<u>734,458</u>	<u>748,799</u>	<u>3,290,820</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 3,305,161	855,968	870,309	3,290,820
<u>Condemnation</u>				
Assets				
Cash				
Demand deposits	\$ 6,651,425	104,987,891	104,655,170	6,984,147
Certificates of deposits	4,746,500		4,746,500	
	<u>\$ 11,397,925</u>	<u>104,987,891</u>	<u>109,401,670</u>	<u>6,984,147</u>
Liabilities				
Other liabilities	\$ 11,397,925	100,241,391	104,655,170	6,984,147

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>COUNTY TREASURER (Cont.)</u>				
<u>Building Bond Trust</u>				
Assets				
Cash				
Demand deposits	\$ 4,450		100	4,350
Liabilities				
Other liabilities	\$ 4,450		100	4,350
<u>Employee's IMRF Plan</u>				
Assets				
Cash				
Demand deposits	\$ (21,483)	25,673,120	25,679,061	(27,424)
Certificates of deposits	890,000		50,000	840,000
Other assets	1,342,487	1,187,020	1,342,487	1,187,020
	\$ 2,211,004	26,860,140	27,071,548	1,999,596
Liabilities				
Due to Federal, State and other governmental units	\$ 2,211,004	27,644,007	27,855,415	1,999,596
Due to other funds		34,728	34,728	
	\$ 2,211,004	27,678,735	27,890,143	1,999,596
<u>State Fund/S.A. 1418</u>				
Assets				
Cash				
Demand deposits	\$ 35,709	193,626	20,421	208,914
Liabilities				
Other liabilities	\$ 35,709	193,626	20,421	208,914

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>COUNTY TREASURER (Cont.)</u>				
<u>Employee Savings Bond Plan</u>				
Assets				
Cash				
Demand deposits	\$ 937	50,135	50,200	872
Liabilities				
Other liabilities	\$ 937	50,135	50,200	872
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash				
Demand deposits	\$ 9,826	118,544	116,164	12,206
Liabilities				
Other liabilities	\$ 9,826	118,544	116,164	12,206
<u>Sale in Error Interest</u>				
Assets				
Cash				
Demand deposits	\$	217,990	212,990	5,000
Certificates of deposit	500,000		5,000	495,000
	\$ 500,000	217,990	217,990	500,000
Liabilities				
Other liabilities	\$ 500,000	212,990	212,990	500,000

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>COUNTY TREASURER (Cont.)</u>				
<u>Domestic Relations Legal Fund</u>				
Assets				
Cash				
Demand deposits	\$ 17,365	301,052	292,633	25,784
Certificates of deposit	85,000	10,000		95,000
	<u>\$ 102,365</u>	<u>311,052</u>	<u>292,633</u>	<u>120,784</u>
Liabilities				
Other liabilities	\$ 102,365	311,052	292,633	120,784
<u>Federal Drug/S.A. 1417</u>				
Assets				
Cash				
Demand deposits	\$ 69,537	43,952	43,646	69,843
Liabilities				
Other liabilities	\$ 69,537	43,952	43,646	69,843
<u>Employee Flexible Benefits</u>				
Assets				
Cash				
Demand deposits	\$ 3,204	480,427	480,987	2,644
Certificates of deposit	75,000	25,000		100,000
	<u>\$ 78,204</u>	<u>505,427</u>	<u>480,987</u>	<u>102,644</u>
Liabilities				
Other liabilities	\$ 78,204	480,427	455,987	102,644

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>COUNTY TREASURER (Cont.)</u>				
<u>Kogen Trust Agreement</u>				
Assets				
Cash				
Certificates of deposit	\$ 17,459	915		18,374
Liabilities				
Other liabilities	\$ 17,459	915		18,374
<u>Local Law Drug Enforcement</u>				
Assets				
Cash				
Demand deposits	\$ 13,378	18,887		32,265
Liabilities				
Other liabilities	\$ 13,378	18,887		32,265

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>COUNTY TREASURER (Cont.)</u>				
<u>Total - All County</u>				
<u>Treasurer's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 7,765,089	157,777,683	156,247,294	9,295,478
Certificates of deposit	10,018,959	95,915	4,811,500	5,303,374
Due from Federal, State and other governmental units	60,186	51,995	60,186	51,995
Other assets	1,342,487	1,187,020	1,342,487	1,187,020
	<u>\$ 19,186,721</u>	<u>159,112,613</u>	<u>162,461,467</u>	<u>15,837,867</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 6,468,767	53,351,054	52,585,627	7,234,194
Due to other funds		91,456	91,456	
Other liabilities	12,717,954	101,833,708	105,947,989	8,603,673
	<u>\$ 19,186,721</u>	<u>155,276,218</u>	<u>158,625,072</u>	<u>15,837,867</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>CLERK OF THE CIRCUIT COURT</u>				
<u>Criminal Traffic Account</u>				
Assets				
Cash				
Demand deposits	\$ 5,578,687	55,731,182	53,215,464	8,094,405
Due from other funds	22,814,280	400,000		23,214,280
	<u>\$ 28,392,967</u>	<u>56,131,182</u>	<u>53,215,464</u>	<u>31,308,685</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 476,430	538,287	476,430	538,287
Other liabilities	27,916,537	55,731,182	52,877,321	30,770,398
	<u>\$ 28,392,967</u>	<u>56,269,469</u>	<u>53,353,751</u>	<u>31,308,685</u>
<u>Bond Account</u>				
Assets				
Cash				
Demand deposits	\$ 445,160	2,876,489	2,688,933	632,716
Due from other funds	1,540,595	400,000	350,000	1,590,595
	<u>\$ 1,985,755</u>	<u>3,276,489</u>	<u>3,038,933</u>	<u>2,223,311</u>
Liabilities				
Other liabilities	\$ 1,985,755	2,526,489	2,288,933	2,223,311

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>CLERK OF THE CIRCUIT COURT (Cont.)</u>				
<u>Civil Fee Account</u>				
Assets				
Cash				
Petty cash	\$ 2,000			2,000
Demand deposits	(146,927)	10,089,719	9,997,896	(55,104)
Due from Federal, State and other governmental units	144,927	153,104	144,927	153,104
	\$ -	10,242,823	10,142,823	100,000
Liabilities				
Due to other funds	\$	10,242,823	10,142,823	100,000
<u>Investment Account</u>				
Assets				
Cash				
Demand deposits	\$ (416,475)	1,206,071	994,435	(204,839)
Certificates of deposit	15,666,137	12,063		15,678,200
Investments	8,630,133	99,539		8,729,672
Accrued interest receivable	485,080	501,842	485,080	501,842
	\$ 24,364,875	1,819,515	1,479,515	24,704,875
Liabilities				
Due to other funds	\$ 24,364,875	900,000	560,000	24,704,875

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>CLERK OF THE CIRCUIT COURT (Cont.)</u>				
<u>Work Release Account</u>				
Assets				
Cash				
Demand deposits	\$ 2,488	69,083	71,571	
Due from other funds	10,000		10,000	
	\$ 12,488	69,083	81,571	-
Liabilities				
Other liabilities	\$ 12,488	59,083	71,571	
<u>Total - All Clerk of the Circuit Court Agency Funds</u>				
Assets				
Cash				
Petty cash	\$ 2,000			2,000
Demand deposits	5,462,933	69,972,544	66,968,299	8,467,178
Certificates of deposits	15,666,137	12,063		15,678,200
Investments	8,630,133	99,539		8,729,672
Accrued interest receivable	485,080	501,842	485,080	501,842
Due from Federal, State and other governmental units	144,927	153,104	144,927	153,104
Due from other funds	24,364,875	800,000	360,000	24,804,875
Total assets	\$ 54,756,085	71,539,092	67,958,306	58,336,871
Liabilities				
Due to Federal, State and other governmental units	\$ 476,430	538,287	476,430	538,287
Due to other funds	24,364,875	11,142,823	10,702,823	24,804,875
Other liabilities	29,914,780	58,316,754	55,237,825	32,993,709
Total liabilities	\$ 54,756,085	69,997,864	66,417,078	58,336,871

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>OTHER AGENCY FUNDS</u>				
<u>County Clerk</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	570,117	15,761,630	15,421,985	909,762
	<u>\$ 570,617</u>	<u>15,761,630</u>	<u>15,421,985</u>	<u>910,262</u>
Liabilities				
Other liabilities	\$ 570,617	15,761,630	15,421,985	910,262
<u>State's Attorney - Tax and Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 1,188	24,039	18,262	6,965
Liabilities				
Other liabilities	\$ 1,188	24,039	18,262	6,965
<u>State's Attorney - Victim Restitution</u>				
Assets				
Cash				
Demand deposits	\$ 197,065	453,176	441,036	209,205
Liabilities				
Other liabilities	\$ 197,065	453,176	441,036	209,205

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Probation Department</u>				
Assets				
Cash				
Demand deposits	\$ 336,210	148,074	128,168	356,116
Liabilities				
Due to Federal, State and other governmental units	\$ 336,210	148,074	128,168	356,116
<u>County Sheriff - Chancery Account</u>				
Assets				
Cash				
Demand deposits	\$ 3,083,204	27,154,872	28,202,069	2,036,007
Liabilities				
Other liabilities	\$ 3,083,204	27,154,872	28,202,069	2,036,007
<u>County Sheriff - Commissary Account</u>				
Assets				
Cash				
Demand deposits	\$ 907,651	888,173	924,059	871,765
Liabilities				
Other liabilities	\$ 907,651	888,173	924,059	871,765

STATEMENT OF CHANGES IN ASSETS AND LIABILITES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Sheriff - Inmate Account</u>				
Assets				
Cash				
Demand deposits	\$ 108,290	1,223,926	1,216,668	115,548
Liabilities				
Other liabilities	\$ 108,290	1,223,926	1,216,668	115,548
<u>County Sheriff - Arson Task Force</u>				
Assets				
Cash				
Demand deposits	\$ 2,045	13,596	11,954	3,687
Liabilities				
Other liabilities	\$ 2,045	13,596	11,954	3,687
<u>County Sheriff - Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 19,142	130,617	133,470	16,289
Liabilities				
Due to Federal, State and other governmental units	\$ 19,142	130,617	133,470	16,289

