

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



## DuPage County, Illinois

For the Fiscal Year Ended November 30, 2017

*Submitted by:*

*Paul Rafac  
Chief Financial Officer*

# **DUPAGE COUNTY, ILLINOIS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
NOVEMBER 30, 2017**

**Submitted by Paul Rafac, Chief Financial Officer  
Jack T. Knuepfer Building  
421 N. County Farm Road  
Wheaton, Illinois 60187**

**Telephone: (630) 407-6100**

# DUPAGE COUNTY, ILLINOIS

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**DUPAGE  
COUNTY**

## FINANCE

630-407-6100

[www.dupageco.org/finance](http://www.dupageco.org/finance)

May 25, 2018

Chairman Daniel J. Cronin and  
DuPage County Board Members  
421 North County Farm Road  
Wheaton, IL 60187

I hereby present DuPage County's (the County) Comprehensive Annual Financial Report (CAFR) for the fiscal year ended November 30, 2017 as prepared by the Finance Department, and audited by the independent certified public accounting firm of Baker Tilly Virchow Krause, 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. The data presented in this report is accurate in all material respects, and the report includes all statements and disclosures necessary for the reader to obtain a reasonable understanding of the County's financial activities.

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

Baker Tilly Virchow Krause, LLP has concluded, based upon its audit, that there is a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended November 30, 2017 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first element of the financial section of this report.

The CAFR incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board (ETSB) as discretely presented component units, as required by GASB Statement No. 61. The DuPage County Health Department is included as a blended component unit of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes three non-major governmental funds. For a detailed description of the reporting entity and 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 (the “County”), originally a part of neighboring Cook County, was separated by legislative act on February 28, 1839. The County is located twenty miles west of downtown Chicago in northeastern Illinois. In 1850, the County was organized into nine townships, and today, it is home to thirty-nine municipalities. The County Seat of DuPage County is in the City of Wheaton.

The County Board is the legislative and policy-making body of the County. There are eighteen County Board members, and a Board Chairman, who is elected at large. The Board members are elected by district, three members, to each of six districts. In November 2014, Daniel J. Cronin was re-elected Chairman and began his second four-year term on December 1, 2014. There are nine other officials elected county-wide: Auditor, Circuit Court Clerk, Coroner, County Clerk, Recorder, Regional Superintendent of Schools, Sheriff, State’s Attorney, and Treasurer.

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

The annual budget serves as the foundation for the County’s financial planning and control systems. The County Board must vote to approve the annual budgets, and tax levies, for the County, ETSB, and the Health Department. The statutory level of budgetary control by the Board is maintained for each fund and department in the following appropriation categories: Personnel, Commodities, Contractual Services, Capital Outlays, and Debt Service. These financial controls ensure that disbursements, plus outstanding encumbrances, do not exceed available budgeted amounts. Budget transfers require approval by 2/3<sup>rds</sup> of the County Board, except for intradepartmental appropriation transfers, and appropriation transfers of \$10,000 or less, within the same department and appropriation category. Line item expenditure authority and control for ETSB and the Health Department rest with their respective boards. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. These comparisons are presented in the basic financial statements for major governmental funds, and as supplementary information for all other funds.

## **THE DUPAGE COUNTY ECONOMY**

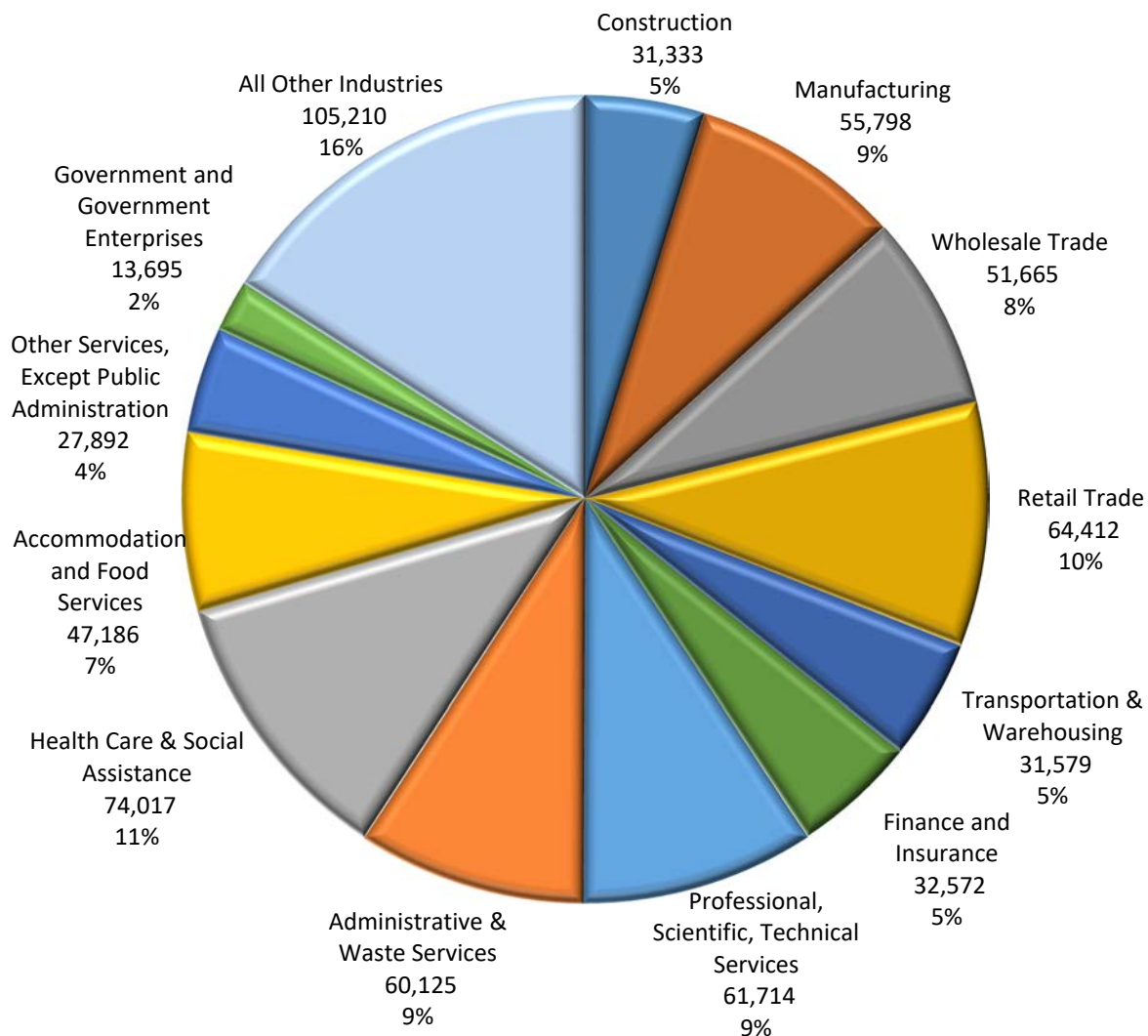
Covering 332.1 square miles, and neighboring Chicago, DuPage County is at the transportation crossroads of the nation’s mail, air, freight, and trucking systems. The County plays a critical role in maintaining a large efficient transportation system and infrastructure that include six major highways and three major commuter rail lines. The DuPage County Airport and O’Hare International Airport, the nations’ second busiest airport which is located on the County’s northeastern border, give the County an edge in meeting the needs of both national and international clients.

The County has a very diverse economic base, which includes construction, manufacturing, wholesale trade, retail trade, and various service sectors. A high-tech research and development corridor spans the width of DuPage County, from Argonne National Laboratory to the east, to Fermi National Accelerator Laboratory to the west. DuPage County is home to approximately 40 industrial parks, and nearly 40,000 businesses employing 657,000 people across these industries. The County employs over 780,800 full and part-time persons. With a strong economy, plentiful opportunity, and a highly educated workforce, DuPage County is a proven and leading global business location.

As illustrated on the following page, the diversity of the DuPage County’s economy is supported by the fact that not one specific employment sector accounts for more than 11% (Health Care and Social Assistance) of its workforce.

DuPage County is a major driving force of the economy, not only in the Chicagoland, but also in the state. At November 30, 2017, the County accounted for 657,000 (10.1%) of the 6.5 million jobs in the State of Illinois, although it only accounted for 7.3% of its population of 12.8 million.

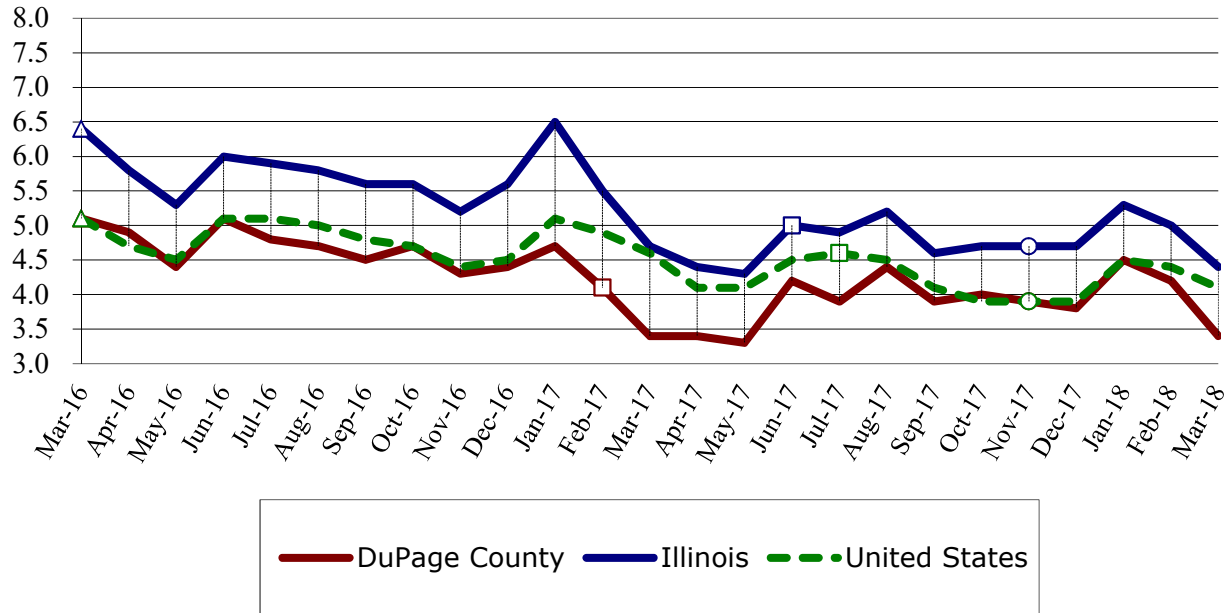
## Employment Sectors (By Number of Jobs)



The relocation of Amita Health's (a hospital system) headquarters to Dupage County in fiscal year 2017 brought in 1,100 jobs into the health care sector, which contributed to the 1% absolute increase of the Health Care and Social Assistance sector.

Over the next year, the fastest growing industry in DuPage County is expected to be Healthcare Support Occupations, with a 2.2% year-over-year rate of growth. The next highest is Health Care Practitioners and Technical Occupations, with 1.3% growth, followed by Personal Care and Service, also expected to grow at a rate of 1.3%. The projected job growth in DuPage County, over the next year, in these sectors alone, will add nearly 1,000 new jobs.

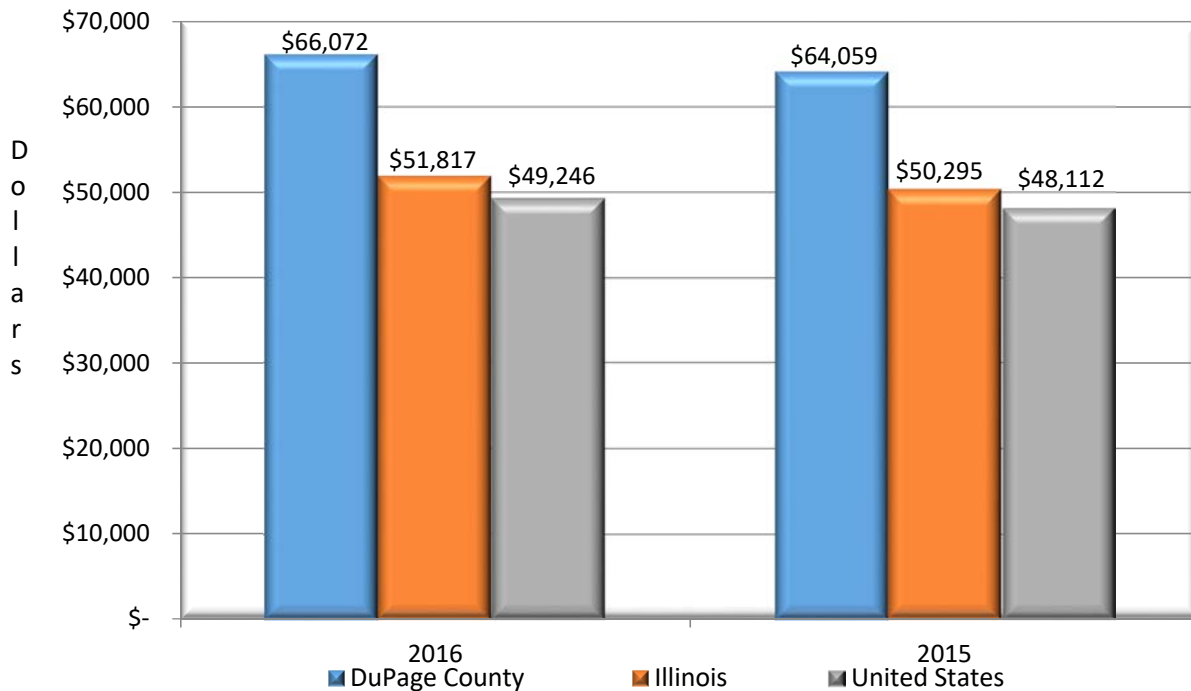
## Unemployment Rates Last 25 Months March 2016 through March 2018



Unemployment in the County's labor force of 512,100 averaged 19,700, or 3.8%, in 2017, compared to the State of Illinois and United States averages of 4.7% and 3.9%, respectively. Since March 2015, unemployment rates in DuPage County have ranged from a low of 3.3% in May 2017, to a high of 5.3% in January 2016. In March 2018, the County's unemployment rate dropped slightly to 3.4%. The state's unemployment rate also dropped from 4.7% to 4.4%, while the United States rate rose .2% to 4.1% in March 2018.

## Per Capita Personal Income

In 2016, DuPage County had Per Capita Personal Income (PCPI) of \$66,100, an increase of 3.1% from \$64,100 in 2015. The County's PCPI not only ranked second in the State of Illinois, but was also 128% of the state average of \$51,800, and 134% of the United States average of \$49,200. The State's PCPI also increased 3.0%, while the United States PCPI increased only by 2.4%. DuPage County had total personal income (TPI) of \$61.4 billion in 2016, which, again, ranked second in the state, but accounted for less than 10% of the state's total personal income of \$660.2 billion.



Per the United States Census Bureau, DuPage County's median household income for 2016 was \$81,500, which was 138% of the State of Illinois, and 147% of the United States median household income of \$59,200 and \$55,300, respectively.

## **BUDGET AND INITIATIVES**

The fiscal year 2017 budget operates within economically driven revenue increases and growth, no property tax increases, and continued control over spending and costs, while retaining current services of major governments functions, and maintaining its campus facilities. As in the past 10 years, the County did not increase its property tax levy for the fiscal year. Sales tax revenues were expected to continue its slow growth rate of 1.25%; however, actual sales tax revenues increased 1.5%, slightly more than expected. The fund balance of the General Fund was expected to decrease \$6.1 million during fiscal year 2017 because of onetime transfers; however, due to lower benefit payments, utilities expenses, and overall control of expenditures, the fund balance decreased by only \$3.7 million.

The County's financial and budget policies for the General Fund have consistently emphasized a non-deficit budget, setting budgetary limits on expenditures-appropriations and transfers-based on anticipated revenues for the coming fiscal year. A change in the General Fund's net position is a reliable indicator of the improvement or deterioration of the County's financial performance.

For the County to successfully control costs, it is necessary to monitor its personnel expenditures, its most significant expense. The headcount for full-time employees has been continuously reduced, where possible, to minimize personnel expenses. The full-time headcount increased by 6 to 2,213 employees for fiscal year 2017. This increase is primarily due to the creation of DuJIS-PRMS, which added four positions. These salaries will be reimbursed by the various agencies that will be using the Records Management System.

The County's original operating and capital budget (excluding ETSB, the Airport Authority, the Health Department, external grant-funded programs, and special service areas) for fiscal year 2017 totaled \$433.8 million, which was \$10.6 million under the original fiscal year 2016 budget of \$444.4.

Fiscal year 2017 was the final year for phasing-in the change of the employer/employee cost sharing portion of group health insurance. Over a 5-year period, the costs of group health insurance changed from an 85/15 employer/employee share to a more supportable 80/20 split. This change yielded \$3 million in annual savings.

The County pension rates for 2017 rose slightly from 2016 which reflected a shift in the actuarial assumptions.

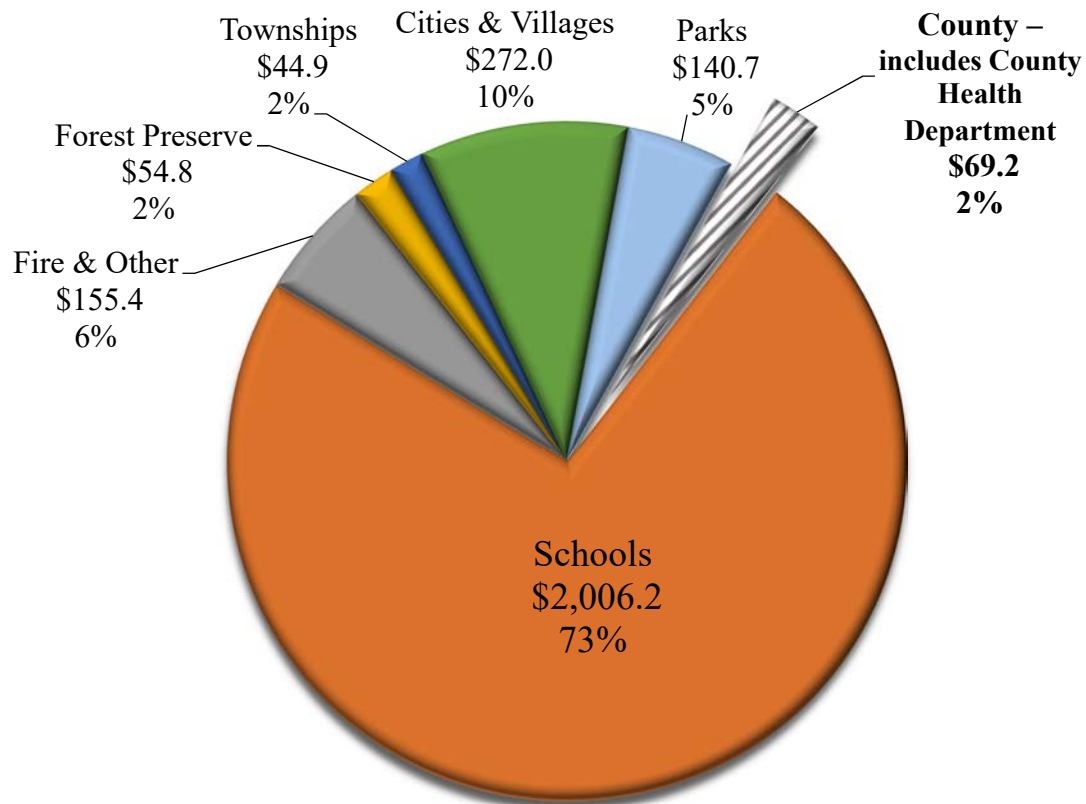
## **PROPERTY TAXES**

One of the strategies of the County's financial and budget policies is to minimize property tax increases. The only increase in the last 10 years was in fiscal year 2011, when the tax levy slightly increased by \$0.3 million (0.5%) to access the full taxable value of property in an expiring tax increment financing district. The County's 2017 property tax levy (collected in 2018) was the same as prior year at \$66.7 million. The County's tax rate for 2016 is 0.1848 per \$100 of equalized assessed valuation.

Since the Property Tax Extension Limitation Law (PTELL) went into effect in the 1991 levy year, the cumulative savings to DuPage County taxpayers has been over \$1.76 billion. For the 2016 tax levy, instead of a \$66.8 million tax extension, the annual tax extension (excluding the bond and interest levy) could have been \$181.7 million had the County continuously levied to the maximum amount allowable under PTELL.

As the following chart illustrates, only 2.5% of all property taxes collected and distributed by the DuPage County Collector will be used to fund the operations of DuPage County, including the County Health Department.

**Distribution of 2016 Real Estate Taxes to Local Taxing Bodies  
For Taxes Collected in Fiscal Year 2017  
(Dollars in Millions)**



## **INVESTMENT MANAGEMENT**

Public deposits are required to be made with a qualified public depository, as established by Illinois Statutes. The DuPage County Treasurer (Treasurer) maintains a list of financial institutions, which the DuPage County Board has identified as designated depositories. The Treasurer also maintains a list of approved security broker/dealers, selected by credit worthiness, that are authorized to provide investment services in the State of Illinois. The Treasurer diversifies investments by investing in securities with varying maturities, and by distributing investments among financial institutions, so that no more than fifty percent of the investment portfolio is held by a single financial institution. The Treasurer's Office seeks to match investments with anticipated cash flow requirements, and makes investments within the constraints imposed by Illinois Statutes. Investments are usually made in short-term governmental funds, or U.S. Treasuries, that are structured to meet usage requirements.

The primary objectives of the Treasurer's investment program are safety of principal and liquidity. Return on investment is of secondary importance. The Treasurer follows current trends in cash and investment management to achieve maximum financial return on available cash resources. Idle cash balances are invested in a manner that will provide the highest investment return, with maximum security, while meeting daily cash flow demands of the County.

## **SELF-INSURANCE**

DuPage County is self-insured for health insurance, general liability, automobile liability, and workers' compensation. Health insurance is accounted for within an internal service fund. The County also maintains premium based policies for property, excess liability, and excess workers compensation, as required by law. Significant losses are covered by commercial insurance for all major programs. The County continues to enhance policies and procedures that reduce ultimate exposure to accidents, litigation, and settlements.

## **AWARDS**

The Government Finance Officers Association of the United States and Canada ("GFOA") has awarded a Certificate of Achievement for Excellence in Financial Reporting to DuPage County for its comprehensive annual financial report ("CAFR") for the fiscal year ended November 30, 2016. This was the thirty-first consecutive year that the County has achieved this prestigious award. To be awarded a Certificate of Achievement, the County had to publish an easily readable, and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for only a period of one year. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another such certificate.

The County also received the GFOA's Distinguished Budget Presentation Award for its fiscal year 2017 annual budget document. This was the thirteenth consecutive year the County has received this prestigious award. To qualify for the Distinguished Budget Presentation Award, the government's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device.

## ACKNOWLEDGEMENTS

The preparation and publication of this Comprehensive Annual Financial Report was made possible through the cooperation and effort of the DuPage County Finance Department team, the County Treasurer's Office, Department Heads and Elected Officials.

We wish to thank the County's independent auditors, Baker Tilly Virchow Krause, LLP for their cooperation and assistance in the preparation of this report.

Appreciation is expressed to the DuPage County Board and its Chairman, who are fully committed to the fiscal integrity and the financial leadership of DuPage County.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul B. Rafac". The signature is fluid and cursive, with a long horizontal stroke at the end.

Paul Rafac  
Chief Financial Officer  
DuPage County, Illinois



DU PAGE COUNTY, ILLINOIS

ELECTED OFFICIALS

AS OF NOVEMBER 30, 2017

COUNTY BOARD MEMBERS

DANIEL J. CRONIN, CHAIRMAN

DISTRICT 1

GAVANES, DINO \*

PUCHALSKI, DONALD E.

TORNATORE, SAM

DISTRICT 2

CHAPLIN, ELIZABETH

DiCIANNI, PETER "PETE"

NOONAN, SEAN

DISTRICT 3

GRASSO, GARY

HART, GREG

KRAJEWSKI, BRIAN J.

DISTRICT 4

ECKHOFF, GRANT

ELIOTT, TIM

GRANT, AMY

DISTRICT 5

ANDERSON, JANICE

HEALY, JAMES D.

KHOURI, TONIA

DISTRICT 6

LARSEN, ROBERT L.

WILEY, KEVIN

ZAY, JAMES F., JR.

OTHER ELECTED OFFICIALS

STATE'S ATTORNEY

RECORDER OF DEEDS

COUNTY TREASURER

COUNTY AUDITOR

COUNTY CLERK

COUNTY CORONER

CLERK OF THE CIRCUIT COURT

REGIONAL SUPERINTENDENT OF SCHOOLS

COUNTY SHERIFF

ROBERT B. BERLIN

FREDERICK C. BUCHOLZ

GWENDOLYN S. HENRY

ROBERT T. GROGAN, JR.

PAUL B. HINDS

RICHARD A. JORGENSEN, MD

CHRIS KACHIROUBAS

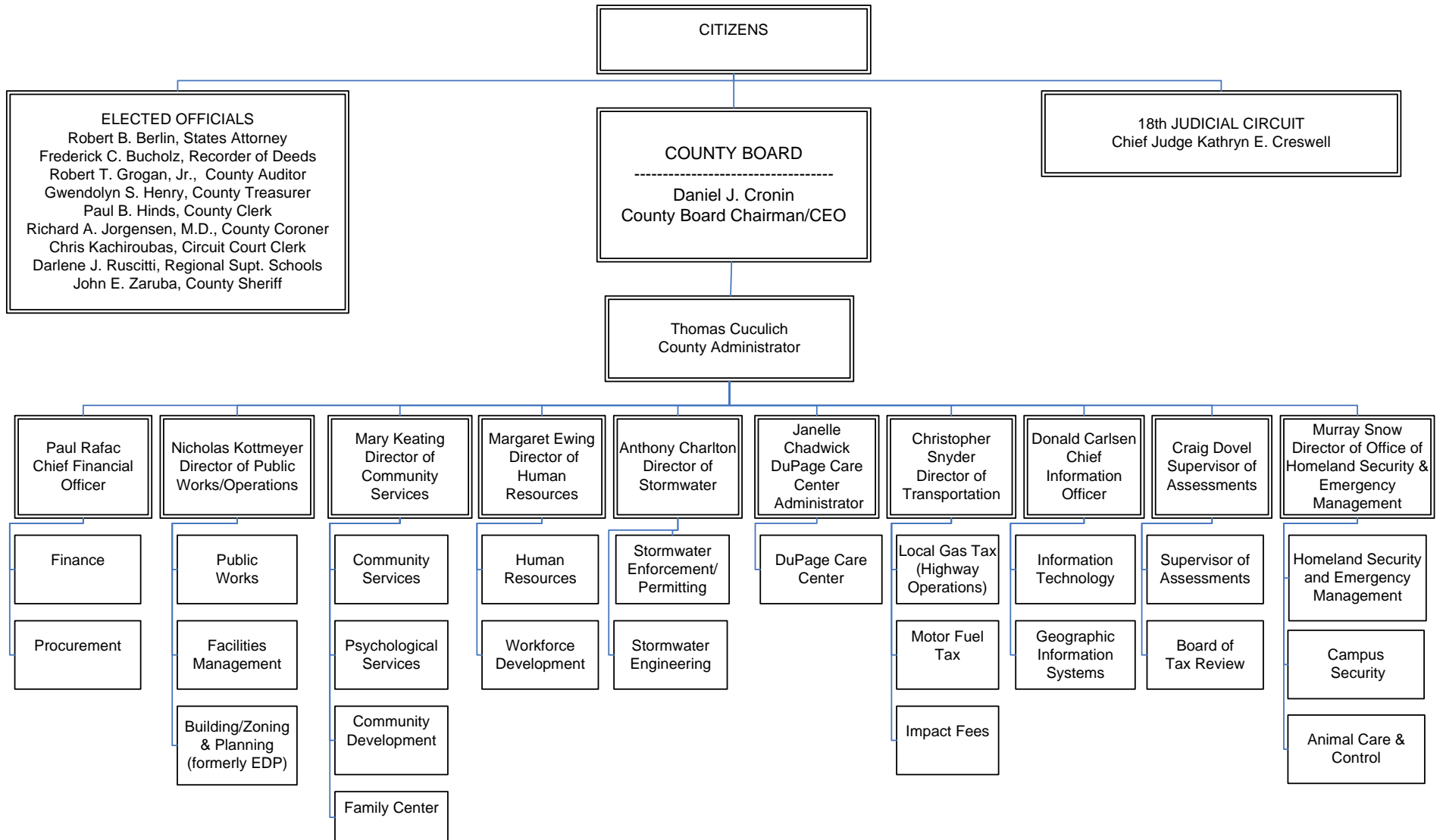
DARLENE J. RUSCITTI

JOHN E. ZARUBA

\* Appointed to the Board of Directors on May 8, 2018

# DuPage County, Illinois

## Organizational Summary



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



Government Finance Officers Association

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**DuPage County  
Illinois**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**November 30, 2016**

*Christopher P. Morill*

Executive Director/CEO

## INDEPENDENT AUDITORS' REPORT

To the Honorable Chairman and Members of the County Board  
DuPage County, Illinois  
Wheaton, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of DuPage County, Illinois, as of and for the year ended November 30, 2017, and the related notes to the financial statements, which collectively comprise DuPage County's basic financial statements as listed in the table of contents.