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Sheriff - IVOC Account</u>				
Assets				
Cash				
Demand deposits	\$ 4,651	5,601	8,051	2,201
Liabilities				
Other liabilities	\$ 4,651	5,601	8,051	2,201
<u>County Sheriff - Replevin and Levy</u>				
Assets				
Cash				
Demand deposits	\$ 24,206	58,690	39,612	43,284
Liabilities				
Other liabilities	\$ 24,206	58,690	39,612	43,284
<u>County Sheriff - Too Good For Drugs</u>				
Assets				
Cash				
Demand deposits	\$ 633	633	1,107	159
Liabilities				
Other liabilities	\$ 633	633	1,107	159

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Sheriff - Drug Traffic Prevention</u>				
Assets				
Cash				
Demand deposits	\$ 36,521	384,352	299,244	121,629
Liabilities				
Other liabilities	\$ 36,521	384,352	299,244	121,629
<u>County Sheriff - JEZ Fund</u>				
Assets				
Cash				
Demand deposits	\$ 2,676	23,688	20,965	5,399
Liabilities				
Other liabilities	\$ 2,676	23,688	20,965	5,399
<u>County Sheriff - Drug Traffic Seizure Account</u>				
Assets				
Cash				
Demand deposits	\$ 85,541	210,777	189,855	106,463
Liabilities				
Other liabilities	\$ 85,541	210,777	189,855	106,463

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Sheriff - Sex Offender</u>				
Assets				
Cash				
Demand deposits	\$ 1,525	2,579	2,678	1,426
Liabilities				
Other liabilities	\$ 1,525	2,579	2,678	1,426
<u>County Sheriff - Major Crimes Task Force</u>				
Assets				
Cash				
Demand deposits	\$ 13,629	9,750	5,459	17,920
Liabilities				
Other liabilities	\$ 13,629	9,750	5,459	17,920
<u>County Sheriff - Explorer Post 644</u>				
Assets				
Cash				
Demand deposits	\$ 382	659	686	355
Liabilities				
Other liabilities	\$ 382	659	686	355

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>County Sheriff - Retired Canine Assistance Program</u>				
Assets				
Cash				
Demand deposits	\$ 700		700	
Liabilities				
Other liabilities	\$ 700		700	
<u>County Sheriff - Extradition Account</u>				
Assets				
Cash				
Demand deposits	\$	25,161	20,660	4,501
Liabilities				
Other liabilities	\$	25,161	20,660	4,501
<u>Convalescent Center - Special Account</u>				
Assets				
Cash				
Demand deposits	\$ 22,829	816,097	815,451	23,475
Liabilities				
Other liabilities	\$ 22,829	816,097	815,451	23,475

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>Convalescent Center - Residents'</u>				
<u>Agency Fund</u>				
Assets				
Cash				
Demand deposits	\$ 117,429	1,625,235	1,605,880	136,784
Liabilities				
Other liabilities	\$ 117,429	1,625,235	1,605,880	136,784
<u>Convalescent Center -</u>				
<u>Administrative Account</u>				
Assets				
Cash				
Demand deposits	\$ 81,650	173,234	159,660	95,224
Other assets	1,759	171,291	171,223	1,827
	\$ 83,409	344,525	330,883	97,051
Liabilities				
Other liabilities	\$ 83,409	344,525	330,883	97,051

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
<u>OTHER AGENCY FUNDS (Cont.)</u>				
<u>Total - All Other Agency Funds</u>				
ASSETS				
Cash				
Petty cash	\$ 500			500
Demand deposits	5,617,284	49,134,559	49,667,679	5,084,164
Other assets	1,759	171,291	171,223	1,827
Total assets	<u>\$ 5,619,543</u>	<u>49,305,850</u>	<u>49,838,902</u>	<u>5,086,491</u>
LIABILITIES				
Due to Federal, State and other governmental units	\$ 355,352	278,691	261,638	372,405
Other liabilities	5,264,191	49,027,159	49,577,264	4,714,086
Total liabilities	<u>\$ 5,619,543</u>	<u>49,305,850</u>	<u>49,838,902</u>	<u>5,086,491</u>

SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

Year ended November 30, 2007

	Balances November 30, 2006	Additions	Deductions	Balances November 30, 2007
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Cash				
Petty cash	\$ 2,500			2,500
Demand deposits	19,682,851	4,455,364,054	4,412,515,795	62,531,110
Certificates of deposit	61,085,096	105,248,719	145,352,241	20,981,574
Investments	8,630,133	99,539		8,729,672
Receivables				
Taxes	11,571,418	2,151,034,336	2,156,556,761	6,048,993
Accrued interest	485,080	501,842	485,080	501,842
Due from Federal, State and other governmental units	205,113	205,099	205,113	205,099
Due from other funds	24,364,875	800,000	360,000	24,804,875
Other assets	1,344,246	1,358,311	1,513,710	1,188,847
Total assets	\$ 127,371,312	6,714,611,900	6,716,988,700	124,994,512
LIABILITIES				
Due to Federal, State and other governmental units	\$ 51,844,947	4,232,647,298	4,234,327,925	50,164,320
Due to other funds	24,364,875	11,234,279	10,794,279	24,804,875
Other liabilities	51,161,490	212,891,470	214,027,643	50,025,317
Total liabilities	\$ 127,371,312	4,456,773,047	4,459,149,847	124,994,512



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

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

COMPARATIVE SCHEDULES BY SOURCE

November 30, 20067 and 2006

	2007	2006
Governmental activities capital assets		
Land	\$ 265,261,443	264,316,379
Buildings	268,874,336	267,826,423
Improvements other than buildings	6,024,381	5,387,278
Machinery and equipment	67,663,774	64,000,202
Infrastructure	583,476,274	558,199,681
Construction in progress	68,058,489	61,877,683
Total governmental activities capital assets	<u>\$1,259,358,697</u>	<u>1,221,607,646</u>
Investments in governmental activities capital assets by source		
General Fund	\$ 128,365,379	129,065,213
Special Revenue activities	784,905,939	750,325,376
Capital Projects activities	346,087,379	342,217,057
Total governmental activities capital assets	<u>\$1,259,358,697</u>	<u>1,221,607,646</u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2007

Function and Activity	Land	Buildings	Improvements Other than Buildings	Infrastructure	Machinery and Equipment	Construction in Progress	Governmental Funds Capital Assets November 30, 2007
Educational Services	\$				6,117		6,117
Cultural and Recreation Historical Museum		792,125			45,265		837,390
General Government							
Automotive Services		88,168					88,168
Capital Plant	912,000	52,444,794	1,376,789		9,660,200	302,575	64,696,358
County Board		6,680			24,243		30,923
County Clerk		68,723			196,092		264,815
County Treasurer					31,897		31,897
Data Processing					2,683,628		2,683,628
Election Commission					10,044,741		10,044,741
Finance					200,206		200,206
Groundskeeping					341,829		341,829
Personnel - Security					173,803		173,803
Personnel Department					127,286		127,286
Polling Place Accessibility					19,471		19,471
Recorder of Deeds					878,074		878,074
Supervisor of Assessments					202,362		202,362
Total General Government	912,000	52,608,365	1,376,789	-	24,583,832	302,575	79,783,561
Highway, Streets and Bridges Maintenance		10,339,724			12,061,859		22,401,583
Streets and Bridges	125,015,386		1,492,392	536,165,128		56,046,911	718,719,817
Total Highway, Streets and Bridges	125,015,386	10,339,724	1,492,392	536,165,128	12,061,859	56,046,911	741,121,400
Judicial							
Circuit Court					496,406		496,406
Circuit Court Probation					336,852		336,852
Clerk of the Circuit Court					7,109,976		7,109,976
Courthouse Construction 01		47,644,124	3,110,746		3,126,651	48,822	53,930,343
JOF Bldg & Furnishings		55,725,937			3,882,810		59,608,747
Jury Commission					16,247		16,247
Law Library					104,197		104,197
Neutral Site Custody Exchange		32,766			149,812		182,578
Public Defender		1,510			90,024		91,534
States Attorney					476,683		476,683
Youth Home	101,500	11,349,779	44,454		54,708		11,550,441
Total Judicial	101,500	114,754,116	3,155,200	-	15,844,366	48,822	133,904,004
Health and Public Safety							
Animal Control		794,119			168,603		962,722
Child Victim Witness Project		28,555			51,679		80,234
Convalescent Center Life Safety Improvement Grant					375,000	841,127	1,216,127
Convalescent Center Kitchen Renovation Grant					201,082	102	201,184
Coroner		2,098,008			378,100		2,476,108
County Jail		65,563,987			637,558		66,201,545
Courthouse Security					61,280		61,280
Health Department	3,567,740	14,988,640			3,907,208		22,463,588
Jail Remodeling 01		3,104,379					3,104,379
Office of Emergency Mgmt		568,418			1,094,887		1,663,305
Sheriff		3,227,411			6,580,180		9,807,591
Total Health and Public Safety	3,567,740	90,373,517	-	-	13,455,577	841,229	108,238,063

(Cont.)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2007

Function and Activity	Land	Buildings	Improvements Other than Buildings	Infrastructure	Machinery and Equipment	Construction in Progress	Governmental Funds Capital Assets November 30, 2007
Public Service							
Community Development					45,096		45,096
Economic Development & Planning					629,203		629,203
Employment & Training					284,134		284,134
Human Services					20,451		20,451
Weatherization Grant					53,506		53,506
Total Public Services	-	-	-	-	1,032,390	-	1,032,390
Public Works							
Drainage	17,839,599			10,865,931	61,180	76,176	28,842,886
Stormwater	117,825,218	6,489		36,445,215	573,188	10,742,776	165,592,886
Total Public Works	135,664,817	6,489	-	47,311,146	634,368	10,818,952	194,435,772
Total Governmental Funds Capital Assets	\$ 265,261,443	268,874,336	6,024,381	583,476,274	67,663,774	68,058,489	1,259,358,697