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### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the DuPage Airport Authority, a discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the DuPage Airport Authority, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the DuPage Airport Authority and the Water and Sewerage System Fund were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to DuPage County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of DuPage County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of DuPage County, Illinois, as of November 30, 2017 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

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

#### ***Supplementary Information***

Our audit for the year ended November 30, 2017 was conducted for the purpose of forming opinions on the financial statements that collectively comprise DuPage County's basic financial statements. The supplementary information for the year ended November 30, 2017 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended November 30, 2017, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended November 30, 2017.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of DuPage County as of and for the year ended November 30, 2016 (not presented herein), and have issued our report thereon dated May 26, 2017, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information. The supplementary information for the year ended November 30, 2016 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2016 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended November 30, 2016.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise DuPage County's basic financial statements. The introductory section and statistical section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2018 on our consideration of DuPage County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DuPage County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Baker Tilly Virchow Krause, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois  
May 24, 2018

**DuPage County, Illinois**  
**Management's Discussion and Analysis (Unaudited)**  
**Year Ended November 30, 2017**

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As management of DuPage County, Illinois (the "County"), we offer readers of the Comprehensive Annual Financial Report (CAFR) this narrative overview and analysis of the financial activities of the County for the fiscal year ended November 30, 2017. The Management's Discussion and Analysis (MD&A) is designed to focus on the County's current year activities, changes in the County's financial position, and to identify any significant variances from approved budget and financial plans; therefore, it should be read in conjunction with the transmittal letter and the County's financial statements.

**FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2017**

- The County's \$433.8 million original budget for fiscal year 2017 for funding of its operations, capital improvements, and debt service was based on continued control over spending and costs, while retaining current services of major government functions, and maintaining its campus facilities. The DuPage Accountability/Consolidation/Transparency (ACT) Initiative program was designed to control spending and costs through improving efficiencies, reducing duplication, and encouraging resource sharing across County government and its independently administered agencies. The County's budget operates within economically driven revenue increases and growth, and no property tax increases.
- On February 14, 2017, the County entered into an intergovernmental agreement with DuPage Public Safety Communications (DU-COMM) and the DuPage County Emergency Telephone System Board (ETSB) for the construction, maintenance, and leasing of the public communications facility. The total project costs are estimated to be \$15.8 million and are funded as follows:

General Obligation Debt	\$ 7,500,000
ETSB Capital Contribution	4,000,000
DU-COMM	2,557,900
DuPage County	1,742,100
Total Project Costs	<u>\$ 15,800,000</u>

The closing date of the debt agreement is December 28, 2017. The construction of the facility is expected to be completed during fiscal year 2018.

- County sales tax revenues increased \$1.5 million (1.5%) over the prior fiscal year. This increase in understated by \$0.5 million due to an overpayment of the County's local sales taxes. This overpayment will reduce local sales tax revenues in fiscal year 2018. The remaining increase was attributed to a strong economy with low unemployment rates, and higher average weekly wages. DuPage County's unemployment rate in November 2017 was 3.9%, which was lower than the State of Illinois (4.6%) and the U.S. (4.1%).
- Total governmental activities expenses for fiscal year 2017 were \$408.2 million, which represented an increase of \$23.0 million (6.0%) over fiscal year 2016 of \$385.2 million.
- At November 30, 2017, the County's governmental funds reported combined fund balances of \$210.2 million, an increase of \$2.4 million (1.2%) in comparison with prior year of \$207.8 million. This increase was primarily due to decreased debt service payments in fiscal year 2017, offset by long-term debt proceeds received in fiscal year 2016 from the refunding bonds issued.

## **Overview of the Basic Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The current reporting requirements focus attention on the County, as a whole (government-wide), and on major individual funds. Both views are presented to reinforce the County's accountability, to provide the reader with differing means to assess the County, and to provide a broader basis for comparison. The County's basic financial statements include the following three components: government-wide financial statements, fund financial statements, and notes to the basic financial statements. In addition to the basic financial statements, the CAFR also includes required supplementary information, supplementary information, and an unaudited statistical section.

### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide the reader with a broad overview of the County's finances, in a manner like private-sector businesses. The two government-wide statements are prepared on a full accrual basis, and, any inter-fund transactions have been eliminated.

The *Statement of Net Position* presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position (deficit). Increases or decreases in net position, over time, may serve as a reference point for determining the improvement or deterioration of the County's financial position. Non-financial factors, such as imposed government rules and regulations, and the condition of County capital assets, should also be considered in the assessment of the County's overall financial health.

The *Statement of Activities* presents information on how the County's net position changed during the current fiscal year. All changes in net position are reported at the time the underlying event occurs, regardless of the timing of the related cash flows; therefore, revenues and expenses are reported in this statement for some transactions that will only result in cash flows in future years, such as revenue relating to uncollected taxes, and expenses for earned, but not used, compensated absences and pension obligations.

The government-wide financial statements report the following different types of programs and/or activities:

- *Governmental Activities* – Most County services are reported under this category. Governmental activities include (a.) health and public safety responsibilities through operation of the DuPage Care Center ("Care Center"); DuPage County Health Department ("Health Department"); jail; and crime lab, and through the providing of police protection (b.) judicial responsibilities through operation of the court system (c.) the design, operation, and maintenance of a highway, street, and bridge system and (d.) public services. Also included in governmental activities are the assessment, levy, collection, and distribution of property taxes; environmental control services; educational services; and general administration and finance. The major revenue sources of these activities are sales taxes, property taxes, other non-property taxes, and various fees.
- *Business-type Activities* – The business-type, or enterprise, activities of the County include the operation of the Water and Sewerage System of DuPage County, Illinois (the "System"). The purpose of this entity, as an enterprise activity, is to provide sewerage collection and treatment, as well as water pumping and distribution services. User fees for these services typically cover all, if not most, costs of operation.

*Discretely Presented Component Units*-Component units are entities for which GASB Standards view the County as financially accountable. The two discretely presented entities, based on their relationship with the County, are the DuPage Airport Authority and the DuPage County Emergency Telephone System Board ("ETSB"). The Airport Authority manages the DuPage Airport in West Chicago. ETSB provides 9-1-1 emergency telephone services to the County, and to those municipalities that include territory in Cook, Kane, and Will counties, except for the City of Aurora and the City of Naperville.



## **Fund Financial Statements**

The fund financial statements are designed to report groupings of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and show compliance with budgetary and other financial related legal requirements. All County funds can be divided into the following categories: governmental funds, proprietary funds, and fiduciary (agency) funds.

*Governmental Funds* – Governmental funds are used to account for basically the same functions reported as governmental activities in the government-wide financial statements. Most of the County's basic services are reported in the governmental funds. These statements focus on (1) how cash and other financial assets can be readily converted into available resources and (2) balances at year-end that are available for spending. Such information may be useful for determining what financial resources are available to finance the County's various programs in the short-term.

As the focus of governmental funds is narrower than that of the government-wide financial statements, it may be useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. The reader, then, may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to assist in this comparison between governmental funds and governmental activities.

The General Fund is a major fund that accounts for the County's primary operating activities. The General Fund and the other major governmental funds, Health Department Fund and Care Center Fund, are individually presented in the governmental funds balance sheet and governmental funds statement of revenues, expenditures and changes in fund balances. Data from the remaining governmental funds-special revenue funds, debt service funds, and capital projects funds-are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of supplemental combining and individual statements and schedules within this report.

*Proprietary Funds* – Proprietary funds are generally used to account for services for which the County charges a fee for services provided. Proprietary funds provide the same type of information as that shown in the government-wide financial statements, however, this information is in more detail. The County uses an enterprise fund to account for the operations of its water and sewerage activities. The proprietary fund financial statements provide information for the System.

The County uses an internal service fund to account for its employee and retiree health insurance provided to the departments and operations of the County on a cost-reimbursement basis. The financial information of the internal service fund is included as governmental activities in the government-wide financial statements.

*Fiduciary (Agency) Funds* - The County uses fiduciary (agency) funds to account for assets held by the County as an agent for individuals, private organizations, and/or other governmental units. The fiduciary (agency) funds are accounted for using the accrual basis of accounting. The funds are not reflected in the government-wide financial statements as the resources of these funds are not available to support County programs.

## **Notes to the Basic Financial Statements**

The notes to the basic financial statements provide additional information that is important to fully understand the data provided in the government-wide and fund financial statements.

## **Required Supplementary Information**

The required supplementary information section of the CAFR presents certain information with respect to funding the County's obligation for providing pension and post-employment benefits to qualified employees. The County participates in three multi-employer defined benefit plans administered by the Illinois Municipal

Retirement Fund (“IMRF”), a fund created by the State of Illinois. This section includes information on contributions made by the County to the IMRF, and changes in the net pension liability. Budgetary schedules for the General Fund, Health Department Fund, and Care Center Fund are also presented in this section.

## Supplementary Information

The supplementary information section of the CAFR presents detailed budgetary schedules for the General Fund; combining balance sheet and statement of revenues, expenditures and changes in fund balances for the nonmajor governmental funds; budgetary schedules for the nonmajor governmental funds; and combining statement of assets and liabilities and combining statement of changes in assets and liabilities for the agency funds.

## Statistical Section (Unaudited)

The statistical section of the CAFR presents historical information about the County’s finances, operations, and its citizens, as well as information and data about the economy.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

### Net Position

As mentioned above, net position, over time, may serve as a reference point of a government’s financial position. In the case of the County, total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$733.5 million at November 30, 2017. The following table presents the condensed Statement of Net Position with a comparison to the prior fiscal year.

<b>DuPage County, Illinois</b> <b>Summary Statement of Net Position</b> <b>Year Ended November 30</b> <i>(in millions)</i>						
	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
<b>ASSETS</b>						
Current and other assets	\$ 376.5	\$ 359.3	\$ 23.0	\$ 23.0	\$ 399.6	\$ 382.3
Capital assets	829.0	820.2	89.8	90.4	918.7	910.5
Total Assets	1,205.5	1,179.5	112.8	113.4	1,318.3	1,292.8
Deferred outflows of resources	94.7	121.4	1.8	2.4	96.5	123.8
Total assets and deferred outflows	1,300.2	1,300.9	114.6	115.8	1,414.8	1,416.7
<b>LIABILITIES</b>						
Current and other liabilities	45.2	40.8	4.4	4.4	49.6	45.1
Long-term liabilities	443.6	472.8	19.0	20.7	462.6	493.5
Total Liabilities	488.7	513.5	23.4	25.1	512.2	538.6
Deferred inflows of resources	78.0	67.8	0.1	-	78.1	67.8
Net Position						
Net investment in capital assets	623.7	594.4	76.0	75.1	699.7	669.4
Restricted	125.9	119.5	7.7	7.9	133.6	127.4
Unrestricted (deficit)	(16.0)	5.8	7.4	7.7	(8.7)	13.5
Total Net Position	\$ 733.5	\$ 719.6	\$ 91.1	\$ 90.7	\$ 824.6	\$ 810.3

*Note: Columns may not foot or cross-foot due to rounding.*

The County's total net position consists of the following three components:

### **Net Investment in Capital Assets**

Net investment in capital assets (e.g. land improvements; building and improvements; infrastructure-highways; equipment and vehicles; water and sewer systems; and drainage-Stormwater) less any related outstanding debt and deferred outflows of resources used to acquire capital assets was the largest component of the County's net position at \$699.7 million at November 30, 2017. The \$30.3 million (4.5%) increase of net investment in capital assets from prior year of \$669.4 million was primarily due to depreciation of \$38.0 million, and to capital asset additions relative to the amount of outstanding capital related debt. Approximately \$25.0 million (82.8%) of the increase related to the Elgin O'Hare Frontage Roads (including the land) that were donated by the Illinois Tollway.

### **Restricted Net Position**

Restrictions on net position are primarily due to external restrictions imposed by legislation, grantors, and/or bond covenants. The County had a balance of \$133.6 million restricted for various specific purposes. Restricted net position increased \$6.2 million (4.8%) over prior year due to timing of various program expenses.

### **Unrestricted Net Position (Deficit)**

Unrestricted net position at the end of the fiscal year is an \$8.7 million deficit. This deficit does not suggest that the County does not have the resources available to pay its bills or other short-term liabilities, as the \$21.8 million unfavorable change in unrestricted net position of Governmental Activities is primarily due to a \$28.9 million increase in net investments in capital assets (see above). Also contributing to the unfavorable change are the deficit fund balances of several grant funds totaling \$3.6 million, due to expenditures exceeding revenues in prior years, and to grant funds owed to the County reported as unavailable revenues.

The following schedule compares the revenues, expenses and changes in net position for fiscal years 2017 and 2016 for the governmental and business-type activities:

<b>DuPage County, Illinois</b> <b>Revenues, Expenses &amp; Changes in Net Position</b> <b>For the Fiscal Year Ending November 30</b> <i>(in millions)</i>						
	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>	
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
<b>REVENUES</b>						
<u>Program Revenues</u>						
Charges for services	\$ 78.3	\$ 75.4	\$ 25.4	\$ 23.9	\$ 103.7	\$ 99.4
Operating grants and contributions	93.5	88.1	-	-	93.5	88.1
Capital grants and contributions	37.1	17.0	1.3	1.0	38.4	17.9
Total Program Revenues	<u>208.9</u>	<u>180.5</u>	<u>26.7</u>	<u>24.9</u>	<u>235.6</u>	<u>205.4</u>
<u>Tax Revenues</u>						
Property taxes	68.0	67.9	-	-	68.0	67.9
County sales taxes	100.4	98.8	-	-	100.4	98.8
Local gasoline taxes	19.5	19.4	-	-	19.5	19.4
Income taxes	8.9	9.4	-	-	8.9	9.4
Personal property replacement taxes	3.3	3.2	-	-	3.3	3.2
Other taxes	5.1	4.7	-	-	5.1	4.7
Total Tax Revenues	<u>205.1</u>	<u>203.4</u>	<u>-</u>	<u>-</u>	<u>205.1</u>	<u>203.4</u>
<u>Other General Revenues</u>						
Investment income	0.8	0.6	0.1	0.1	0.9	0.6
Miscellaneous	7.2	8.8	-	-	7.2	8.8
Total General Revenues	<u>8.0</u>	<u>9.4</u>	<u>0.1</u>	<u>0.1</u>	<u>8.1</u>	<u>9.4</u>
<b>TOTAL REVENUES</b>	<u><u>\$ 422.1</u></u>	<u><u>\$ 393.3</u></u>	<u><u>\$ 26.8</u></u>	<u><u>\$ 25.0</u></u>	<u><u>\$ 448.9</u></u>	<u><u>\$ 418.3</u></u>
<b>EXPENSES</b>						
General government	\$ 72.5	\$ 69.5	\$ -	\$ -	72.5	69.5
Health and public safety	168.2	157.2	-	-	168.2	157.2
Highways, streets and bridges	51.0	45.6	-	-	51.0	45.6
Public services	37.1	32.3	-	-	37.1	32.3
Judicial	63.1	61.5	-	-	63.1	61.5
Public works	2.1	1.3	-	-	2.1	1.3
Educational services	1.1	1.2	-	-	1.1	1.2
Conservation and recreation	5.5	6.9	-	-	5.5	6.9
Interest and fiscal charges	7.6	9.5	-	-	7.6	9.5
Water and sewerage system	-	-	26.4	25.3	26.4	25.3
<b>TOTAL EXPENSES</b>	<u>408.2</u>	<u>385.2</u>	<u>26.4</u>	<u>25.3</u>	<u>434.6</u>	<u>410.5</u>
Change in Net Position	13.9	8.1	0.4	(0.3)	14.3	7.8
Net Position - beginning	719.6	711.6	90.7	91.0	810.3	802.6
Net Position - ending	<u><u>\$ 733.5</u></u>	<u><u>\$ 719.6</u></u>	<u><u>\$ 91.1</u></u>	<u><u>\$ 90.7</u></u>	<u><u>\$ 824.6</u></u>	<u><u>\$ 810.3</u></u>

*Note: Columns may not foot or cross-foot due to rounding.*

## **Governmental Activities**

The net position of governmental activities was \$719.6 million at the beginning of fiscal year 2017. Net position of governmental activities increased \$13.9 million (1.9%) in fiscal year 2017 to \$ 733.5 million.