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2007

Function and Activity	Governmental Funds Capital Assets November 30, 2006	Additions	Deductions	2007 Adjustment	Governmental Funds Capital Assets November 30, 2007
Educational Services	\$ 6,117				6,117
Cultural and Recreation					
Historical Museum	837,390				837,390
General Government					
Automotive Services	120,187		32,019		88,168
Capital Plant	62,880,501	2,047,453	231,596		64,696,358
County Board	30,923				30,923
County Clerk	225,957	38,858			264,815
County Treasurer	31,897				31,897
Data Processing	2,724,345	155,196	195,913		2,683,628
DP - Telecommunications	491,765		491,765		
Election Commission/Board of Elections	10,054,925	19,950	30,134		10,044,741
Finance	268,481	41,739	110,014		200,206
Groundskeeping	524,271		182,442		341,829
Personnel - Security	131,202	42,601			173,803
Personnel Department	120,186	7,100			127,286
Polling Place Accessibility	104,491			(85,020)	19,471
Recorder of Deeds	963,752	492,954	578,632		878,074
Supervisor of Assessments	202,362				202,362
Total General Government	78,875,245	2,845,851	1,852,515	(85,020)	79,783,561
Highway, Streets and Bridges					
Maintenance	22,789,889	248,551	636,857		22,401,583
Streets and Bridges	692,701,096	35,667,872	9,649,151		718,719,817
Total Highway, Streets and Bridges	715,490,985	35,916,423	10,286,008	-	741,121,400
Judicial					
Circuit Court	496,406				496,406
Circuit Court Probation	322,366	14,486			336,852
Clerk of the Circuit Court	6,243,863	866,113			7,109,976
Courthouse Construction 01	53,009,607	920,736			53,930,343
IOF Bldg & Furnishings	59,608,747				59,608,747
Jury Commission	16,247				16,247
Law Library	104,197				104,197
Neutral Site Custody Exchange	187,614		5,036		182,578
Public Defender	96,123	10,210	14,799		91,534
States Attorney	505,185	15,983	44,485		476,683
Youth Home	11,550,441				11,550,441
Total Judicial	132,140,796	1,827,528	64,320	-	133,904,004
Health and Public Safety					
Animal Control	962,722				962,722
Child Victim Witness Project	80,234				80,234
Convalescent Center Life Safety Improvement Grant	375,000	756,107		85,020	1,216,127
Convalescent Center Kitchen Renovation Grant	201,082	102			201,184
Coroner	2,476,108				2,476,108
County Jail	66,201,545				66,201,545
Courthouse Security	61,280				61,280
Health Department	21,425,238	1,053,046	14,696		22,463,588
Jail Remodeling 01	3,104,379				3,104,379
Office of Emergency Mgmt	1,625,732	37,573			1,663,305
Sheriff	9,816,758	92,364	101,531		9,807,591
Total Health and Public Safety	106,330,078	1,939,192	116,227	85,020	108,238,063

(Cont.)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

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SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2007

Function and Activity	Governmental Funds Capital Assets November 30, 2006	Additions	Deductions	2007 Adjustment	Governmental Funds Capital Assets November 30, 2007
Public Service					
Community Development	28,411			16,685	45,096
Economic Development & Planning	606,434	22,769			629,203
Employment & Training	284,134				284,134
Human Services	109,393		18,751	(70,191)	20,451
Weatherization Grant				53,506	53,506
Total Public Services	1,028,372	22,769	18,751	-	1,032,390
Public Works					
Drainage	28,230,214	612,672			28,842,886
Stormwater	158,668,449	7,015,578	91,141		165,592,886
Total Public Works	186,898,663	7,628,250	91,141	-	194,435,772
Total Governmental Activities Capital Assets	\$ 1,221,607,646	50,180,013	12,428,962	-	1,259,358,697



Statistical Section

DUPAGE COUNTY, ILLINOIS

Statistical Section

The information in this section is not covered by the Independent Auditor's Report, but is presented as supplemental data for the benefit of the readers of the comprehensive annual financial report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to better understand and assess DuPage County's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	279-284
Revenue Capacity	
These schedules contain trend information to help the reader to assess the County's most significant local revenue sources, which are sales tax and the property tax.	285-296
Debt Capacity	
These schedules present information to help the reader assess the a affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	297-305
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	306-307
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	308-313

Sources:

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

FINANCIAL TRENDS

DUPAGE COUNTY, ILLINOIS

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NET ASSETS BY COMPONENT

Last Five Fiscal Years

Fiscal Year	2003	2004	2005	2006	2007
Governmental activities					
Invested in capital assets, net of related debt	\$ 409,160,075	438,613,920	473,371,347	489,840,802	515,688,772
Restricted	35,417,001	31,696,416	30,232,470	30,070,231	28,610,054
Unrestricted	216,763,627	192,142,586	171,950,707	165,155,058	149,049,290
Total governmental activities net assets	\$ 661,340,703	662,452,922	675,554,524	685,066,091	693,348,116
Business-type activities					
Investment in capital assets, net of related debt	\$ 85,774,594	84,877,842	83,338,145	80,835,414	82,506,297
Restricted	757,575	769,073	765,747	761,722	1,164,884
Unrestricted	23,183,672	19,440,166	16,104,774	15,466,447	17,014,533
Total business-type activities net assets	\$ 109,715,841	105,087,081	100,208,666	97,063,583	100,685,714
Primary government					
Invested in capital assets, net of related debt	\$ 494,934,669	523,491,762	556,709,492	570,676,216	598,195,069
Restricted	36,174,576	32,465,489	30,998,217	30,831,953	29,774,938
Unrestricted	239,947,299	211,582,752	188,055,481	180,621,505	166,063,823
Total primary government net assets	\$ 771,056,544	767,540,003	775,763,190	782,129,674	794,033,830

Note: Entity-wide financial information for the County government as a whole is available beginning in fiscal year 2002, the year GASB Statement No. 34 was implemented. In 2002, however, the DuPage County Forest Preserve District was considered a blended component unit of DuPage County. To present the amounts for fiscal years 2002 and prior would be misleading when compared to the DuPage County government without the Forest Preserve post fiscal years 2002. Therefore, entity-wide information for DuPage County is shown beginning in fiscal year 2003.

CHANGES IN NET ASSETS

Last Five Fiscal Years

Fiscal Year	2003	2004	2005	2006	2007
Expenses					
Governmental activities:					
General government	\$ 72,247,201	67,411,403	67,928,785	76,530,069	80,569,502
Health and public safety	84,007,706	84,270,876	90,136,964	92,461,036	87,109,394
Highways, streets and bridges	47,585,994	35,281,769	35,815,839	39,482,040	50,394,522
Public services	34,136,750	28,135,526	30,800,110	37,683,088	33,398,538
Judicial	38,202,208	39,645,479	41,683,337	43,474,837	42,982,648
Conservation and recreation	147,579				
Public works	6,975,644	10,986,745	7,830,746	14,224,528	9,301,970
Educational services	605,645	534,495	662,333	624,636	581,374
Interest on long-term debt	18,376,712	17,202,581	13,932,166	15,193,374	15,012,918
Total governmental activities and expenses	302,285,439	283,468,874	288,790,280	319,673,608	319,350,866
Business-type activities:					
Convalescent Center	34,486,044	31,840,489	34,663,672	33,659,477	33,338,061
Water and Sewerage System	16,353,206	14,679,708	15,446,718	16,133,688	19,520,073
Total business-type activities and expenses	50,839,250	46,520,197	50,110,390	49,793,165	52,858,134
Total primary government expenses	\$ 353,124,689	329,989,071	338,900,670	369,466,773	372,209,000
Program Revenues					
Governmental activities:					
Charges for services:					
General government	24,708,444	21,485,982	23,433,540	19,834,516	20,063,804
Health and public safety	11,762,120	14,315,879	19,084,970	21,511,516	19,447,080
Highways, streets and bridges	1,451,550	3,005,377	2,791,345	2,910,020	1,837,333
Public services	1,360,769	1,551,906	2,057,392	3,819,920	3,721,579
Judicial	14,911,013	14,818,206	16,061,239	21,822,637	23,445,481
Conservation and recreation	238,492				
Public works	1,822,353	2,143,023	3,787,149	1,582,857	1,777,963
Educational services	312,718	320,650	323,222	412,465	481,640
Operating grants and contributions:					
General government	2,778,772	2,798,472	2,887,946		
Health and public safety	22,423,145	19,415,880	15,856,357	13,561,735	19,061,568
Highways, streets, and bridges	14,960,642	14,889,202	15,674,685	16,153,506	16,030,448
Public services	27,431,867	21,862,183	22,265,751	34,448,567	24,913,259
Judicial	3,671,317	1,485,956	2,768,758	3,069,763	2,097,071
Conservation and recreation	147,579				
Public works	36,153	13,658	527,928	530,180	2,483,999
Capital grants and contributions	3,949,766	480,816	6,659,435	1,651,069	45,000
Total governmental activities program revenues	131,966,700	118,587,190	134,179,717	141,308,751	135,406,225

(Cont.)

DUPAGE COUNTY, ILLINOIS

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CHANGES IN NET ASSETS (CONT.)