### *Program revenues:*

Program revenues are generated from County programs, and offset the operating costs of the program-related functions of the County. In fiscal year 2017, total program revenues for governmental activities were \$208.9 million, an increase of \$28.4 million (15.7%) from prior fiscal year program revenues of \$180.5 million.

The largest program revenue was operating grants and contributions, which accounted for 44.8%, or \$93.5 million, of total program revenues. Operating grants and contributions revenue increased \$5.4 million (6.2%) from prior year revenue of \$88.1 million. This revenue increase was primarily due to increased funding from state and federal agencies.

The other program revenues, charges for services of \$78.3 million (37.5%), and capital grants and contributions of \$37.1 million (17.8%), increased \$2.8 million (3.8%) and \$20.1 million (118.9%), respectively. The significant increase in capital grants and contributions revenue was primarily due to construction of the public communications facility (DU-COMM project), and to Highway, Streets and Bridges capital asset additions, which included the completion of the Elgin-O'Hare Western Access during fiscal year 2017. Charges for services revenue increased primarily due to the write-off of a \$1.9 million liability accrued for in fiscal year 2008.

### *General Revenues:*

County sales tax, the County's largest tax revenue source, was \$1.5 million (1.5%) higher than the previous year, increasing from \$98.8 million in 2016 to \$100.4 million in 2017. This increase is understated by \$0.5 million due to an overpayment of the County's local sales taxes. This overpayment will reduce local sales tax revenues in fiscal year 2018. The remaining increase was attributed to a strong economy with low unemployment rates, and higher average weekly wages. The increase in county sales tax accounted for 89.5% of the total increase in tax revenues of \$1.7 million.

Property taxes, the County's second largest general revenue source, remained consistent with prior year at approximately \$68.0 million. The County's property tax rate for fiscal year 2016 was 0.1848 per \$100 of equalized assessed valuation. The net property tax levy has been held constant at \$66.7 million since 2007.

### *Total Governmental Activities Expenses:*

Total fiscal year 2017 expenses for governmental activities were \$408.2 million, which represents an increase of \$23.0 million (6.0%) over fiscal year 2016 of \$385.2 million.

As in the prior year, 41.2% of total governmental activities expenses related to the County's health and public safety responsibilities, which include operation of the Care Center, Health Department, Sheriff's Department, and Public Safety. These health and public safety expenses increased \$11.0 million (7.0%) over the previous fiscal year primarily due to increased pension expense and capital asset additions.

The County is self-insured for various types of liabilities, including health insurance, workers' compensation, general automobile, and other liabilities. A private insurer administers health insurance claims for a monthly fee per member. Expenditures are recorded when incurred, as direct contributions to the insurer for payment of employee health claims and administration fees. The County purchased excess liability insurance coverage related to health insurance, general liability, and workers' compensation claims. While it is difficult to estimate the timing or amount of expenditures, County management uses an independent actuary to calculate the liability and expense for self-insurance. The total liability increased \$0.6 million (18.3%) in fiscal year 2017 to \$4.2 million from \$3.5 million in fiscal year 2016 due to an increase in employee health claims.

The County is a defendant in lawsuits alleging work-related injuries, automobile accidents, and other claims. Cases related to these areas are in various stages of the legal process.

## **Business-Type Activities**

The County's major business-type activity is its operation of the Water and Sewerage System of DuPage County, Illinois (the "System"), a single proprietary fund that uses the full accrual method of accounting. The net position of business-type activities was \$90.7 million at the beginning of fiscal year 2017. Net position of the System increased \$0.4 million (0.4%) in fiscal year 2017 to \$91.1 million.

### **Revenues:**

Revenues are primarily generated from user fees that are charged for water and sewer services provided by the System. In fiscal year 2017, total revenues were \$26.8 million, an increase of \$1.8 million (7.2%) from prior year revenues of \$25.0 million. Total revenues (excluding pass through revenue) were \$19.3 million, an increase of \$1.4 million (7.9%) from prior year revenues of \$17.9 million.

User fees accounted for 75.5%, or \$14.6 million, of total revenues (excluding pass through revenue). User fee revenue increased \$0.9 million (6.6%) from prior year revenue of \$13.7 million. This revenue increase was primarily due to an increase in user and sewer maintenance rates of 9% and 5%, respectively.

Cash and capital assets are sometimes contributed to the System from customers, the County, and/or other outside parties. The value of contributed property is reported as capital contribution revenue. Capital contribution revenue increased \$0.7 million from prior year revenue of \$19,000. This increase in revenue was due to the County accepting several new sewer lines from developers.

Connection fee revenue decreased \$0.4 million (39.4%) from prior year revenue of \$1.0 million because of the System having only two large sewer connections, and one large water connection during fiscal year 2017.

### **Expenses:**

Total fiscal year 2017 expenses were \$26.4 million, which represents an increase of \$1.1 million (4.5%) over fiscal year 2016 of \$25.3 million. Total expenses (excluding pass through expenses) are \$19.0 million, an increase of \$0.8 million (4.1%) over fiscal year 2016 of \$18.2 million.

As in prior years, approximately 45.0% of total expenses (excluding pass through expenses) were for employee salaries and benefits. Salaries and benefits expenses increased \$0.5 million (6.6%) from prior fiscal year primarily due to an increase in net pension obligation.

Interest and other expenses increased \$0.3 million (66.2%) from prior fiscal year primarily due to losses on the disposal of capital assets that were replaced during fiscal year 2017.

## **FINANCIAL ANALYSIS OF COUNTY FUNDS**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

### **Governmental Funds**

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of resources that are available for spending. Such information is used in assessing the County's financing requirements. In general, the unassigned fund balance at the end of the fiscal year may serve as a useful measure of a government's net resources available for discretionary spending. The types of governmental funds reported by the County include the General Fund, Health Department Fund, Care Center Fund, and the Non-Major Governmental Funds.

At November 30, 2017, the County's governmental funds reported a combined fund balance of \$210.2 million, an increase of \$ 2.4 million (1.2%) in comparison with the prior fiscal year fund balance of \$207.8 million. Of the current fiscal year total, \$108.3 is restricted; \$37.7 million is committed; \$2.1 million is non-spendable; and \$62.1 million is unassigned.

Revenues from all governmental funds for the current year were \$377.0 million, which represented an increase of \$4.1 million (1.1%) from the previous year of \$372.9 million. Expenditures for all governmental funds in the current year were \$ 378.6 million, a decrease of \$44.1 million (10.4%) from the previous year of \$422.7 million.

The General Fund, the County's principal operating fund, is mainly used to account for its governmental activities. The General Fund had a total fund balance of \$67.0 million at November 30, 2017, which represented a decrease of \$3.7 million (5.2%), as compared to \$70.6 million at the beginning of the fiscal year. Of the current fiscal year total, \$0.3 million is non-spendable and \$66.6 million is unassigned. General Fund revenues for the current year were \$174.3 million, representing a decrease of \$0.9 million (0.5%) from the previous fiscal year of \$175.2 million.

The following items explain significant changes in General Fund revenues during fiscal year 2017:

- Tax revenues increased by \$2.7 million (2.2%) compared to fiscal year 2016. This increase was primarily due to higher county sales tax revenue of \$1.5 million, net of \$0.5 million adjustment due to an overpayment of the County's local sales taxes. This overpayment will reduce local sales tax revenues in fiscal year 2018. The remaining increase was attributed to a strong economy with low unemployment rates, and higher average weekly wages. The increase in county sales tax accounted for 76.5% of the increase in total tax revenues.
- Intergovernmental revenues decreased \$1.6 million (9.3%) in fiscal year 2017 from \$17.5 million to \$15.9 million. This decrease was due primarily to lower state salary reimbursement revenue of \$1.0 million (27.3%) compared to fiscal year 2016. The State of Illinois' accounts payable cycle time was two months longer in fiscal year 2017, compared to fiscal year 2016.
- Charges for services revenues decreased \$1.6 million (10.9%) in fiscal year 2017 from \$15.2 million to \$13.5 million. The decrease in Circuit Clerk Earnings of \$0.9 million (13.8%) accounted for 56.8% of the decrease in charges for services revenue. The Circuit Clerk Earnings revenue decrease was primarily due to a decline in new case filings.
- The \$0.4 million accrued liability for overpayment of personal property replacement taxes by the Illinois Department of Revenue (IDOR) in fiscal year 2015 was reversed in fiscal year 2017, as IDOR notified the County that it will not seek to recoup any overpaid amounts from future tax revenues.

General Fund expenditures for fiscal year 2017 decreased by \$2.4 million (1.6 %) primarily due to fiscal year 2016 being an election year. Board of Election Commission expenses decreased \$2.3 million (39.3%) from prior year expenses of \$5.8 million.

The Health Department reported a fund balance of \$21.3 million at November 30, 2017. This amount represented an increase of \$3.4 million (19%) as compared to \$17.9 million at November 30, 2016. Of the \$21.3 million fund balance, \$20.5 million is committed; \$0.4 million is non-spendable; and \$0.4 million is restricted. Revenues increased \$2.0 million (5.2%) from prior year revenues of \$38.9 million. This increase is due to increased funding from state and federal agencies for operating grants, and to increased patient/client care reimbursement revenues. Expenses increased \$0.8 million (2.2%) from prior year expenses of \$35.8 million. The increase in expenses was primarily due to increased professional services expense of \$0.7 million (54.9%) from prior year of \$1.2 million.

The Care Center reported a fund balance of \$4.6 million at November 30, 2017, which represented a \$4.1 million increase compared to \$0.5 million at November 30, 2016. Of the \$4.6 million fund balance, \$2.9 million is committed; \$0.3 million is non-spendable; and \$1.4 million is restricted. Revenues increased \$3.6 million (10.9%) from prior year revenues of \$32.0 million. This increase was due to increased patient/client care reimbursement revenues. Expenses remained relatively constant at \$34.6 million, a slight increase of \$0.9 million (2.8%).

## **Proprietary Funds**

The County's proprietary fund statements provide similar information, in more detail, that can be found in the government-wide business-type activities financial statements.

For fiscal year ended November 30, 2017, the unrestricted net position of the internal service fund was \$7.6 million compared to \$6.3 million at November 30, 2016.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The DuPage County Board adopted the County's fiscal year 2017 budget on November 22, 2016. The total County operating budget for 2017 was \$433.8 million. The General Fund, the primary funding source for elected officials and County support functions, totaled \$177.0 million, representing 40.8% of the total operating budget.

The accompanying basic financial statements include a Statement of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual. The County's budgetary basis of accounting is discussed in the Notes to the Required Supplementary Information.

During fiscal year 2017, the County's actual General Fund revenues and other financing sources were \$174.3 million, 1.5% below the budgeted estimates of \$177.0 million. Intergovernmental revenues were lower than budget by \$1.7 million due to the state retaining 10% of state income taxes and delaying subsidies toward the salaries of certain probation officers. The lower than expected intergovernmental revenues is a function of the State of Illinois' growing accounts payable cycle time.

Fines and forfeitures were less than budget by \$1.4 million primarily due to lower than expected traffic violation and state's attorney fines. Charges for services were also under budget by \$1.3 million due to lower than anticipated chancery sale fees and circuit clerk earnings. The unfavorable revenues, however, were offset by favorable results of sales tax and transfer stamp revenues which were higher than anticipated by \$0.8 and \$0.6 million, respectively.

Actual General Fund expenditures and encumbrances for fiscal year 2017 were \$143.0 million, which were \$5.1 million (3.5%) under budget, which supports the basis of the budget of continued control over spending and costs. Transfers from the General Fund were over the original budget by \$6.1 million primarily due to one-time transfers for capital improvements on the County campus, the DU-COMM project, and for legal settlements and above-average workers' compensation claims.

## **CAPITAL ASSETS**

The County's capital assets for its governmental and business-type activities increased \$8.2 million net of accumulated depreciation at November 30, 2017. Capital assets (which includes intangible assets) include land improvements; construction in progress; building and improvements; water and sewer systems; drainage-Stormwater; infrastructure-highways; and equipment and vehicles. The County uses these capital assets to provide services to its citizens; therefore, these assets are not available for future spending.



**DuPage County, Illinois**  
**Changes in Capital Assets, net**  
**Year Ending November 30**  
*(in millions)*

<b>Capital Assets</b>	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Total Primary Government</b>		<b>Increase (Decrease)</b>
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>	
Land Improvements	\$ 306.8	\$ 300.5	\$ 1.5	\$ 1.5	\$ 308.3	\$ 302.0	\$ 6.3
Infrastructure-Highways	317.5	308.8	84.0	84.4	401.5	393.2	8.3
Building and Improvements	172.7	185.5	-	-	172.7	185.5	(12.8)
Other Improvements	3.5	3.9	-	-	3.5	3.9	(0.4)
Equipment and Vehicles	15.5	15.6	1.6	1.2	17.1	16.8	0.3
Intangibles	-	-	1.9	2.2	1.9	2.2	(0.3)
Construction in Progress	13.1	5.8	0.8	1.1	13.9	6.9	7.0
Total Capital Assets	<u>\$ 829.0</u>	<u>\$ 820.2</u>	<u>\$ 89.8</u>	<u>\$ 90.4</u>	<u>\$ 918.7</u>	<u>\$ 910.5</u>	<u>\$ 8.2</u>

*Note: Columns may not foot or cross-foot due to rounding.*

Continuous major improvements on County highways, streets and bridges, as well as on County facilities to meet the changing needs of building systems, or to increase efficiencies, are on-going projects. The funding for these improvement projects are included in the General Obligation Bond Fund.

Additional information on the County's capital assets can be found in Note III D of the Financial Statements.

## **DEBT ADMINISTRATION**

General Obligation and Revenue bonds are issued in accordance with an authorizing Bond Ordinance adopted by the DuPage County Board. Each bond issue is sold to investors, with the net proceeds from the bond sales used to finance the costs of the Board-approved capital projects and/or capital equipment.

The full faith and credit of the County is pledged for on-time payments of principal and interest due on the General Obligation Bonds. The County has levied ad valorem real property taxes to provide for these payments. These taxes are required to be extended for collection against all taxable real property within the County, without limitation as to rate and amount. The Water and Sewerage System Revenue Bonds are limited obligations of the County's business enterprise, and are payable solely from System-generated revenues.

The County continues to obtain long-term financing for the construction, acquisition, or renovation of various long-term assets. It is management's objective to meet the County's overall demands for capital improvements and capital equipment, while ensuring that property taxpayers are not overburdened with the General Obligation Bond debt payable from future ad valorem taxes.

The County is subject to the Illinois Municipal Code which limits the amount of certain indebtedness to 5.75% of the most recent total assessed valuation of the County. The statutory debt limit for the County was \$2.1 billion at November 30, 2017.

The total net outstanding bond debt was \$205.2 million, which includes unamortized bond premium of \$5.7 million at November 30, 2017. The following table shows the changes in the County's long-term debt that occurred during fiscal year 2017:

**DuPage County, Illinois**  
**Changes in Long-term Debt**  
**Year Ending November 30**  
*(in millions)*

Description	Governmental Activities		Business-Type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
General Obligation Debt	\$ 199.6	\$ 221.6	\$ -	\$ -	\$ 199.6	\$ 221.6
Revenue Bonds	-	-	9.6	10.8	9.6	10.8
IEPA Construction Loan	-	-	4.1	4.3	4.1	4.3
Unamortized Bond Premium	5.7	6.4	0.1	0.1	5.8	6.5
Net Pension Liability	200.8	207.9	3.7	3.7	204.5	211.6
Compensated Absences	31.9	32.0	1.4	1.7	33.3	33.7
Claims Payable	4.2	3.5	-	-	4.2	3.5
OPEB obligation	1.4	1.3	0.1	0.1	1.5	1.4
TOTALS	<u>\$ 443.6</u>	<u>\$ 472.7</u>	<u>\$ 19.0</u>	<u>\$ 20.7</u>	<u>\$ 462.6</u>	<u>\$ 493.4</u>

*Note: Columns may not foot or cross-foot due to rounding.*

During fiscal year 2017, the County's liabilities for long-term obligations decreased by \$30.8 million (6.2%). The decrease was primarily due to decreased general obligation debt and to a decrease in the reported net pension liability. It should be noted that all debt associated with the System (business-type activities) are general obligations of the County (governmental activities).

Additional information on the County's long-term debt can be found in Note III F to the Financial Statements.

### **Bond Ratings**

DuPage County continues to meet the needs of its ongoing capital program through using current revenues for pay-as-you-go financing, where feasible, along with the use of long-term municipal bonds for debt financing where efficient. Historically, the County's ratings on its General Obligation bonds have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds. These bond ratings at November 30, 2017 were as follows:

Fitch	AA+
Moody's Investors Service	Aaa
Standard & Poor's Corporation	AAA

### **Other Obligations**

The County administers a self-insurance program for health insurance as well as other risks, including auto and general liability, workers' compensation, and other liabilities subject to certain stop-loss provisions. Detailed information about the County's liabilities related to the self-insurance program is included in Note IV.B to the Financial Statements. Other obligations reported include pension, OPEB, and compensated absences earned by employees.

## **Economic Factors and Future Significant Information**

While DuPage County's economy is relatively strong, and remains attractive for business development, due to low taxes and strong labor demographics, future budgets for the State of Illinois continue to be a big uncertainty. State and federal legislation are continuously monitored for any changes that may adversely affect revenues and/or drive up costs. DuPage County administration has considered these influences and implemented management initiatives to improve the County's fiscal future. Some of the 2017 key economic factors that influence County finances are noted below:

- DuPage County's unemployment rate dropped 0.6% to 3.8% in the fourth quarter of 2017, lower than both the State of Illinois (4.7%) and the United States (3.9%).
- DuPage County experienced several large real estate transactions during 2017, including AMITA Health's relocation of its headquarters to Lisle. The County anticipates growth to continue for the region in 2018.
- DuPage County home values grew 3.4% and are expected to rise 3.3% within the next year.
- The industrial vacancy rate dropped slightly from last year to 5.1%. This is one of the lowest vacancy rates in the region.

## **Requests for Information**

This financial report is designed to provide a general overview of the County's financial position for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the Finance Department, DuPage County, 421 North County Farm Road, Wheaton, Illinois 60187. A complete CAFR is available on our website at [www.dupageco.org/finance](http://www.dupageco.org/finance).

## **BASIC FINANCIAL STATEMENTS**

# DUPAGE COUNTY, ILLINOIS

## Statement of Net Position As of November 30, 2017

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
<b>Assets and Deferred Outflows of Resources</b>					
<b>Assets</b>					
Cash and investments	\$ 204,481,043	\$ 8,559,527	\$ 213,040,570	\$ 19,531,926	\$ 7,730,880
Receivables					
Taxes	98,559,899	-	98,559,899	-	6,025,053
State shared revenue	4,174,233	-	4,174,233	-	-
Interest	716,709	-	716,709	29,634	-
Accounts, net of allowance for doubtful accounts	22,817,976	6,655,304	29,473,280	-	449,038
Loans	9,819,326	-	9,819,326	-	24,915
Other	1,332,394	194,068	1,526,462	-	-
Due from federal, state and other governmental units	28,859,098	-	28,859,098	3,704,401	-
Due from primary government	-	-	-	119,214	-
Internal balance	271,808	(271,808)	-	-	-
Due from fiduciary funds	1,083,740	-	1,083,740	-	-
Due from ETSB	165	-	165	-	-
Inventory	1,794,058	-	1,794,058	-	241,924
Prepaid items	297,813	-	297,813	359,811	480,745
Other assets	113,608	-	113,608	-	-
Restricted cash and investments	2,189,370	3,230,543	5,419,913	-	-
Restricted Special Service Area assessments receivable	-	4,678,203	4,678,203	-	-
Capital assets not being depreciated	319,823,175	2,215,134	322,038,309	3,023,590	73,358,732
Capital assets being depreciated, net of accumulated depreciation	509,159,063	87,550,144	596,709,207	11,068,564	91,373,243
Total Assets	<u>1,205,493,478</u>	<u>112,811,115</u>	<u>1,318,304,593</u>	<u>37,837,140</u>	<u>179,684,530</u>
<b>Deferred Outflows of Resources</b>					
Deferred outflows related to pensions	<u>94,727,643</u>	<u>1,783,323</u>	<u>96,510,966</u>	<u>128,913</u>	<u>1,389,796</u>
Total Deferred Outflows of Resources	<u>94,727,643</u>	<u>1,783,323</u>	<u>96,510,966</u>	<u>128,913</u>	<u>1,389,796</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 1,300,221,121</u>	 <u>\$ 114,594,438</u>	 <u>\$ 1,414,815,559</u>	 <u>\$ 37,966,053</u>	 <u>\$ 181,074,326</u>

See accompanying notes to financial statements.

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>					
<b>Liabilities</b>					
Accounts payable	\$ 19,518,097	\$ 854,416	\$ 20,372,513	\$ 664,224	\$ 910,791
Accrued payroll	7,852,756	193,848	8,046,604	19,128	-
Due to federal, state and other governmental units	7,863,699	-	7,863,699	135,107	-
Accrued interest payable	3,443,328	174,826	3,618,154	-	-
Due to primary government	119,214	-	119,214	165	-
Unearned revenue	77,328	600,000	677,328	-	1,528,736
Retainage payable	785,573	-	785,573	-	-
Other liabilities	5,516,595	2,589,094	8,105,689	5,264	1,098,377
Long-term liabilities, due within one year:					
Bonds payable	22,490,859	1,290,000	23,780,859	-	-
IEPA construction loan	-	234,069	234,069	-	-
Compensated absences	6,591,837	204,501	6,796,338	6,652	90,191
Claims payable	2,935,834	-	2,935,834	-	-
Long-term liabilities, due in more than one year:					
Bonds payable, net of unamortized premium	182,765,918	8,363,899	191,129,817	-	-
IEPA construction loan	-	3,884,705	3,884,705	-	-
Compensated absences	25,358,021	1,225,887	26,583,908	16,909	360,764
Claims payable	1,244,474	-	1,244,474	-	-
OPEB obligation	1,399,424	56,620	1,456,044	-	-
Net pension liability	200,771,349	3,746,008	204,517,357	270,792	1,409,253
Total Liabilities	<u>488,734,306</u>	<u>23,417,873</u>	<u>512,152,179</u>	<u>1,118,241</u>	<u>5,398,112</u>
<b>Deferred Inflows of Resources</b>					
Deferred inflows related to pensions	10,188,227	60,506	10,248,733	4,374	76,364
Property taxes levied for a future period	67,807,117	-	67,807,117	-	6,025,053
Total Deferred Inflows of Resources	<u>77,995,344</u>	<u>60,506</u>	<u>78,055,850</u>	<u>4,374</u>	<u>6,101,417</u>
<b>Net Position</b>					
Net investment in capital assets	623,679,077	75,994,928	699,674,005	14,092,154	164,731,975
Restricted for:					-
Grant programs	13,514,920	-	13,514,920	-	-
Grant funded loan programs	9,819,326	-	9,819,326	-	-
Employee benefits	5,177,991	-	5,177,991	-	-
Public health	11,810,457	-	11,810,457	-	-
Public safety	140,117	-	140,117	22,751,284	-
Highways, streets and bridges	20,041,414	-	20,041,414	-	-
Wetland mitigation	7,484,918	-	7,484,918	-	-
Judicial	12,012,269	-	12,012,269	-	-
Conservation and recreation	182,359	-	182,359	-	-
Public services	3,419,855	-	3,419,855	-	-
Other purposes	5,207,598	-	5,207,598	-	-
Debt service	28,767,444	7,731,597	36,499,041	-	-
Capital improvements	8,274,038	-	8,274,038	-	-
Unrestricted (deficit)	<u>(16,040,312)</u>	<u>7,389,534</u>	<u>(8,650,778)</u>	<u>-</u>	<u>4,842,822</u>
Total Net Position	<u>733,491,471</u>	<u>91,116,059</u>	<u>824,607,530</u>	<u>36,843,438</u>	<u>169,574,797</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 1,300,221,121</u>	<u>\$ 114,594,438</u>	<u>\$ 1,414,815,559</u>	<u>\$ 37,966,053</u>	<u>\$ 181,074,326</u>

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

Statement of Activities  
For the Year Ended November 30, 2017

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities				
General government	\$ 72,457,109	\$ 15,722,622	\$ 144,072	\$ 4,571,428
Health and public safety	168,246,386	28,424,924	42,674,764	-
Highways, streets and bridges	50,970,785	2,991,190	16,877,757	32,527,525
Public services	37,112,958	4,115,241	27,073,272	-
Judicial	63,119,074	25,627,307	6,540,713	-
Conservation and recreation	5,501,460	1,414,473	174,336	-
Public works	2,082,048	-	-	-
Educational services	1,126,335	-	-	-
Interest and fiscal charges	7,574,289	-	-	-
Total governmental activities	408,190,444	78,295,757	93,484,914	37,098,953
Business Type Activities				
Water and Sewerage System	26,408,255	25,418,267	-	1,327,725
Total business-type activities	26,408,255	25,418,267	-	1,327,725
Total Primary Government	\$ 434,598,699	\$ 103,714,024	\$ 93,484,914	\$ 38,426,678
<b>Component Units:</b>				
ETSB	\$ 15,273,384	\$ 8,246,163	\$ -	\$ -
Airport Authority	24,085,470	16,419,683	-	666,869
Total Component Units	\$ 39,358,854	\$ 24,665,846	\$ -	\$ 666,869

## General revenues:

### Taxes

Property tax

County sales tax

Local gas tax

Other tax

### Intergovernmental

Income tax

Personal property replacement taxes

Investment income

Gain on disposal of assets

Miscellaneous

Total general revenues

Change in net position

Net position - beginning

Net position - ending

See accompanying notes to financial statements.

**Net (Expense) Revenue and  
Changes in Net Position**

Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	ETSB	Airport Authority
\$ (52,018,987)	\$ -	\$ (52,018,987)	\$ -	\$ -
(97,146,698)	-	(97,146,698)	-	-
1,425,687	-	1,425,687	-	-
(5,924,445)	-	(5,924,445)	-	-
(30,951,054)	-	(30,951,054)	-	-
(3,912,651)	-	(3,912,651)	-	-
(2,082,048)	-	(2,082,048)	-	-
(1,126,335)	-	(1,126,335)	-	-
(7,574,289)	-	(7,574,289)	-	-
(199,310,820)	-	(199,310,820)	-	-
-	337,737	337,737	-	-
-	337,737	337,737	-	-
(199,310,820)	337,737	(198,973,083)	-	-
-	-	-	(7,027,221)	-
-	-	-	-	(6,998,918)
-	-	-	(7,027,221)	(6,998,918)
68,034,809	-	68,034,809	-	6,050,368
100,357,659	-	100,357,659	-	-
19,469,336	-	19,469,336	-	-
5,076,563	-	5,076,563	-	-
8,854,903	-	8,854,903	-	-
3,348,290	-	3,348,290	-	59,007
840,378	53,654	894,032	126,134	36,000
49,694	-	49,694	-	422,856
7,146,790	-	7,146,790	111,151	56,523
213,178,422	53,654	213,232,076	237,285	6,624,754
13,867,602	391,391	14,258,993	(6,789,936)	(374,164)
719,623,869	90,724,668	810,348,537	43,633,374	169,948,961
<u>\$ 733,491,471</u>	<u>\$ 91,116,059</u>	<u>\$ 824,607,530</u>	<u>\$ 36,843,438</u>	<u>\$ 169,574,797</u>

See accompanying notes to financial statements.