Last Five Fiscal Years

Fiscal Year	2003	2004	2005	2006	2007
Business-type activities:					
Charges for services:					
Convalescent Center	\$ 25,551,385	25,011,379	24,772,001	24,949,646	34,169,487
Water and Sewerage System	14,460,512	13,366,266	14,872,907	13,353,597	18,814,973
Capital Contribution					932,680
Total business-type activities program revenues	40,011,897	38,377,645	39,644,908	38,303,243	53,917,140
Total primary government program revenues	\$ 171,978,597	156,964,835	173,824,625	179,611,994	189,323,365
Net (Expense)/Revenue					
Governmental activities	\$ (170,318,739)	(164,881,684.0)	(154,610,563.0)	(178,364,857.0)	(183,944,641)
Business-type activities	(10,827,353)	(8,142,552)	(10,465,482)	(11,489,922)	1,059,006
Total primary government net expense	(181,146,092)	(173,024,236)	(165,076,045)	(189,854,779)	(182,885,635)
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Property taxes	59,661,182	60,671,321	60,677,249	63,401,527	65,293,780
Taxes - sales and other	69,191,723	71,652,755	74,760,385	78,356,625	77,919,286
Investment earnings	4,193,101	3,058,695	6,475,021	10,335,980	11,435,092
Miscellaneous	29,789,029	31,111,132	27,799,510	39,177,144	36,027,972
Transfers	(10,000,000)	(500,000)	(2,000,000)	(2,700,000)	1,550,536
Total governmental activities	152,835,035	165,993,903	167,712,165	188,571,276	192,226,666
Business-type activities:					
Investment earnings	99,612	172,268	373,957	587,349	591,953
Contributions	5,043,776	2,841,524	3,213,110	4,362,635	
Transfers	10,000,000	500,000	2,000,000	2,700,000	(1,550,536)
Total business-type activities	15,143,388	3,513,792	5,587,067	7,649,984	(958,583)
Total primary government	\$ 167,978,423	169,507,695	173,299,232	196,221,260	191,268,083
Change in Net Assets					
Governmental activities	\$ (17,483,704)	1,112,219	13,101,602	10,206,419	8,282,025
Business-type activities	4,316,035	(4,628,760)	(4,878,415)	(3,839,938)	100,423
Total primary government	\$ (13,167,669)	(3,516,541)	8,223,187	6,366,481	8,382,448

Note: Entity-wide financial information for the County government as a whole is available beginning in fiscal year 2002, the year GASB Statement No. 34 was implemented. In 2002, however, the DuPage County Forest Preserve District was considered a blended component unit of DuPage County. To present the amounts for fiscal years 2002 and prior would be misleading when compared to the DuPage County government without the Forest Preserve post fiscal years 2002. Therefore, entity-wide information for DuPage County is shown beginning in fiscal year 2003.

FUND BALANCES - GOVERNMENTAL FUNDS

Last Five Fiscal Years

Fiscal Year	2003	2004	2005	2006	2007
General Fund					
Reserved	\$ 1,242,382	1,919,869	1,763,431	1,344,191	516,593
Unreserved					
Designated					
Undesignated	27,436,575	31,616,190	32,751,692	33,453,220	41,675,308
Total General Fund	\$ 28,678,957	33,536,059	34,515,123	34,797,411	42,191,901
All other governmental funds					
Reserved	\$ 80,533,754	62,531,012	60,424,690	76,292,742	57,298,733
Unreserved					
Designated					
Special revenue funds					
Capital project funds					
Undesignated					
Special revenue funds	112,762,249	115,526,203	112,245,558	88,816,971	85,189,680
Capital project funds	41,915,156	25,087,351	7,190,908	9,162,359	3,986,820
Total all other governmental funds	\$ 235,211,159	203,144,566	179,861,156	174,272,072	146,475,233

Note: For the years 2002 and prior, the DuPage County Forest Preserve District was considered a blended component unit of DuPage County and, therefore, to include those years would be misleading. Additional years will be included in the future.

DUPAGE COUNTY, ILLINOIS

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Years

(See Following Page)

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Years

Fiscal Year	1998	1999	2000	2001
Revenues				
Property taxes	\$ 57,922,863	57,693,923	58,236,158	59,979,175
Sales and other taxes	57,390,222	59,861,459	61,960,651	59,028,454
Intergovernmental	52,113,762	58,291,278	73,649,715	63,473,068
Court fees, fines and forfeitures	16,009,613	16,129,025	18,293,276	18,840,402
Licenses and permits	25,295,879	23,431,578	22,048,251	25,151,121
Charges for services	8,268,513	8,488,197	8,509,204	9,105,128
Investment earnings	14,912,509	11,738,655	12,620,149	15,566,467
Miscellaneous	6,592,734	8,673,148	13,095,483	17,522,716
Total Revenues	238,506,095	244,307,263	268,412,887	268,666,531
Expenditures				
General government	50,538,543	56,752,861	63,430,050	59,958,846
Health and public safety	57,453,933	62,880,326	69,634,209	74,855,617
Highways, streets and bridges	18,428,001	19,624,935	19,678,180	24,340,203
Public services	31,157,898	27,431,310	38,562,316	39,437,436
Judicial	28,384,858	33,384,855	31,670,010	33,843,799
Conservation and recreation				
Public works				
Educational services	510,428	520,606	566,619	589,768
Capital outlay	57,969,491	69,195,158	38,948,408	58,215,448
Debt service				
Principal	10,280,000	12,000,000	12,540,000	13,150,000
Interest	9,645,776	9,709,906	9,115,961	7,817,349
Cost of issuance				2,102,839
Fiscal agent fees	2,009	2,050	1,979	1,600
Total Expenditures	264,370,937	291,502,007	284,147,732	314,312,905
Excess of revenues over (under) expenditures	(25,864,842)	(47,194,744)	(15,734,845)	(45,646,374)
Other Financing Sources (Uses)				
Bond premium (discount)				245,310,921
Proceeds from sale of bonds				
Refunding bonds issued				
Payments to escrow agent				(32,132,931)
Transfers in	30,462,490	23,441,137	19,486,339	40,820,023
Transfers out	(36,588,322)	(23,358,290)	(18,994,075)	(38,029,528)
Total Other Financing Sources (Uses)	(6,125,832)	82,847	492,264	215,968,485
Net change in fund balances	\$ (31,990,674)	(47,111,897)	(15,242,581)	170,322,111
Debt service as a percentage of noncapital expenditures	9.65%	9.77%	8.83%	9.01%
Debt service as a percentage of total expenditures	7.54%	7.45%	7.62%	7.34%
Ratio of capital outlay to total expenditures	21.93%	23.74%	13.71%	18.52%

Note: For the years 2002 and prior, the DuPage County Forest Preserve District was considered a blended component unit of DuPage County. To display ten years of comparable information, the Forest Preserve District amounts have been excluded in years 2002 and prior.

2002	2003	2004	2005	2006	2007
59,260,347	59,661,132	57,778,075	57,636,475	60,380,421	62,175,701
58,216,201	58,801,687	61,849,632	63,677,005	66,048,731	65,872,024
89,835,154	100,454,333	89,782,650	93,274,929	96,625,344	92,739,193
19,442,530	21,911,203	23,918,962	24,522,083	24,611,715	27,239,079
25,644,044	30,226,695	28,395,663	31,121,315	32,794,968	33,701,035
6,342,636	9,952,319	12,349,237	17,960,600	21,024,637	20,321,963
9,666,303	4,330,225	3,037,648	6,419,397	10,226,780	11,342,018
24,677,282	44,073,267	11,350,215	10,087,722	20,995,917	11,900,300
293,084,497	329,410,861	288,462,082	304,699,526	332,708,513	325,291,313
63,914,371	72,102,186	63,022,030	62,627,436	70,274,920	73,398,979
80,081,427	81,879,308	82,421,316	86,139,878	89,374,002	85,835,446
26,849,690	52,740,258	20,892,196	21,472,792	20,155,564	22,005,394
38,851,738	34,850,065	28,370,224	30,230,866	37,654,587	33,322,033
35,464,320	36,053,057	36,700,006	37,664,637	39,660,294	39,096,750
	147,579		529,128	631,352	479,026
7,417,382	6,510,376	6,333,494	5,816,877	11,661,311	5,209,870
627,880	605,095	533,944	649,050	637,959	597,387
68,733,725	71,974,396	48,234,140	52,437,212	37,756,339	57,554,669
10,575,000	10,165,000	11,150,000	11,850,000	13,748,049	13,342,049
19,156,674	17,474,897	17,509,916	15,129,347	15,757,307	15,094,467
507,451			676,100	494,921	
	99,125	4,307	3,703	3,627	8,128
352,179,658	384,601,342	315,171,573	325,227,026	337,810,232	345,944,198
(59,095,161)	(55,190,481)	(26,709,491)	(20,527,500)	(5,101,719)	(20,652,885)
(338,098)	10,028		5,983,968	1,983,028	
7,664,934					
49,251,078			102,655,000	71,380,000	
(48,692,030)			(108,415,814)	(70,868,106)	
25,793,778	32,086,513	25,226,547	38,067,459	35,517,095	31,544,744
(26,193,778)	(42,986,513)	(25,726,547)	(40,067,459)	(38,217,094)	(31,294,208)
7,485,884	(10,889,972)	(500,000)	(1,776,846)	(205,077)	250,536
(51,609,277)	(66,080,453)	(27,209,491)	(22,304,346)	(5,306,796)	(20,402,349)
10.67%	8.87%	10.74%	10.14%	10.03%	9.86%
8.59%	7.21%	9.09%	8.50%	8.88%	8.22%
19.52%	18.71%	15.30%	16.12%	11.42%	16.64%

REVENUE CAPACITY

DUPAGE COUNTY, ILLINOIS

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

(See Following Page)

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Year Property Assessed	Fiscal Year Ended	Real Property				Total Real Property
		Residential	Farms	Commercial	Industrial	
1997	1998	\$ 14,729,586,813	4,466,912	3,947,165,094	1,615,053,091	20,296,271,910
1998	1999	15,334,536,659	4,210,294	4,188,425,178	1,728,609,998	21,255,782,129
1999	2000	16,060,426,926	3,908,539	4,451,496,803	1,870,064,640	22,385,896,908
2000	2001	16,891,022,904	3,430,316	4,771,496,667	1,982,580,010	23,648,529,897
2001	2002	18,189,481,680	3,109,460	4,990,593,085	2,264,635,445	25,447,819,670
2002	2003	19,952,217,467	2,936,898	5,378,405,250	2,458,741,706	27,792,301,321
2003	2004	22,099,619,125	2,500,119	5,436,094,670	2,484,148,348	30,022,362,262
2004	2005	23,986,874,400	2,738,613	5,746,669,555	2,645,121,713	32,381,404,281
2005	2006	26,060,213,465	2,268,796	5,956,784,732	2,762,305,796	34,781,572,789
2006	2007	28,387,881,395	2,228,289	6,284,770,668	2,871,702,953	37,546,583,305

^(a) Property values are assessed at 33.3% of estimated actual value.
The total direct tax rates are applicable to the fiscal year for which the taxes are levied and due.