# DUPAGE COUNTY, ILLINOIS

## Governmental Funds Balance Sheet As of November 30, 2017

	Major Funds			
	General Fund	Health Department Fund	Care Center Fund	Non Major Funds
<b>Assets</b>				
Cash and investments	\$ 57,120,450	\$ 21,929,763	\$ 1,934,992	\$ 114,297,811
Receivables				
Taxes	48,038,982	13,134,935	-	37,385,982
State shared revenue	591,075	-	-	3,583,158
Interest	125,481	-	30,958	560,270
Accounts, net of allowance for doubtful accounts	247,961	1,481,024	20,435,845	653,146
Loans	-	-	-	9,819,326
Other	584,008	-	-	-
Due from federal, state and other governmental units	3,194,333	3,934,993	-	21,729,772
Due from other funds	5,293,597	20,417	-	275,293
Due from fiduciary funds	1,063,560	-	-	20,180
Due from ETSB	129	-	36	-
Inventory	319,524	137,652	309,852	1,027,030
Prepaid items	-	297,813	-	-
Other assets	-	-	-	78,127
Restricted cash and investments	-	-	-	2,189,370
Total Assets	<u>\$ 116,579,100</u>	<u>\$ 40,936,597</u>	<u>\$ 22,711,683</u>	<u>\$ 191,619,465</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ 5,232,161	\$ 813,013	\$ 1,093,929	\$ 11,355,558
Accrued payroll	5,330,793	860,878	731,802	929,283
Unearned revenue	-	-	-	77,328
Retainage payable	-	-	-	785,573
Compensated absences	815,664	-	60,693	131,525
Due to federal, state and other governmental units	1,326,337	-	5,860,118	677,244
Due to ETSB	119,214	-	-	-
Due to other funds	193,564	17,965	-	5,105,970
Other liabilities	2,262,688	89,007	249,229	2,915,441
Total Liabilities	<u>15,280,421</u>	<u>1,780,863</u>	<u>7,995,771</u>	<u>22,327,922</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	23,105,700	13,007,252	-	31,694,165
Unavailable other taxes	8,339,819	-	-	1,779,679
Unavailable intergovernmental revenue	2,842,369	4,879,395	-	17,806,979
Unavailable accounts receivable	52,120	-	10,118,352	591,041
Total Deferred Inflows of Resources	<u>34,340,008</u>	<u>17,886,647</u>	<u>10,118,352</u>	<u>51,871,864</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	319,524	435,465	309,852	1,027,030
Restricted	-	369,987	1,382,253	106,575,385
Committed	-	20,463,635	2,905,455	14,330,127
Unassigned	66,639,147	-	-	(4,512,863)
Total Fund Balances (Deficits)	<u>66,958,671</u>	<u>21,269,087</u>	<u>4,597,560</u>	<u>117,419,679</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 116,579,100</u>	<u>\$ 40,936,597</u>	<u>\$ 22,711,683</u>	<u>\$ 191,619,465</u>

See accompanying notes to financial statements.

**Total Governmental  
Funds**

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\$	195,283,016
	98,559,899
	4,174,233
	716,709
	22,817,976
	9,819,326
	584,008
	28,859,098
	5,589,307
	1,083,740
	165
	1,794,058
	297,813
	78,127
	<u>2,189,370</u>
\$	<u>371,846,845</u>

\$	18,494,661
	7,852,756
	77,328
	785,573
	1,007,882
	7,863,699
	119,214
	5,317,499
	<u>5,516,365</u>
	<u>47,384,977</u>

	67,807,117
	10,119,498
	25,528,743
	<u>10,761,513</u>
	<u>114,216,871</u>

	2,091,871
	108,327,625
	37,699,217
	<u>62,126,284</u>
	<u>210,244,997</u>

\$	<u>371,846,845</u>
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See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

## Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position As of November 30, 2017

Total fund balances - governmental funds		\$ 210,244,997
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds:		
Capital assets	1,557,765,896	
Accumulated depreciation	<u>(728,783,658)</u>	
		828,982,238
Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:		
Interest payable on debt	(3,443,328)	
General obligation bonds	(199,572,189)	
Unamortized bond premium	(5,684,588)	
Claims payable	(2,457,312)	
Net pension liability	(200,771,349)	
Other postemployment benefits	(1,399,424)	
Compensated absences	<u>(30,941,976)</u>	
		(444,270,166)
Revenues collected after the County's availability period are reported as deferred inflows of resources in governmental funds, however these amounts have been reported as revenues in the Statement of Activities.		
		46,409,754
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		
		94,727,643
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		
		(10,188,227)
Internal services funds are reported in the Statement of Net Position as governmental activities.		
		<u>7,585,232</u>
Net position of governmental activities		<u>\$ 733,491,471</u>

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

## Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2017

	Major Funds			
	General Fund	Health Department Fund	Care Center Fund	Non Major Funds
<b>Revenues</b>				
Taxes				
Property	\$ 23,103,765	\$ 13,162,920	\$ -	\$ 31,768,124
Sales	98,318,020	-	-	2,027,103
Other	4,970,055	-	-	19,444,307
Fees, licenses and permits	1,407,782	-	-	4,036,806
Intergovernmental	15,853,116	14,041,947	25,102,800	48,303,614
Charges for services	13,505,764	13,658,422	10,454,285	16,083,673
Fines and forfeitures	13,801,928	-	-	202,367
Investment income	266,466	57,606	30,477	474,542
Miscellaneous	3,087,156	503,288	31,446	3,268,903
Total Revenues	<u>174,314,052</u>	<u>41,424,183</u>	<u>35,619,008</u>	<u>125,609,439</u>
<b>Expenditures</b>				
Current:				
General government	39,123,561	-	-	13,935,208
Public safety	54,211,025	-	-	14,429,546
Public health	-	37,134,005	34,236,755	4,454,381
Highway, streets and bridges	-	-	-	23,168,626
Public services	4,737,540	-	-	28,673,301
Judicial	39,560,168	-	-	15,269,726
Conservation and recreation	-	-	-	5,101,709
Public works	444,618	-	-	309,824
Educational services	953,496	-	-	349,545
Debt Service				
Principal	-	-	-	22,001,148
Interest	-	-	-	8,600,612
Fiscal agent fees	-	-	-	3,100
Capital outlay	3,956,873	399,476	325,818	27,235,367
Total Expenditures	<u>142,987,281</u>	<u>37,533,481</u>	<u>34,562,573</u>	<u>163,532,093</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>31,326,771</u>	<u>3,890,702</u>	<u>1,056,435</u>	<u>(37,922,654)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	3,000,000	81,719,545
Transfers out	(34,993,280)	(500,000)	-	(49,226,265)
Sale of capital assets	2,545	-	-	47,149
Capital contributions	-	-	-	4,000,000
Total Other Financing Sources (Uses)	<u>(34,990,735)</u>	<u>(500,000)</u>	<u>3,000,000</u>	<u>36,540,429</u>
Net Change in Fund Balances	(3,663,964)	3,390,702	4,056,435	(1,382,225)
<b>Fund Balances, Beginning of Year</b>	<u>70,622,635</u>	<u>17,878,385</u>	<u>541,125</u>	<u>118,801,904</u>
<b>Fund Balances, End of Year</b>	<u>\$ 66,958,671</u>	<u>\$ 21,269,087</u>	<u>\$ 4,597,560</u>	<u>\$ 117,419,679</u>

See accompanying notes to financial statements.

**Total Governmental  
Funds**

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\$	68,034,809
	100,345,123
	24,414,362
	5,444,588
	103,301,477
	53,702,144
	14,004,295
	829,091
	<u>6,890,793</u>
	<u>376,966,682</u>

	53,058,769
	68,640,571
	75,825,141
	23,168,626
	33,410,841
	54,829,894
	5,101,709
	754,442
	1,303,041
	22,001,148
	8,600,612
	3,100
	<u>31,917,534</u>
	<u>378,615,428</u>
	<u>(1,648,746)</u>

	84,719,545
	(84,719,545)
	49,694
	<u>4,000,000</u>
	<u>4,049,694</u>

	2,400,948
	<u>207,844,049</u>
\$	<u><u>210,244,997</u></u>

See accompanying notes to financial statements.

## DUPAGE COUNTY, ILLINOIS

### Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended November 30, 2017

Net change in total governmental fund balances	\$ 2,400,948
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>	
<p>Governmental funds report purchases of capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.</p>	
Capital expenditures	\$ 21,707,894
Depreciation	(34,476,998)
Net book value of assets retired	<u>(9,561,376)</u>
Capital expenditures in excess of depreciation	(22,330,480)
Capital assets transferred to the County are recorded as capital contributions in the Statement of Activities, but do not require the use of current financial resources and are therefore not reported in the governmental funds.	31,134,136
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.	7,653,330
<p>Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>	
Decrease in accrued interest on debt	273,312
Decrease in claims payable	274,007
Decrease in net pension liability	7,175,405
Decrease in deferred outflows of resources related to pensions	(26,720,157)
Increase in deferred inflows of resources related to pensions	(10,188,227)
Increase in other postemployment benefits	(90,249)
Decrease in compensated absences	235,152
Amortization of bond premium	<u>756,111</u>
	(28,284,646)
Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	22,001,148
Internal service funds are used by management to charge self insurance costs to individual funds. The change in net position of the internal service fund is reported with governmental activities.	<u>1,293,166</u>
Change in net position of governmental activities	<u>\$ 13,867,602</u>

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

Statement of Net Position  
Proprietary Funds  
As of November 30, 2017

	<u>Business-Type Activities Water and Sewerage System Fund</u>	<u>Governmental Activities  Internal Service Fund</u>
<b>Assets and Deferred Outflows of Resources</b>		
<b>Assets</b>		
Current Assets:		
Cash	\$ 8,559,527	\$ 9,198,027
Receivables		
Accounts, net of allowance for doubtful accounts	6,655,304	-
Other	194,068	748,386
Due from other funds	79,605	-
Other assets	-	35,481
Total Current Assets	<u>15,488,504</u>	<u>9,981,894</u>
Noncurrent Assets:		
Capital Assets		
Land and improvements	1,459,475	-
Sewer system	162,147,879	-
Water system	30,945,477	-
Equipment	4,662,638	-
Water Commission buy in	3,397,959	-
Water Commission meter station	1,054,261	-
Construction in progress	755,659	-
Accumulated depreciation and amortization	(114,658,070)	-
Total Capital Assets	<u>89,765,278</u>	<u>-</u>
Restricted Assets:		
Restricted cash	3,230,543	-
Restricted Special Service Area assessments receivable	<u>4,678,203</u>	<u>-</u>
Total Restricted Assets	<u>7,908,746</u>	<u>-</u>
Total Noncurrent Assets	<u>97,674,024</u>	<u>-</u>
Total Assets	<u>113,162,528</u>	<u>9,981,894</u>
<b>Deferred Outflows of Resources</b>		
Deferred outflows of resources related to pensions	<u>1,783,323</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>1,783,323</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 114,945,851</u>	<u>\$ 9,981,894</u>

See accompanying notes to financial statements.

	Business-Type Activities Water and Sewerage System Fund	Governmental Activities Internal Service Fund
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>		
<b>Liabilities</b>		
Current Liabilities:		
Accounts payable	\$ 854,416	\$ 1,023,436
Accrued payroll	193,848	-
Due to other funds	351,413	-
Unearned revenue	600,000	-
Other liabilities	2,589,094	230
Compensated absences - current	204,501	-
Claims payable - current	-	1,372,996
Current liabilities payable from restricted assets:		
Accrued interest payable	174,826	-
Revenue bonds payable - current	1,290,000	-
IEPA construction loan payable - current	234,069	-
Total Current Liabilities	<u>6,492,167</u>	<u>2,396,662</u>
Long-term Liabilities:		
Compensated absences - noncurrent	1,225,887	-
Revenue bonds payable, net of unamortized premium - noncurrent	8,363,899	-
IEPA construction loan payable - noncurrent	3,884,705	-
Other post employment benefit payable	56,620	-
Net pension liability	3,746,008	-
Total Long-term Liabilities	<u>17,277,119</u>	<u>-</u>
Total Liabilities	<u>23,769,286</u>	<u>2,396,662</u>
<b>Deferred Inflows of Resources</b>		
Deferred inflows of resources	<u>60,506</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>60,506</u>	<u>-</u>
<b>Net Position</b>		
Net investment in capital assets	75,994,928	-
Restricted for debt service	7,731,597	-
Unrestricted	<u>7,389,534</u>	<u>7,585,232</u>
Total Net Position	<u>91,116,059</u>	<u>7,585,232</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 114,945,851</u>	<u>\$ 9,981,894</u>

See accompanying notes to financial statements.



# DUPAGE COUNTY, ILLINOIS

## Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds For the Year Ended November 30, 2017

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Water and Sewerage System Fund</b>	<b>Internal Service Fund</b>
<b>Operating Revenues</b>		
Charges for services	\$ 23,522,657	\$ -
Employee's share of premiums	-	9,843,740
Employer's share of premiums	-	23,472,464
Miscellaneous	1,895,610	-
Total Operating Revenues	<u>25,418,267</u>	<u>33,316,204</u>
<b>Operating Expenses</b>		
Personnel services	8,738,172	-
Commodities	1,258,508	-
Contractual services	12,164,486	32,034,325
Depreciation and amortization	3,476,691	-
Total Operating Expenses	<u>25,637,857</u>	<u>32,034,325</u>
Operating Income (Loss)	<u>(219,590)</u>	<u>1,281,879</u>
<b>Nonoperating Revenues</b>		
Investment income	53,654	11,287
Interest expense	(456,293)	-
Amortization of bond premium	15,649	-
Gain (loss) on disposal of assets	(329,754)	-
Total Nonoperating Revenues	<u>(716,744)</u>	<u>11,287</u>
Income (Loss) Before Contributions	<u>(936,334)</u>	<u>1,293,166</u>
<b>Contributions</b>		
Capital contributions and connection charges	<u>1,327,725</u>	<u>-</u>
Total Contributions and Transfers	<u>1,327,725</u>	<u>-</u>
Change in Net Position	391,391	1,293,166
<b>Net Position at Beginning of Year</b>	<u>90,724,668</u>	<u>6,292,066</u>
<b>Net Position at End of Year</b>	<u>\$ 91,116,059</u>	<u>\$ 7,585,232</u>

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

Statement of Cash Flows  
Proprietary Funds  
For the Year Ended November 30, 2017

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Water and Sewerage System Fund</b>	<b>Internal Service Fund</b>
<b>Cash Flows From (to) Operating Activities</b>		
Cash received from customers	\$ 22,809,557	\$ -
Cash payments to suppliers for goods and services	(13,353,544)	-
Cash payments to employees	(8,251,919)	-
Cash received from employer portion of insurance premiums	-	23,388,355
Cash received from employee portion of insurance premiums	-	9,843,740
Cash payments of insurance premiums and other costs	-	(31,183,204)
Other revenues	2,165,795	-
Net cash flows from operating activities	3,369,889	2,048,891
<b>Cash Flows from Noncapital Financing Activities</b>		
Payments from other funds	276,352	35,188
Net cash flows from noncapital financing activities	276,352	35,188
<b>Cash Flows from Capital and Related Financing Activities</b>		
Acquisition of capital assets	(3,109,049)	-
Principal payments on revenue bonds	(1,240,000)	-
Principal payments on IEPA loan	(231,170)	-
Interest payments on bonds and loans	(477,441)	-
Proceeds from sale of capital assets	600,000	-
Proceeds from connection charges	587,635	-
Net cash flows from capital and related financing activities	(3,870,025)	-
<b>Cash Flows from Investing Activities</b>		
Income received on investments	53,654	11,287
Net cash flows from investing activities	53,654	11,287
Net increase (decrease) in cash and cash equivalents	(170,130)	2,095,366
Cash and cash equivalents, beginning of the year	11,960,200	7,102,661
Cash and cash equivalents, end of year	\$ 11,790,070	\$ 9,198,027

See accompanying notes to financial statements.

	Business-Type Activities Water and Sewerage System Fund	Governmental Activities Internal Service Fund
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:</b>		
Operating income (loss)	\$ (219,590)	\$ 1,281,879
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	3,192,006	-
Amortization of other assets	284,685	-
Change in operating assets, deferred outflows of resources, and liabilities:		
Accounts receivable	(372,297)	(84,109)
Accrued unbilled service revenue	(340,803)	-
Due from special service area	256,171	-
Other receivable	14,014	-
Other assets	-	139,304
Deferred outflows of resources related to pensions	598,414	-
Accounts payable	24,747	141,490
Other liabilities	4,801	-
Claims payable	-	570,327
Compensated absences and wages payable	(252,822)	-
Other post employment benefits payable	(3,658)	-
Net pension liability	79,013	-
Charges collected for others	44,702	-
Deferred inflows of resources related to pensions	60,506	-
Total adjustments	3,589,479	767,012
<b>Net Cash Flows from Operating Activities</b>	<b>\$ 3,369,889</b>	<b>\$ 2,048,891</b>
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Net Position - Proprietary Funds</b>		
Cash - statement of net position	\$ 8,559,527	\$ 9,198,027
Restricted cash - statement of net position	3,230,543	-
Total cash and cash equivalents	<u>\$ 11,790,070</u>	<u>\$ 9,198,027</u>
<b>Noncash Capital and Related Financing Activities</b>		
Capital contributions	<u>\$ 740,090</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**DUPAGE COUNTY, ILLINOIS**

Statement of Fiduciary Assets and Liabilities  
 Agency Funds  
 As of November 30, 2017

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and investments	\$ 68,277,982
Accrued interest	14,625
Due from federal, state and other governmental units	<u>47,800</u>
Total Assets	<u>\$ 68,340,407</u>
<b>Liabilities</b>	
Due to federal, state and other governmental units	\$ 30,629,960
Due to primary government	1,083,740
Other liabilities	<u>36,626,707</u>
Total Liabilities	<u>\$ 68,340,407</u>

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## **NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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DuPage County, Illinois (the County) was organized in 1839. The County is a non home-rule county, under the 1970 Illinois Constitution. The County is governed by a nineteen member elected Board. The County's structure and legal activities are controlled by state statute.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

### **A. REPORTING ENTITY**

This report includes all of the funds of the County. The reporting entity for the County consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of two methods, discrete presentation or blending. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens, or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### **A. REPORTING ENTITY (cont.)**

#### ***Blended Component Unit***

##### *DuPage County Health Department*

The DuPage County Health Department (the Health Department) provides services to the residents of the County and is governed by the Board of Health, which includes members of the County Board. Additionally, there is a financial benefit and burden relationship between the County and the Health Department. The Health Department's primary operating fund is reported as a major fund, while the Department also includes nonmajor special revenue funds, along with capital assets and long-term debt. Separately issued financial statements of the Health Department may be obtained from the Health Department's offices located at 111 North County Farm Road, Wheaton, IL, 60187.

#### ***Discretely Presented Component Units***

##### *DuPage County Emergency Telephone System Board*

The government-wide financial statements include the DuPage County Emergency Telephone System Board (ETSB) as a component unit. The ETSB provides 9-1-1 emergency telephone services in DuPage County. The board of the ETSB is appointed by the DuPage County Board Chairman and one County Board member serves on the ETSB Board. State Statutes provide for circumstances whereby the County can impose its will on the ETSB, and also create a potential financial benefit to or burden on the County, requiring the County Board to approve the budget submitted by the ETSB Board and placing responsibility for the management of ETSB deposits and investments with the County Treasurer. See Note III.I. As a component unit, the ETSB's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended November 30, 2017. Separately issued financial statements of the DuPage County Emergency Telephone System Board may be obtained from the ETSB's office located at 421 North County Farm Road, Wheaton, IL 60187.

##### *DuPage Airport Authority*

The government-wide financial statements also include the DuPage Airport Authority as a component unit. The DuPage Airport Authority is a legally separate organization operating under the direction of a Board of Commissioners. The board of the DuPage Airport Authority is appointed by the DuPage County Board Chairman and approves the annual budget in accordance with State Statutes. See Note III.H. As a component unit, the DuPage Airport Authority's financial statements have been presented as a discrete column in the financial statements. The information presented is for the year ended December 31, 2017. Separately issued financial statements of the DuPage Airport Authority may be obtained from the office located at 2700 International Drive, Suite 200, West Chicago, IL, 60185.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### ***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS***

#### ***Government-Wide Financial Statements***

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

#### ***Government-Wide Financial Statements***

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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 included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

#### ***Fund Financial Statements***

Financial statements of the County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### ***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)***

#### ***Fund Financial Statements (cont.)***

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the County believes is particularly important to financial statement users may be reported as a major fund.

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

The County reports the following major governmental funds:

General Fund - accounts for the County's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Health Department Fund - used to account for revenues which include property taxes, fees for services and grant funding, and expenditures/expenses pertaining to the general operations of the DuPage County Health Department.

Care Center Fund - used to account for the financing, operations, administration and maintenance of the County's Care Center. Revenues are primarily from charges for service paid by Medicaid, Medicare, private insurance, and other sources.

The County reports the following major enterprise fund:

Water and Sewerage System Fund - accounts for operations 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.



# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### ***B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)***

#### ***Fund Financial Statements (cont.)***

The County reports the following nonmajor governmental funds:

Special Revenue Funds - used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Debt Service Funds - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related costs.

Capital Projects Funds - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

In addition, the County reports the following fund types:

Internal Service Fund - used to account for health insurance provided to other departments and operations of the County on a cost-reimbursement basis.

Agency Funds - used to account for and report assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. These include numerous funds of the County Collector, County Treasurer, Clerk of the Circuit Court, Sheriff, and other agency funds.

### ***C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION***

#### ***Government-Wide Financial Statements***

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, interfund services provided and used are not eliminated in the process of consolidation.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### *C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)*

#### *Fund Financial Statements*

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental revenues are recognized as revenues in the period the County is entitled the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds follow the accrual basis of accounting and do not have a measurement focus.

The 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 Water and Sewerage System Fund are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary 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.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### ***C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)***

#### ***All Financial Statements***

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, deferred outflows of resources, liabilities, and deferred inflows of resources 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.

### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY***

#### ***1. Deposits and Investments***

Illinois Statutes authorize the County to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds Investment Pool.

In the Water and Sewerage System Fund, the investment of funds is restricted by the revenue bond ordinance. The ordinance restricts investment of funds to direct or fully guaranteed obligations of the U.S. Government; interest-bearing time or demand deposits or certificates of deposits with financial institutions that are fully insured or collateralized; or the Illinois Funds Investment Pool.

The County has adopted an investment policy in accordance with Illinois Compiled Statutes. The policy contains the following guidelines for allowable investments.

#### **Interest Rate Risk**

The investment policy is designed to obtain a market average rate of return, taking into account investment risk constraints and cash flow needs.

#### **Credit Risk**

The investment policy allows the Treasurer to invest in any type of security allowed by Illinois Compiled Statutes. If the statutes are amended and one or more investments are no longer permissible, the investments will be allowed to mature or can be sold immediately at the Treasurer's discretion.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

#### ***1. Deposits and Investments (cont.)***

##### **Concentration of Credit Risk**

The County's investment policy requires diversification of the investment portfolio to eliminate the risk of loss resulting from over concentration in a specific issuer, maturity or class of securities. Concentration in short-term corporate obligations will not exceed 90% of the limit contained in Illinois law.

##### **Custodial Credit Risk - Deposits**

The County's investment policy requires some form of collateral to protect public deposits in a single financial institution if it were to default. All federally and non-federally insured institutions must fully collateralize deposits using instruments and collateral ratios of 105%.

##### **Custodial Credit Risk - Investments**

The County's investment policy requires all securities to 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.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund's share price, the price for which the investments could be sold.

See Note III. A. for further information.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

#### ***2. Receivables***

Property taxes for levy year 2017 attach as an enforceable lien on January 1, 2017, on property values assessed as of the same date. Taxes are levied in November following the lien date (by passage of a Tax Levy Ordinance). The 2017 tax levy, which attached as an enforceable lien on the property as of January 1, 2017, has been recorded as a receivable and deferred inflow of resources as of November 30, 2017, as these taxes are budgeted to be used in 2017.

Tax bills for levy year 2017 are prepared by the County and issued on or about May 1, 2018, and are payable in two installments, on or about June 1, 2018 and September 1, 2018.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

It is the County's policy to record revenue when the initial loan is made from the federal and state grant funds. The net amount of the loan receivable balance is included in restricted fund balance. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year end are presented as restricted fund balance in the fund financial statements.

#### ***3. Inventories and Prepaid Items***

Governmental fund inventories are recorded at cost based on the FIFO method using the consumption method of accounting. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on FIFO, and charged to construction and/or operation and maintenance expense when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

#### ***4. Restricted Assets***

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

#### **5. Capital Assets**

##### ***Government-Wide Statements***

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for capital assets (except for the Care Center and Water and Sewerage System, which uses a \$2,500 and \$25,000 threshold, respectively) and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation, except for donated capital assets received in a service concession arrangement which are recorded at acquisition value.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Building and Improvements	40 Years
Water and Sewer Systems	15 - 100 Years
Machinery, Equipment, and Vehicles	3 - 10 Years
Infrastructure, Drainage, Stormwater	20 - 50 Years
Land Improvements	15 Years

##### ***Fund Financial Statements***

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

#### ***6. Deferred Outflows of Resources***

A deferred outflow of resources represents a consumption of net position/fund balance that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

#### ***7. Compensated Absences***

Under terms of employment, employees are granted sick leave, vacation and retention pay benefits in varying amounts. Only benefits considered to be vested are disclosed in these statements.

All vested sick leave, vacation and retention pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable resources.

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

#### ***7. Compensated Absences (cont.)***

For employees hired on or before November 30, 2002, the County offered an Employee Retention Program, whereby eligibility begins either at age 55 and 10 years of continuous service, or 20 years of continuous service independent of age. Employees may earn up to 120 paid days with 20 years of continuous service, payable at termination.

Payments for sick leave, vacation and retention pay will be made at rates in effect when the benefits are used. Accumulated sick leave, vacation and retention pay liabilities at November 30, 2017, are determined on the basis of current salary rates and include salary related payments.

#### ***8. Long-Term Obligations/Conduit Debt***

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of bonds payable, loans payable, net pension liability, other post employment benefit payable, and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

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. On May 18, 2017, the County issued County of DuPage, Illinois Revenue Bonds (The Morton Arboretum Project), Series 2017, in the amount of \$20,000,000. The bonds were purchased by Bank of America Public Capital Corporation (the Purchaser) with the proceeds loaned to the Morton Arboretum (the Borrower). A portion of the net proceeds of the issuance were wired by the Purchaser into the Borrower's bank account for project costs, including reimbursements, and a portion into the Bond Fund of the Series 2003 Bonds for the partial refunding of the bonds. As it is the intent of all parties that The Morton Arboretum will provide funds for all debt payments, the liabilities have not been recorded on the County's balance sheet. The outstanding balance on the Series 2003 Variable Rate Demand Revenue Bonds, after partial refunding of \$13,000,000, was \$29,000,000 at November 30, 2017. The outstanding balance of the County of DuPage, Illinois Revenue Bonds were \$20,000,000 at November 30, 2017.



## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***8. Long-Term Obligations/Conduit Debt (cont.)***

On June 15, 2006, the County issued Special Service Area Number 31 Special Tax Bonds, Series 2006 (Monarch Landing Project) in the amount of \$15,000,000. Net proceeds of the issuance were deposited by Erickson Retirement Communities, LLC for the costs associated with the construction of a continuing care retirement community to be known as Monarch Landing. The Bonds are payable from taxes levied on taxable real property in Special Service Area Number 31, which is concentrated to one landowner. Because the County has issued the Bonds as a conduit on behalf of a Section 501(c)(3) organization and it is the intent of all parties that the landowner will provide funds for all debt service payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on the obligation was \$12,305,000 at November 30, 2017.

On March 9, 2010, the County issued Revenue Refunding Bonds (Benet Academy Capital Build Project), Series 2010 (the Bond) in the amount of \$8,890,000. These bonds were issued to refund the total outstanding amount of \$8,770,000 of Variable Rate Demand Revenue Bonds (Benet Academy Capital Building Project), Series 2000 and to pay costs of issuance of the Bond. The bonds were purchased by MB Financial Bank N.A. via a Direct Placement/Bank Qualified purchase with the proceeds loaned to the Borrower - Benet Academy in Lisle, Illinois. As the intent of all parties is that Benet Academy will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding amount of this obligation was \$6,910,000 at November 30, 2017.

##### ***9. Deferred Inflows of Resources***

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

#### **10. Equity Classifications**

##### ***Government-Wide Statements***

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

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

##### ***Fund Statements***

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (ordinance) of the County Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County Board that originally created the commitment.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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#### ***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)***

##### ***10. Equity Classifications (cont.)***

###### ***Fund Statements (cont.)***

- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Board may take official action to assign amounts. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

See Note III. G. for further information.

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### NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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#### ***A. BUDGETARY INFORMATION***

A budget has been adopted for all governmental funds except for the following: Highway Impact Fees Fund, Wetland Mitigation Fund, Child Support Maintenance Fund, Federal Drug S.A. 1417 Fund, State Fund S.A. 1418 Fund, Money Laundering Forfeitures Fund, Environment Related Public Works Project Fund, Illinois Violence Prevention Authority Fund, Special Service Area #35 Lakes of Royce Road Fund, and Special Service Area #38 Nelson Highview Fund.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (cont.)

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#### ***B. DEFICIT BALANCES***

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of November 30, 2017, the following individual funds held a deficit balance:

Fund	Amount	Reason
Crime Laboratory	\$ 2,149	Fee revenue less than originally anticipated
Sheriff's Police Vehicle	32,037	Fee revenue less than originally anticipated
Wetland Mitigation	10,358	Transfers out exceeded available funds
Department of Energy	57,190	Grant funds due to the County reported as unavailable revenue
Department of Health and Human Services	483	Grant funds due to the County reported as unavailable revenue
Department of Homeland Security	2,516,576	Expending exceeding revenues in prior years and grant funds due to the County reported as unavailable revenue
Department of Labor	264,550	Grant funds due to the County reported as unavailable revenue
Department of Transportation	310,120	Grant funds due to the County reported as unavailable revenue
Illinois Department of Commerce and Economic Opportunity	184,527	Grant funds due to the County reported as unavailable revenue
Illinois Department of Aging	246,230	Grant funds due to the County reported as unavailable revenue
Illinois Violence Prevention Authority	240	Expenditures exceeding revenues in prior years
Illinois Department of Human Services	35	Current year expenditures exceeding revenues
DuComm Remodel Project	888,368	Current year expenditures exceeding revenues

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE III - DETAILED NOTES ON ALL FUNDS

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#### **A. DEPOSITS AND INVESTMENTS**

The County's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits with financial institutions	\$234,733,323	\$242,408,620	Custodial credit risk
Money market mutual funds	15,147,583	15,147,583	Credit risk, interest rate risk
US agency securities - explicitly guaranteed	1,717,578	1,717,578	Custodial credit risk, interest rate risk
US agency securities - implicitly guaranteed	19,669,084	19,669,084	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Municipal bonds	4,510,812	4,510,812	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Corporate bonds	8,104,040	8,104,040	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Illinois Funds	2,852,545	2,853,037	Credit risk
Cash on hand	3,500	-	N/A
<b>Total Deposits and Investments</b>	<b><u>\$286,738,465</u></b>	<b><u>\$294,410,754</u></b>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$213,040,570		
Restricted cash and investments	5,419,913		
Per statement of assets and liabilities - agency funds			
Cash and investments	<u>68,277,982</u>		
<b>Total Deposits and Investments</b>	<b><u>\$286,738,465</u></b>		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### A. DEPOSITS AND INVESTMENTS (cont.)