^(b) Per \$1,000 of value.

Note: The County assesses property annually. Assessed value is net of tax exempt property.

Source

DuPage County Supervisor of Assessments Office
DuPage County Clerk's Office

Railroad Property	Total Taxable Assessed Value	Estimated Actual Value ^(a)	Total Direct Tax Rate ^(b)
8,451,288	20,304,723,198	67,614,728,249	2.970
9,314,254	21,265,096,383	70,812,770,955	2.831
10,349,812	22,396,246,720	74,579,501,578	2.682
10,541,336	23,659,071,233	78,784,707,206	2.536
11,053,923	25,458,873,593	84,778,049,065	2.353
12,027,226	27,804,328,547	92,588,414,062	2.154
10,499,738	30,032,862,000	100,009,430,460	1.999
10,672,405	32,392,076,686	107,865,615,364	1.850
9,960,265	34,791,533,054	115,855,805,070	1.797
10,480,387	37,557,063,692	125,065,022,094	1.713

PROPERTY TAX LEVIES AND TAX RATES AS EXTENDED -
ALL DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years

(\$000 Omitted)

Year	County	Tax Levies ⁽¹⁾						
		Cities and Villages	High Schools	Unit District	Grade Schools	Junior Colleges	Townships	Sanitary District
1998	\$ 60,305	125,533	232,357	336,554	315,954	42,877	26,627	620
1999	60,202	131,715	244,329	346,462	329,213	44,599	26,957	642
2000	60,089	137,791	253,523	359,902	344,592	46,243	27,605	671
2001	59,999	143,874	263,502	392,980	362,072	47,972	28,969	707
2002	59,905	154,825	278,353	435,666	387,277	50,814	30,241	742
2003	59,891	168,110	292,967	464,001	416,957	61,969	30,244	770
2004	60,036	176,040	302,915	503,280	451,002	64,695	32,062	798
2005	59,925	184,701	312,968	528,155	485,151	66,566	32,928	824
2006	62,520	195,081	326,830	559,536	511,523	68,198	34,634	864
2007	64,335	203,270	343,408	585,306	541,272	74,524	36,348	908

Tax Rates Per Hundred Dollars of Assessed Valuation ⁽²⁾

1998	0.2970	0.6182	1.1443	1.6575	1.5561	0.2112	0.1311	0.0031
1999	0.2831	0.6194	1.1490	1.6292	1.5481	0.2097	0.1268	0.0030
2000	0.2682	0.6152	1.1320	1.6070	1.5386	0.2065	0.1233	0.0030
2001	0.2536	0.6081	1.1137	1.6610	1.5304	0.2028	0.1224	0.0030
2002	0.2353	0.6081	1.0933	1.7113	1.5212	0.1996	0.1188	0.0029
2003	0.2154	0.6046	1.0537	1.6688	1.4996	0.2229	0.1088	0.0028
2004	0.1999	0.5862	1.0086	1.6758	1.5017	0.2154	0.1068	0.0027
2005	0.1850	0.5102	0.9662	1.6305	1.4977	0.2055	0.1017	0.0025
2006	0.1797	0.5607	0.9395	1.6083	1.4703	0.1960	0.0995	0.0025
2007	0.1713	0.5412	0.9144	1.5584	1.4412	0.1984	0.0968	0.0024

⁽¹⁾ Tax levy information obtained from DuPage County Clerk's office.

⁽²⁾ Tax rates calculated based on total County assessed valuation.

Park District	Library	Forest Preserve	Fire Protection	Service Areas	Special Districts	Total
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
102,052	19,801	44,220	77,771	5,059	7,729	2,015,818
107,153	20,594	48,937	86,322	5,752	7,773	2,125,902

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	6.3830
0.2933	0.0569	0.1271	0.2235	0.0145	0.0222	5.7940
0.2853	0.0548	0.1303	0.2298	0.0153	0.0207	5.6603

DUPAGE COUNTY, ILLINOIS

K-7

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

2007			1998		
Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation
Oakbrook Shopping Center	\$ 106,954	0.28%	JMB/Urbank Development	123,906	0.58%
AMB Prop RE Tax CO	105,144	0.28%	Hamilton Partners, Inc.	107,521	0.51%
Hamilton Partners, Inc.	97,435	0.26%	Lucent Industries	47,256	0.22%
AIMCO	91,756	0.24%	Amoco	43,611	0.21%
Long Ridge Office	83,831	0.22%	Inland Real Estate	40,375	0.19%
NS-MPO INC (Lucent Industries)	83,107	0.22%	McDonald's Corp.	37,666	0.18%
Real Estate Tax Advisors	72,606	0.19%	Commonwealth Edison	36,610	0.17%
AMLI	62,918	0.17%	ZML Development	32,176	0.15%
Wells Real Estate	54,731	0.15%	Yorktown Joint Venture	26,904	0.13%
Amoco	48,082	0.13%	Nalco Chemical Co.	21,893	0.10%

Notes: The assessed valuation is an approximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real property, it is possible to miss some valuations as well as some of the largest taxpayers.

Assessed value information can be obtained from the "Assessed Value and Estimated Actual Value of Taxable Property" schedule.

Source

DuPage County Assessment Files

DUPAGE COUNTY, ILLINOIS

K-8

PRIMARY EMPLOYERS

Current Year and Nine Years Ago

2007			1998		
Employer	Employees	Percentage of Total County Employment	Employer	Employees	Percentage of Total County Employment
Lucent Technologies	4,250	0.58%	Argonne National Lab	4,200	0.62%
Edward Hospital	4,247	0.57%	Edward Hospital	4,000	0.59%
Central DuPage Hospital	4,000	0.54%	Nicor Gas	2,969	0.44%
BP America	3,200	0.43%	Central DuPage Hospital	2,400	0.36%
Elmhurst Memorial Hospital	3,156	0.43%	Good Samaritan Hospital	2,400	0.36%
College of DuPage	3,111	0.42%	Fermi National Lab	2,300	0.34%
DuPage County	2,900	0.39%	College of DuPage	2,100	0.31%
Argonne National Lab	2,800	0.38%	Amoco Research Center	2,000	0.30%
Advocate Good Samaritan	2,525	0.34%	Household Finance Co.	1,560	0.23%
Nalco	2,400	0.32%	McDonalds Corporation	1,500	0.22%
	<u>32,589</u>	4.41%		<u>25,429</u>	3.76%
Total number of jobs in DuPage County	<u>738,623</u>		Total number of jobs in DuPage County	<u>675,580</u>	

Source

DuPage County Department of
Economic Development and Planning

U.S. Bureau of Economic Analysis

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year	County Tax Levy Amount	Collected Within the Current Year		Percentage of Levy Collected
		County Tax Levy as Extended	Collections	
1998	\$ 60,069,230	60,305,028	59,902,749	99.3%
1999	59,944,705	60,201,488	59,816,218	99.4%
2000	59,959,180	60,089,130	59,895,854	99.7%
2001	59,785,060	59,999,404	59,821,035	99.7%
2002	59,753,674	59,904,729	59,768,922	99.8%
2003	59,773,588	59,890,523	59,724,648	99.7%
2004	59,787,588	60,035,691	59,868,006	99.7%
2005	59,686,538	59,925,342	59,800,186	99.8%
2006	62,219,809	62,520,385	62,380,705	99.8%
2007	64,232,610	64,650,593	64,181,325	99.4%

Notes: Subsequent year collections are not presented because there was no subsequent adjustments to the levy.

Collections do not include collections for Special Service Areas.

Tax collections are shown net of any Court ordered abatements.

Tax extension amounts include any amounts added to the levy by the Court Clerk to cover the loss and cost of collecting the tax in the case of bonded indebtedness, and for amounts levied for pension fund purposes. The tax extension is also based on the state-certified equalization factor to the appropriate assessed values, and a subtraction of any homestead exemptions.

Source

DuPage County Treasurer/Collector's Office
DuPage County Clerk's Office

SALES TAXES

Last Ten Fiscal Years

Fiscal Year	(CT) Unincorporated 1 Cent	(CST) Incorporated 1/4 Cent	State Sales Tax Distributions ⁽¹⁾
1998	\$ 5,318,277	33,324,209	38,642,486
1999	5,827,283	35,138,152	40,965,435
2000	6,237,340	36,658,965	42,896,305
2001	5,731,311	36,088,758	41,820,069
2002	5,095,642	34,848,778	39,944,420
2003	4,833,614	34,392,152	39,225,766
2004	5,432,020	35,818,247	41,250,267
2005	5,803,511	37,292,470	43,095,981
2006	6,228,912	39,155,941	45,384,853
2007	5,960,121	39,229,222	45,189,343

⁽¹⁾ Sales taxes are shown on a modified accrual basis and are obtained from the annual financial report.

Notes:

CT - One percent of local portion of tax collections (unincorporated - equivalent to 16 percent of tax collections)

CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections)

Source

Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue.

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years
(000 omitted)

Category	1998			1999		
	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
General Merchandise	\$ 318,607	3,633,414	3,952,020	328,385	4,025,673	4,354,058
Food	78,546	832,377	910,922	95,793	1,011,716	1,107,508
Drinking and Eating Places	324,559	2,704,096	3,028,656	362,480	2,875,307	3,237,787
Apparel	7,458	1,498,669	1,506,127	9,338	1,581,081	1,590,419
Furniture, H.H. and Radio	111,230	3,032,780	3,144,010	154,129	3,238,326	3,392,455
Lumber, Bldg, Hardware	623,539	1,580,904	2,204,444	726,451	1,772,389	2,498,840
Automotive and Filling Stations	697,983	7,122,756	7,820,739	808,581	8,111,481	8,920,062
Drugs and Miscellaneous Retail	386,697	3,454,970	3,841,667	366,925	3,653,217	4,020,142
Agriculture and All Others	1,564,207	8,272,627	9,836,834	1,630,328	8,137,197	9,767,524
Manufacturers	214,462	1,404,207	1,618,669	256,499	1,381,897	1,638,396
Total	\$ 4,327,288	33,536,800	37,864,088	4,738,908	35,788,283	40,527,192

Notes:

CT - One percent of local portion of tax collections (unincorporated - equivalent to 16 percent of tax collections)

CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections)

The County's share of sales taxes shown above are net of administration fees applied by the State.

Source

Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

2000			2001			2002		
County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
335,631	3,796,127	4,131,758	365,690	4,098,601	4,464,291	411,138	4,020,487	4,431,625
119,452	1,221,725	1,341,176	93,471	1,305,968	1,399,439	88,074	1,325,146	1,413,220
356,079	3,312,778	3,668,858	342,811	3,117,253	3,460,064	321,656	3,179,700	3,501,356
15,192	1,602,568	1,617,760	24,329	1,558,263	1,582,592	10,258	1,521,158	1,531,416
328,806	3,597,359	3,926,165	232,560	3,322,954	3,555,514	216,925	3,082,079	3,299,003
742,755	1,944,086	2,686,842	401,673	2,046,492	2,448,166	321,987	2,035,186	2,357,173
945,241	8,540,025	9,485,266	898,316	8,743,760	9,642,076	913,453	8,481,162	9,394,615
425,893	3,844,211	4,270,104	387,542	3,796,879	4,184,421	379,885	3,901,668	4,281,553
1,380,760	7,258,987	8,639,748	1,430,267	6,874,365	8,304,632	1,139,271	6,005,939	7,145,210
250,071	1,360,429	1,610,500	242,056	1,281,852	1,523,909	188,620	1,093,543	1,282,163
4,899,881	36,478,295	41,378,176	4,418,714	36,146,388	40,565,103	3,991,267	34,646,068	38,637,335

(Cont.)

TAXABLE SALES BY CATEGORY (CONT.)

Last Ten Calendar Years
(000 omitted)

Category	2003			2004		
	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
General Merchandise	\$ 440,647	4,035,812	4,476,459	502,830	4,079,719	4,582,549
Food	102,270	1,371,714	1,473,984	173,161	1,304,113	1,477,274
Drinking and Eating Places	348,799	3,283,381	3,632,179	351,410	3,470,405	3,821,816
Apparel	19,592	1,515,430	1,535,023	(2,597)	1,650,242	1,647,645
Furniture, H.H. and Radio	102,518	2,941,128	3,043,646	110,790	3,101,839	3,212,629
Lumber, Bldg, Hardware	296,327	2,090,817	2,387,144	436,170	2,329,143	2,765,313
Automotive and Filling Stations	1,008,150	8,723,820	9,731,970	1,023,997	8,897,277	9,921,274
Drugs and Miscellaneous Retail	429,577	3,801,819	4,231,396	446,038	3,969,749	4,415,786
Agriculture and All Others	1,123,493	5,613,877	6,737,370	1,107,006	5,897,140	7,004,146
Manufacturers	156,289	1,069,744	1,226,033	230,630	1,225,228	1,455,859
Total	\$ 4,027,663	34,447,542	38,475,205	4,379,434	35,924,855	40,304,290

2005			2006			2007		
County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
506,745	3,816,501	4,323,246	496,485	4,186,174	4,682,659	480,348	3,943,060	4,423,408
151,713	1,335,312	1,487,025	164,974	1,351,816	1,516,791	153,791	1,391,611	1,545,402
362,199	3,545,748	3,907,948	409,591	3,742,036	4,151,626	378,420	3,874,431	4,252,851
14,280	1,717,307	1,731,587	26,361	1,832,452	1,858,814	33,499	1,839,448	1,872,947
180,186	3,257,559	3,437,745	90,531	3,435,858	3,526,389	88,854	3,181,449	3,270,303
365,724	2,421,650	2,787,375	338,202	2,363,751	2,701,953	361,774	2,278,402	2,640,176
1,109,790	9,714,240	10,824,030	1,311,566	10,368,596	11,680,162	1,206,181	10,219,217	11,425,398
530,273	4,301,833	4,832,106	513,333	4,540,648	5,053,981	530,371	4,670,560	5,200,931
1,201,041	6255768.47	7,456,810	1,283,476	6,592,338	7,875,814	1,163,646	6,528,106	7,691,752
231,230	1093550.78	1,324,781	289,741	1,091,800	1,381,542	209,376	1,061,785	1,271,161
4,653,181	37,459,470	42,112,651	4,924,260	39,505,470	44,429,730	4,606,260	38,988,069	43,594,329

DEBT CAPACITY

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Year	Population ⁽¹⁾	Gross General Obligation Debt Outstanding ⁽²⁾	Percentage of Estimated Actual Taxable Value of Taxable Value of Property ⁽³⁾	General Obligation Debt Per Capita
1998	880,491	\$ 132,470,000	0.19%	150.45
1999	892,547	126,660,000	0.17%	141.91
2000	904,161	120,590,000	0.15%	133.37
2001	912,044	224,545,000	0.26%	246.20
2002	924,589	216,045,000	0.23%	233.67
2003	925,188	210,475,000	0.21%	227.49
2004	935,451	204,155,000	0.19%	218.24
2005	929,113	198,920,000	0.17%	214.10
2006	932,670	195,630,000	0.16%	209.75
2007	929,192	188,250,000	0.15%	202.60

⁽¹⁾ Estimated population figures obtained from the DuPage County Development Department. Also refer to the Demographic and Economic Statistics Schedule for population data.

⁽²⁾ Included in Gross General Bonded Debt are the following: Series 1993 G.O. Refunding Bonds (Alternate Revenue Source - Jail Project); 1993 G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project); G.O. (Alternate) Bonds Series 2001 (Drainage Project); G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; G.O. Refunding Bonds (Alternate Revenue Source Jail Project) Series 2002; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002; G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005; Limited Tax G.O. Bonds (Courthouse Project) Series 2006; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006.

⁽³⁾ See the Assessed Value and Estimated Actual Value schedule.

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

November 30, 2007

District	Total Debt Outstanding ⁽³⁾	Percentage Applicable to County ⁽²⁾	Amount Applicable to County ⁽¹⁾
County	\$ 188,250,000	100.00%	188,250,000
Other Districts			
Forest Preserve	224,048,677	100.00%	224,048,677
Water Commission	54,670,000	98.41%	53,800,747
Cities and villages	7,602,583,345 ⁽¹⁾	8.42%	639,876,916
Townships	395,000	100.00%	395,000
Parks	858,112,496 ⁽¹⁾	37.23%	319,463,686
Fire protection	15,905,000	93.53%	14,876,401
Library	41,800,000	58.02%	24,252,382
Special service	5,297,225	100.00%	5,297,225
Grade schools	434,654,668	94.02%	408,678,495
High schools	414,344,301	96.57%	400,133,236
Unit schools	1,563,289,435	56.15%	877,864,035
Community colleges	137,998,102 ⁽¹⁾	62.42%	86,138,793
Subtotal Other Districts	\$ 11,353,098,249		3,054,825,593
Totals	\$ 11,541,348,249		3,243,075,593

(1) Includes the City of Chicago for which a minor portion overlaps into DuPage County.

(2) Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in DuPage County. Percentages have been rounded to the nearest hundredth.

(3) Represents general obligation debt, as reported by various governments. Overlapping governments without general obligation debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the DuPage County Clerk.

Source

Information obtained from the DuPage County Clerk's Office.

DUPAGE COUNTY, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

(See Following Page)

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	1998	1999	2000	2001
Assessed value of property	\$ 20,304,723,198	21,265,096,383	22,396,246,720	23,659,071,233
Debt limit - 5.75% of assessed value	1,167,521,584	1,222,743,042	1,287,784,186	1,360,396,596
Debt applicable to limit:				
General Obligation Bonds	16,160,000	13,215,000	10,140,000	61,920,000
Special Service Area Bonds	3,655,000	3,305,000	2,960,000	2,595,000
Total Debt Applicable to Limit	19,815,000	16,520,000	13,100,000	64,515,000
Legal Debt Margin	\$ 1,147,706,584	1,206,223,042	1,274,684,186	1,295,881,596
Total debt applicable to the debt limit as a percentage of debt limit	1.70%	1.35%	1.02%	4.74%

Note: State statutes limit the County's outstanding general debt to no more than 5.75 percent of the assessed value of property. Details regarding the County's outstanding debt can be found in the notes to the financial statements. The legal debt margin is the County's available borrowing authority under state finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the legal debt limit.

2002	2003	2004	2005	2006	2007
25,458,873,593	27,804,328,547	30,032,862,000	32,392,076,686	34,791,533,054	37,557,063,692
1,463,885,232	1,598,748,891	1,726,889,565	1,862,544,409	2,000,513,151	2,159,531,162
58,540,000	55,000,000	54,020,000	52,990,000	54,195,000	52,835,000
7,526,000	7,330,000	7,095,000	6,660,000	6,275,000	5,865,000
66,066,000	62,330,000	61,115,000	59,650,000	60,470,000	58,700,000
1,397,819,232	1,536,418,891	1,665,774,565	1,802,894,409	1,940,043,151	2,100,831,162
4.51%	3.90%	3.54%	3.20%	3.02%	2.72%

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year	Governmental Activities						Revenue Bonds
	General Obligation Debt	Capital Lease	Certificate of Participation	Revenue Bonds	Special Service Areas	Total Government Activities	
1998	\$ 132,470,000	11,600,000		37,780,000	3,655,000	185,505,000	14,312,529
1999	126,660,000	10,360,000		33,180,000	3,305,000	173,505,000	
2000	120,590,000	9,065,000		28,350,000	2,960,000	160,965,000	12,270,000
2001	224,545,000			159,190,000	2,595,000	386,330,000	11,161,467
2002	216,045,000		2,150,000	128,260,000	7,545,000	354,000,000	10,005,000
2003	210,475,000		1,875,000	124,155,000	7,330,000	343,835,000	9,125,000
2004	204,155,000		1,590,000	119,845,000	7,095,000	332,685,000	7,640,000
2005	198,920,000		1,295,000	117,870,000	6,660,000	324,745,000	6,235,000
2006	195,630,000		990,000	111,695,000	6,275,000	314,590,000	4,960,000
2007	188,250,000		675,000	106,495,000	5,865,000	301,285,000	3,800,000

(1) Percentage of Total Personal Income is the ratio between Total Personal Income and Total Outstanding Debt.

(2) Percentage of Per Capita Personal Income is the ratio between Per Capita Personal Income and Total Outstanding Debt.

(3) Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. For the years 2002 and prior, the DuPage County Forest Preserve District was considered a blended component unit of DuPage County; however, debt of the Forest Preserve District is not included.

Business Type Activities			Total Outstanding Debt	Total Personal Income (TPI)	Percentage of Total Personal Income ⁽¹⁾	Property Value	Percentage of Actual Value of Taxable Property ⁽²⁾	Per Capita Personal Income (PCPI)	Percentage of Per Capita Personal Income ⁽³⁾
EEPA Construction Loan	Capital Lease	Total Business Type Activities							
		14,312,529	199,817,529	36,956,687	18.495%	67,614,728,249	0.296%	41,704	0.021%
			173,505,000	39,294,139	22.647%	70,812,770,955	0.245%	43,753	0.025%
7,829,115		20,099,115	181,064,115	41,923,477	23.154%	74,579,501,578	0.243%	46,235	0.026%
7,392,385		18,553,852	404,883,852	41,317,556	10.205%	78,784,707,206	0.514%	45,148	0.011%
6,940,857	288,192	17,234,049	371,234,049	41,206,535	11.100%	84,778,049,065	0.438%	44,739	0.012%
6,474,030	229,108	15,828,138	359,663,138	42,276,000	11.754%	92,588,414,062	0.388%	45,677	0.013%
5,991,386	167,297	13,798,683	346,483,683	43,275,000	12.490%	100,009,430,460	0.346%	46,560	0.013%
5,492,389	102,633	11,830,022	336,575,022	45,138,000	13.411%	107,865,615,364	0.312%	48,472	0.014%
4,976,485	34,986	9,971,471	324,561,471	48,118,897	14.826%	115,855,805,070	0.280%	51,866	0.016%
4,443,101		8,243,101	309,528,101	N/A	N/A	125,065,022,094	0.247%	N/A	N/A

PLEGGED-REVENUE COVERAGE - SPECIAL REVENUE FUNDS - MOTOR FUEL TAX FUND
AND LOCAL GAS TAX FUND

TRANSPORTATION REVENUE BONDS

Last Ten Fiscal Years

Fiscal Year	MFT Gross Revenue	Local Gas Tax Gross Revenue	Total Revenue ⁽¹⁾	Operating Expenses		
				MFT	Local Gas Tax	Total
1998	\$ 12,937,993	24,543,284	37,481,277	1,329,148	33,542,577	34,871,725
1999	14,574,603	24,458,936	39,033,539	2,742,491	44,634,084	47,376,575
2000	18,111,477	26,969,821	45,081,298	5,951,676	26,587,968	32,539,644
2001	17,760,588	22,427,848	40,188,436	8,449,935	26,064,076	34,514,011
2002	23,201,317	24,943,228	48,144,545	6,553,083	19,031,202	25,584,285
2003	18,295,287	36,618,340	54,913,627	5,820,432	35,828,388	41,648,820
2004	20,472,212	24,475,763	44,947,975	7,170,317	18,817,226	25,987,543
2005	19,129,569	26,016,865	45,146,434	10,592,010	23,288,227	33,880,237
2006	21,759,537	25,868,518	47,628,055	12,674,648	34,266,284	46,940,932
2007	20,130,136	29,784,127	49,914,263	23,419,198	38,086,228	61,505,426

(1) Consists of the Motor Fuel Tax Fund and Local Gas Tax Fund (County Motor Fuel Tax) total revenue after any amounts are taken out by trustee for debt service. Gross Revenue includes nonoperating income.

(2) Consists of Transportation Revenue bonds issued in 1995, 2001 and 2005.

(3) Coverage ratio is calculated by dividing net revenue available for debt service by the sum of interest payments and principal retirements. Debt service requirements are paid from revenues before operating expenses.

(4) Consists of fiscal agent fees and costs of issuance.

Net Available Revenue	Transportation Revenue Bonds ⁽²⁾			Total Debt Service Payment	Coverage Ratio ⁽³⁾
	Principal Retirements	Interest Payments	Other ⁽⁴⁾		
2,609,552	4,390,000	2,169,373	400	6,559,773	0.40
(8,343,036)	4,600,000	1,947,915	400	6,548,315	(1.27)
12,541,654	4,830,000	1,709,750	400	6,540,150	1.92
5,674,425	5,080,000	793,293	200	5,873,493	0.97
22,560,260	2,580,000	8,492,289		11,072,289	2.04
13,264,807	4,105,000	6,848,763		10,953,763	1.21
18,960,432	4,310,000	6,633,000		10,943,000	1.73
11,266,197	4,535,000	4,962,274	506,367	10,003,641	1.13
687,123	6,175,000	5,735,313		11,910,313	0.06
(11,591,163)	5,200,000	5,491,188		10,691,188	(1.08)

PLEGGED-REVENUE COVERAGE - WATER AND SEWER SYSTEM REVENUE FUND

WATER AND SEWERAGE SYSTEM REVENUE BONDS

Last Ten Fiscal Years

Fiscal Year	Gross Revenues ⁽¹⁾	Operating Expenses ⁽²⁾	Net Revenue Available for Debt Service	Principal Retirements	Interest Payments	Total Debt Service Payments	Coverage Ratio ⁽³⁾
1995	\$ 14,648,056	7,778,921	6,869,135	880,000	981,931	1,861,931	3.69
1997	14,332,018	9,060,742	5,271,276	895,000	960,478	1,855,478	2.84
1998	13,681,302	8,883,745	4,797,557	935,000	913,367	1,848,367	2.60
1999	17,983,458	9,641,440	8,342,018	1,005,000	862,355	1,867,355	4.47
2000	15,428,565	10,762,717	4,665,848	1,050,000	804,989	1,854,989	2.51
2001	16,127,295	9,955,106	6,172,189	1,100,000	743,333	1,843,333	3.34
2002	13,735,771	9,923,041	3,812,730	1,165,000	921,979	2,086,979	1.82
2003	14,553,375	11,058,437	3,494,938	1,240,000	606,179	1,846,179	1.88
2004	13,483,132	9,906,088	3,577,044	1,485,000	357,000	1,842,000	1.93
2005	15,201,481	10,669,709	4,531,772	1,405,000	257,175	1,662,175	2.72
2006	13,931,616	11,063,872	2,867,744	1,275,000	224,875	1,499,875	1.91
2007	20,295,218	15,096,532	5,198,686	1,693,384	353,455	2,046,839	2.54

⁽¹⁾ Gross Revenues include all revenues available for debt service payments pursuant to the bond ordinances. Connection 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.

⁽³⁾ Coverage Ratio is calculated by dividing net revenue available for debt service by the sum of interest payments and principal retirements.

DEMOGRAPHIC AND ECONOMIC INFORMATION

DUPAGE COUNTY, ILLINOIS

K-18

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Educational Services	15	15	16	16	16	15	15	15	15	14
General Government	370	390	390	400	389	374	393	406	414	352
Highway, Streets and Bridges	90	90	100	104	105	114	112	103	103	105
Judicial	646	675	786	820	840	836	734	738	738	654
Health and Public Safety	1,448	1,482	1,565	1,611	1,645	1,617	1,640	1,566	1,562	1,501
Public Service	197	165	199	227	222	216	212	237	234	166
Public Works	133	133	135	136	134	132	135	132	131	108
Total	2,899	2,950	3,191	3,314	3,351	3,304	3,241	3,197	3,197	2,900

Notes:

Employee head counts are as of the year end.

Total full-time head count information obtained from the DuPage County Human Resources Department, Election Commission and the DuPage County Health Department.

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

Calendar Year	Population	Total Personal Income (TPI)	Per Capita Personal Income (PCPI)	Unemployment Rate
1998	880,491	\$ 36,956,687	41,704	2.7%
1999	892,547	39,294,139	43,753	2.7%
2000	904,161	41,923,477	46,235	2.6%
2001	915,316	41,317,556	45,148	3.8%
2002	921,452	41,206,535	44,739	5.1%
2003	925,188	42,276,000	45,677	5.2%
2004	935,451	43,275,000	46,560	4.9%
2005	929,113	45,138,000	48,472	4.7%
2006	932,670	48,118,897	51,866	3.4%
2007	929,192	N/A	N/A	3.8%

Notes:

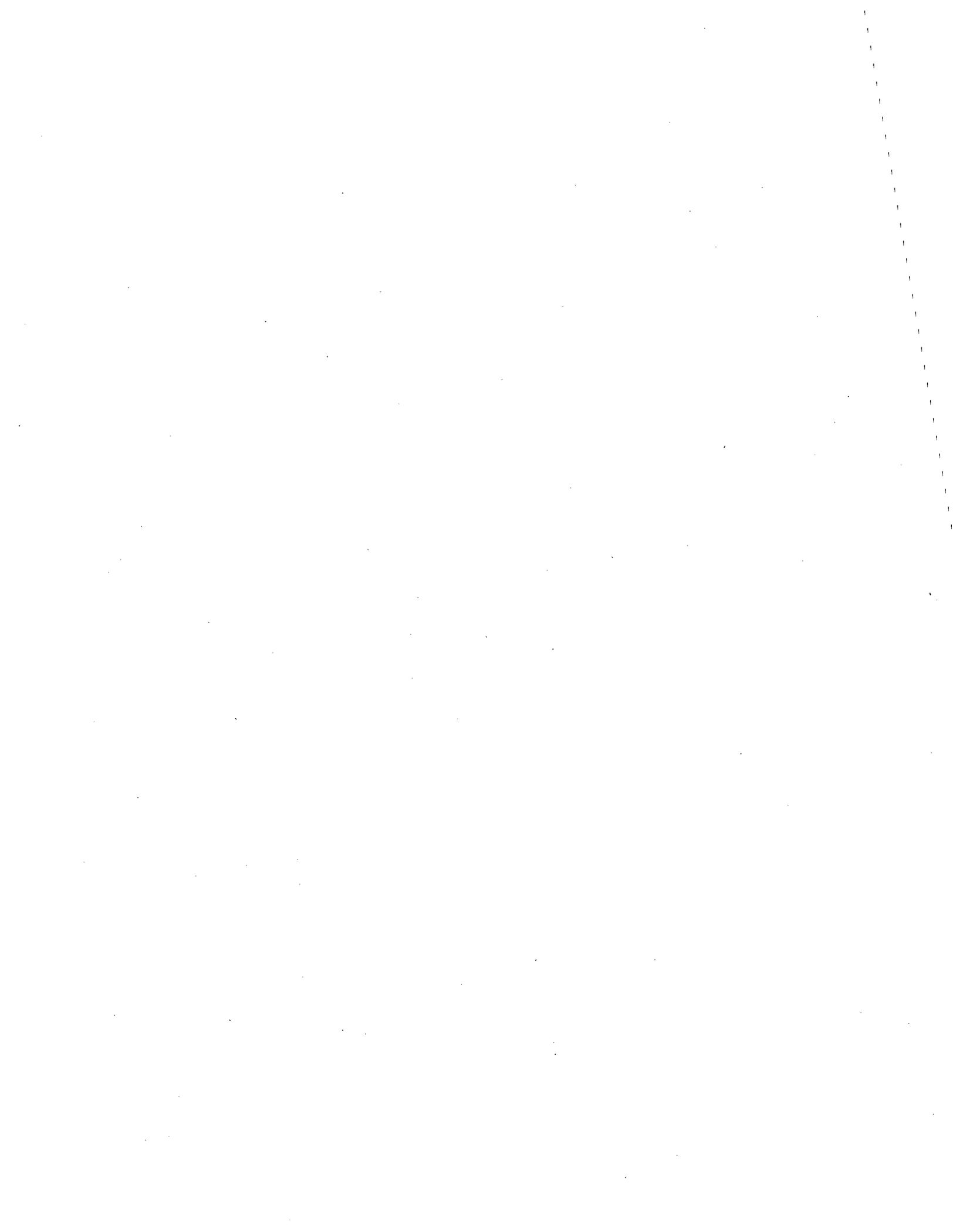
Income information obtained from the Bureau of Economic Analysis.

PCPI includes net earnings by place of residence; dividends, interest, rent and personal current transfer receipts received by the residents of DuPage County.

Population figures are estimates obtained from the U.S. Census Bureau, except for 2000 which is the actual population as per the census.

Unemployment rate figures were obtained from the Illinois Department of Employment Security.

OPERATING INFORMATION



DUPAGE COUNTY, ILLINOIS

OPERATING INDICATORS BY FUNCTION

November 30, 2007

(See Following Page)

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002
<u>General Government</u>					
Supervisor of Assessments:					
Real estate transfer declarations processed	24,532	26,139	23,427	23,649	24,166
Treasurer/Collector:					
Real estate parcels billed	298,792	300,956	303,480	305,958	310,247
<u>Public Services</u>					
Economic Development & Planning:					
Building permits issued	1,719	1,646	2,073	2,662	2,871
Inspections conducted	15,054	14,146	16,968	13,400	13,292
Stormwater:					
Stormwater permits reviewed	259	280	222	260	287
Stream maintenance miles completed	46.7	44.4	44.4	46.0	51.8
Convalescent Center:					
Patient days	176,206	173,952	176,216	168,147	156,482
Residents receiving care	N/A	961	879	879	999
Human Services:					
Individual senior citizens served	5,406	5,481	7,709	9,121	9,692
Clients handled by the Information Referral Specialist	N/A	30,699	22,585	18,283	22,025
Family Self Sufficiency Program clients	266	308	328	381	376
Rides provided by paratransit	45,464	46,494	51,638	50,878	53,381
Telephone calls handled by DPCO customer service	N/A	N/A	165,708	160,517	103,631
<u>Highway, Streets and Bridges</u>					
Transportation and Highways:					
Lane-miles maintained	862	866	869	874	878
New lane-miles	9.1	4.1	2.6	5.3	4.3
Highway permits processed	346	384	429	367	334
Number of bridges inspected	N/A	N/A	19	15	15
Miles of recreational trail system maintained	64	66	69	72	78
<u>Judicial</u>					
Circuit Court Probation:					
Traffic	173,990	177,052	178,856	185,819	187,873
Cases other than traffic	26,105	25,371	24,751	26,210	47,724

2003	2004	2005	2006	2007
25,948	26,156	25,619	21,765	16,369
312,852	314,649	317,380		323,543
2,356	2,674	2,521	2,376	2,664
10,392	12,737	13,823	12,208	15,057
312	314	302	366	307
35.0	14.8	4.1	4.7	2.8
147,177	131,793	125,880	119,636	121,616
580	998	994	735	727
10,782	11,326	12,284	12,834	12,903
24,714	30,924	27,883	29,345	29,300
351	457	626	539	547
57,143	58,692	53,411	54,476	61,360
161,377	151,056	122,488	122,271	135,000
888	892	895	896	897
10.1	3.6	4.2	0.8	1.0
276	346	306	341	323
14	17	12	23	15
79	85	97	97	97
182,893	186,997	190,775	188,154	186,646
58,646	60,962	61,271	62,909	70,860

OPERATING INDICATORS BY FUNCTION (CONT.)

Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002
<u>Health and Public Safety</u>					
Animal Control:					
Adoptable animals taken	N/A	1,933	1,506	1,334	1,896
Animals adopted or transferred to rescue	N/A	723	758	671	949
Sheriff:					
Patrol Division calls for service	49,266	N/A	N/A	N/A	65,775
Forensic Investigation Division - Crime scenes processed	1,019	N/A	N/A	N/A	1,218
Detective Division incident reports	9,054	N/A	N/A	N/A	8,650
Tactical Narcotics Team - investigations	N/A	N/A	N/A	N/A	N/A
Street value of drug seizures (in millions)	N/A	N/A	N/A	N/A	3.07
Crime laboratory criminal cases processed	4,073	3,306	4,272	4,175	3,676
Civil Division items processed	35,000	N/A	N/A	N/A	27,000
County jail average daily population ³	642	N/A	N/A	N/A	1,238
Health Department:					
Immunizations	38,243	33,188	36,975	25,213	21,697
Inspections and consultations	N/A	N/A	9,686	10,991	11,348
Mental health patients served					
Coroner:					
Death investigation cases	3,410	3,719	3,635	3,773	3,760
Homeland Security and Emergency Management:					
Weather event activity	N/A	47	45	44	34
Public Affairs/Community Education	N/A	25	24	12	6
County/Municipal/State Exercises	N/A	7	8	5	12
Traffic Detail	N/A	12	5	4	5
<u>Public Works</u>					
Waterworks and Sewerage Systems:					
Sewer customers	31,556	31,097	31,850	33,010	38,147
Gallons billed to sewer customers ¹	4,577	4,578	5,267	4,538	4,964
Water customers	3,972	3,593	3,662	3,921	4,029
Gallons of water sold (billed) ²	5,747	5,844	5,477	5,697	5,662

¹ - In billions

² - In millions

³ - Estimated from monthly amounts

Source

Various County departments

2003	2004	2005	2006	2007
2,203	1,985	1,715	2,103	2,216
1,102	994	812	924	1,849
66,005	60,210	58,888	59,136	47,308
1,861	1,988	1,856	2,050	2,030
7,525	6,636	6,650	6,697	6,202
81	105	182	137	129
2.30	0.53	6.82	31.02	16.07
3,531	3,592	3,374	3,649	4,127
24,000	38,072	36,019	37,654	34,819
1,300	1,340	1,275	825	821
23,898	19,688	19,194	17,363	16,315
12,188	11,720	12,768	16,523	16,653
			4,802	5,585
3,876	3,824	3,998	3,981	3,927
66	75	58	65	47
3	7	40	90	82
9	9	15	11	16
7	25	62	41	15
38,859	39,040	39,857	36,972	35,061
4.485	4.251	4.806	4.209	4.388
4,073	4,102	3,973	4,016	4,160
5.449	5.413	6.649	5.520	5.791

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002
Function/Program					
Educational Services					
Equipment - projector	1	1	1	1	1
General Government					
Building	3	3	3	3	3
Capital Plant - Vehicles	8	11	12	13	13
County Clerk - Vehicles	0	0	0	1	1
Data Processing - Vehicles	1	1	1	1	1
Finance - Vehicles	2	2	2	2	2
Security - Vehicles	2	4	4	4	4
Highway, Streets and Bridges					
Building	2	2	2	2	2
Vehicles	45	52	76	93	99
Judicial					
Building	1	1	1	2	2
Youth Home - Vehicles	1	1	1	1	2
State Attorney - Vehicles	5	13	13	16	22
Health and Public Safety					
Building	6	6	6	6	6
Animal Control - Vehicles	4	4	5	6	6
Coroner - Vehicles	4	8	9	9	9
Office of Emergency Management - Vehicles	10	12	12	12	12
Office of Emergency Management - Vehicles	7	8	10	10	10
Sheriff - Vehicles	103	137	177	210	242
Public Service					
Building	1	1	1	1	1
Economic Development and Planning - Vehicles	5	8	1	13	16
Public Works					
Building	12	12	12	12	12
Drainage - vehicles	3	3	3	3	3
Stormwater - Vehicles	1	1	2	3	3

Source

DuPage County capital assets data base

2003	2004	2005	2006	2007
1	1	1	1	1
3	3	3	3	3
13	13	13	14	12
1	1	1	1	1
1	1	1	1	1
2	2	2	2	2
4	5	5	4	3
2	2	2	3	3
112	107	111	118	122
2	2	3	3	3
3	3	3	3	1
20	24	24	24	20
6	6	6	6	6
6	6	6	6	6
10	10	10	10	10
12	12	12	12	5
13	13	13	13	13
265	195	195	201	197
1	1	1	1	1
17	17	17	14	18
12	12	12	12	12
3	3	1	1	0
3	3	2	2	2



DUPAGE COUNTY, ILLINOIS





DEPARTMENT OF FINANCE
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