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

As of November 30, 2017, the County utilized the market valuation method for all recurring fair value measurements and investments were measured using the valuation inputs as follows:

Investment Type	November 30, 2017			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 15,147,583	\$ -	\$ -	\$ 15,147,583
US agency securities - explicitly guaranteed	-	1,717,578	-	1,717,578
US agency securities - implicitly guaranteed	-	19,669,084	-	19,669,084
Municipal bonds	-	4,510,812	-	4,510,812
Corporate bonds	-	8,104,040	-	8,104,040
Total	<u>\$ 15,147,583</u>	<u>\$ 34,001,514</u>	<u>\$ -</u>	<u>\$ 49,149,097</u>

#### ***Custodial Credit Risk***

##### **Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to the County.

The County does not have any deposits exposed to custodial credit risk.

##### **Investments**

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The County does not have any investments exposed to custodial credit risk.

#### ***Credit Risk***

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### A. DEPOSITS AND INVESTMENTS (cont.)

##### **Credit Risk** (cont.)

As of November 30, 2017, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Money market mutual funds	AAAm	Aaa-mf
US agency securities - implicitly guaranteed	AA+	Aaa
US agency securities - explicitly guaranteed	AA+	Aaa
Municipal bonds	BBB+ to AAA	A3 to Aaa
Corporate bonds	BBB+ to AA+	Baa2 to Aaa
Illinois Funds	AAAm	Not rated

##### **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of November 30, 2017, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	More than 10
Money market mutual funds	\$ 15,147,583	\$ 15,147,583	\$ -	\$ -	\$ -
US agency securities	21,386,662	3,219,976	2,252,410	5,599,627	10,314,649
Municipal bonds	4,510,812	1,560,904	2,949,908	-	-
Corporate bonds	8,104,040	8,104,040	-	-	-
<b>Totals</b>	<b><u>\$ 49,149,097</u></b>	<b><u>\$ 28,032,503</u></b>	<b><u>\$ 5,202,318</u></b>	<b><u>\$ 5,599,627</u></b>	<b><u>\$ 10,314,649</u></b>

See Note I.D.1. for further information on deposit and investment policies.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### **B. RECEIVABLES**

Receivables as of year end for the government's individual major funds and nonmajor governmental funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Health Department Fund	Nonmajor Funds	Totals
Taxes Receivable				
Property	\$ 23,330,203	\$ 13,134,935	\$ 31,999,420	\$ 68,464,558
County sales	24,042,272	-	507,654	24,549,926
County motor fuel	-	-	4,878,908	4,878,908
Local use	666,507	-	-	666,507
Total Taxes Receivable	<u>\$ 48,038,982</u>	<u>\$ 13,134,935</u>	<u>\$ 37,385,982</u>	<u>\$ 98,559,899</u>

	General Fund	Nonmajor Funds	Totals
State Shared Revenue Receivable			
Income tax	\$ 502,696	\$ -	\$ 502,696
Personal property replacement tax	88,379	13,262	101,641
Motor fuel tax allotments	-	3,569,896	3,569,896
Total State Shared Revenue Receivable	<u>\$ 591,075</u>	<u>\$ 3,583,158</u>	<u>\$ 4,174,233</u>

All of the receivables on the balance sheet are expected to be collected within one year with the exception of loans receivable. The entire balance of loans receivable is expected to be collected after one year.

#### **C. RESTRICTED SPECIAL SERVICE AREA ASSESSMENTS RECEIVABLE**

As of November 30, 2017, the Water and Sewerage System has \$4,678,203 due from special service area funds in the region. The balance related to the reimbursement of costs for the York Township water improvement project. The reimbursement will be repaid in installments through fiscal year 2033 and \$4,419,134 of the reimbursement is due after one year.



# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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### ***D. CAPITAL ASSETS***

Capital asset activity for the year ended November 30, 2017, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 300,486,278	\$ 7,721,631	\$ 1,457,097	\$ 306,750,812
Construction in progress	<u>5,785,157</u>	<u>10,129,754</u>	<u>2,842,548</u>	<u>13,072,363</u>
Total Capital Assets Not Being Depreciated	<u>306,271,435</u>	<u>17,851,385</u>	<u>4,299,645</u>	<u>319,823,175</u>
Capital assets being depreciated				
Buildings	360,302,751	2,166,395	22,734,003	339,735,143
Improvements other than buildings	7,966,087	-	169,292	7,796,795
Machinery and equipment	77,520,871	3,700,090	5,315,173	75,905,788
Infrastructure	<u>790,740,172</u>	<u>31,966,708</u>	<u>8,201,885</u>	<u>814,504,995</u>
Total Capital Assets Being Depreciated	<u>1,236,529,881</u>	<u>37,833,193</u>	<u>36,420,353</u>	<u>1,237,942,721</u>
Total Capital Assets	<u>1,542,801,316</u>	<u>55,684,578</u>	<u>40,719,998</u>	<u>1,557,765,896</u>
Less: Accumulated depreciation for				
Buildings	174,767,755	9,688,284	17,439,840	167,016,199
Improvements other than buildings	4,041,664	364,529	113,536	4,292,657
Machinery and equipment	61,876,384	3,214,130	4,666,109	60,424,405
Infrastructure	<u>481,936,931</u>	<u>21,210,055</u>	<u>6,096,589</u>	<u>497,050,397</u>
Total Accumulated Depreciation	<u>722,622,734</u>	<u>34,476,998</u>	<u>28,316,074</u>	<u>728,783,658</u>
Net Capital Assets Being Depreciated	<u>513,907,147</u>	<u>3,356,195</u>	<u>8,104,279</u>	<u>509,159,063</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 820,178,582</u>	<u>\$ 21,207,580</u>	<u>\$ 12,403,924</u>	<u>\$ 828,982,238</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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## NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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### **D. CAPITAL ASSETS** (cont.)

Depreciation expense was charged to functions as follows:

#### **Governmental Activities**

General government	\$ 3,796,985
Public safety	2,804,453
Public health	2,108,888
Highways, streets and bridges	20,091,220
Public services	97,784
Judicial	2,955,594
Conservation and recreation	2,476,157
Public works	<u>145,917</u>
Total Governmental Activities Depreciation Expense	<u><u>\$ 34,476,998</u></u>

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Business-type Activities</b>				
Capital assets not being depreciated/amortized				
Land	\$ 1,459,475	\$ -	\$ -	\$ 1,459,475
Construction in progress	<u>1,138,687</u>	<u>2,499,673</u>	<u>2,882,701</u>	<u>755,659</u>
Total Capital Assets Not Being Depreciated/Amortized	<u>2,598,162</u>	<u>2,499,673</u>	<u>2,882,701</u>	<u>2,215,134</u>
Capital assets being depreciated/amortized				
Water and sewerage system	191,210,631	3,019,785	1,137,060	193,093,356
Equipment and vehicles	4,282,707	583,308	203,377	4,662,638
Intangibles	<u>4,452,220</u>	<u>-</u>	<u>-</u>	<u>4,452,220</u>
Total Capital Assets Being Depreciated/Amortized	<u>199,945,558</u>	<u>3,603,093</u>	<u>1,340,437</u>	<u>202,208,214</u>
Total Capital Assets	<u>202,543,720</u>	<u>6,102,766</u>	<u>4,223,138</u>	<u>204,423,348</u>
Less: Accumulated depreciation/amortization for				
Water and sewerage system	106,839,779	3,025,735	807,105	109,058,409
Equipment and vehicles	3,092,736	166,072	203,378	3,055,430
Intangibles	<u>2,259,546</u>	<u>284,685</u>	<u>-</u>	<u>2,544,231</u>
Total Accumulated Depreciation/Amortization	<u>112,192,061</u>	<u>3,476,492</u>	<u>1,010,483</u>	<u>114,658,070</u>
Net Capital Assets Being Depreciated/Amortized	<u>87,753,497</u>	<u>126,601</u>	<u>329,954</u>	<u>87,550,144</u>
Business-type Capital Assets, Net of Accumulated Depreciation/Amortization	<u><u>\$ 90,351,659</u></u>	<u><u>\$ 2,626,274</u></u>	<u><u>\$ 3,212,655</u></u>	<u><u>\$ 89,765,278</u></u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### *E. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS*

##### *Interfund Receivables/Payables*

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General	Health Department	\$ 10,047
General	Nonmajor Governmental	5,000,168
General	Water and Sewerage System	283,382
Health Department	Nonmajor Governmental	20,417
Nonmajor Governmental	General	193,564
Nonmajor Governmental	Health Department	7,918
Nonmajor Governmental	Nonmajor Governmental	5,780
Nonmajor Governmental	Water and Sewerage System	68,031
Water and Sewerage System	Nonmajor Governmental	<u>79,605</u>
Total - Fund Financial Statements		5,668,912
Less: Government-wide eliminations		<u>(5,397,104)</u>
Total Internal Balances - Government-Wide Statement of Net Position		<u><u>\$ 271,808</u></u>

All amounts are due within one year.

The principal purpose of these interfunds is to support deficit commingled cash balances in various funds by the General Fund. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

### E. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (cont.)

#### Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount
Convalescent Center	General	\$ 3,000,000
Nonmajor Governmental	General	31,993,280
Nonmajor Governmental	Health Department	500,000
Nonmajor Governmental	Nonmajor Governmental	<u>49,226,265</u>
Total - Fund Financial Statements		84,719,545
Less: Government-wide eliminations		<u>(84,719,545)</u>
Total Transfers - Government-Wide Statement of Activities		<u>\$ -</u>

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

### F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2017, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and Notes Payable					
General obligation debt	\$ 221,573,337	\$ -	\$ 22,001,148	\$ 199,572,189	\$ 22,490,859
Unamortized bond premium	6,440,699	-	756,111	5,684,588	-
Sub-totals	<u>228,014,036</u>	<u>-</u>	<u>22,757,259</u>	<u>205,256,777</u>	<u>22,490,859</u>
Other Liabilities					
Compensated absences	31,968,836	2,639,454	2,658,432	31,949,858	6,591,837
Claims payable	3,533,988	25,431,264	24,784,944	4,180,308	2,935,834
Other postemployment benefits	1,309,175	1,282,165	1,191,916	1,399,424	-
Net pension liability - Regular					
IMRF	114,367,170	71,584,974	69,013,483	116,938,661	-
Net pension liability - SLEP	86,884,605	24,488,765	33,417,863	77,955,507	-
Net pension liability - ECO	6,694,979	1,783,121	2,600,919	5,877,181	-
Total Other Liabilities	<u>244,758,753</u>	<u>127,209,743</u>	<u>133,667,557</u>	<u>238,300,939</u>	<u>9,527,671</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 472,772,789</u>	<u>\$ 127,209,743</u>	<u>\$ 156,424,816</u>	<u>\$ 443,557,716</u>	<u>\$ 32,018,530</u>

# DUPAGE COUNTY, ILLINOIS

## Notes to Financial Statements As of and for the Year Ended November 30, 2017

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### F. LONG-TERM OBLIGATIONS (cont.)

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Business-type Activities</b>					
Bonds and Notes Payable					
Revenue bonds	\$ 10,830,000	\$ -	\$ 1,240,000	\$ 9,590,000	\$ 1,290,000
Unamortized debt premium	79,548	-	15,649	63,899	-
Sub-totals	<u>10,909,548</u>	<u>-</u>	<u>1,255,649</u>	<u>9,653,899</u>	<u>1,290,000</u>
Other Liabilities					
IEPA construction loan	4,349,944	-	231,170	4,118,774	234,069
Compensated absences	1,698,999	390,699	659,310	1,430,388	204,501
Other postemployment benefits	60,278	-	3,658	56,620	-
Net pension liability - Regular					
IMRF	3,666,995	2,293,149	2,214,136	3,746,008	-
Total Other Liabilities	<u>9,776,216</u>	<u>2,683,848</u>	<u>3,108,274</u>	<u>9,351,790</u>	<u>438,570</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 20,685,764</u>	<u>\$ 2,683,848</u>	<u>\$ 4,363,923</u>	<u>\$ 19,005,689</u>	<u>\$ 1,728,570</u>

Compensated absences and the implicit other postemployment benefit obligations are paid by the fund and department that employs the personnel. Net pension liabilities related to General Fund and Health Department Fund employees are paid out of the Illinois Municipal Retirement Fund and Health Department IMRF Fund, respectively. Net pension liabilities for other employees are paid by the fund and department that employs the personnel.

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 5.75% of the most recent available equalized assessed valuation of the County. As of November 30, 2017, the statutory debt limit for the County was \$2,080,310,315, providing a debt margin of \$2,046,405,315.

#### General Obligation Debt

All general obligation notes and bonds payable are backed by the full faith and credit of the County. Notes and bonds in the governmental funds will be retired by future property tax levies or state shared revenues designated for debt service.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

### F. LONG-TERM OBLIGATIONS (cont.)

#### General Obligation Debt (cont.)

##### Governmental Activities

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2017
SSA #19 Refinancing Bonds - Glen Ellyn Wood Subdivision	11/25/2013	1/1/2022	3.85%	\$ 1,368,996	\$ 806,376
SSA #25 - Refinancing Bonds - Westlands Subdivision	11/25/2013	1/1/2022	3.85%	1,328,990	778,493
SSA #26 Refinancing Bonds - Bruce Lake Subdivision	11/25/2013	1/1/2022	3.85%	798,895	472,320
SSA #34 - Bonds - Hobson Valley	1/27/2009	1/1/2029	3.0% - 4.75%	1,885,000	1,335,000
SSA #35 Bonds - Lakes of Royce Renaissance	12/27/2012	1/1/2032	1.8% - 4.2%	1,805,000	1,565,000
SSA #38 Bonds - Nelson Highview	12/27/2012	1/1/2031	1.5% - 4.0%	1,500,000	1,230,000
1993 G.O. Bonds - Jail Project	4/1/1993	1/1/2021	2.4% - 5.6%	53,995,000	12,890,000
1993 G.O. Bonds - Stormwater Project	4/1/1993	1/1/2021	2.4% - 5.6%	77,620,000	18,545,000
2010A G.O. Build American Bonds	10/12/2010	1/1/2023	4.197% - 4.297%	8,115,000	8,115,000
2010B G.O. Recovery Zone Economic Development Bonds	10/12/2010	1/1/2035	4.297% - 5.852%	58,935,000	58,935,000
2011 G.O. Refunding Bonds - Drainage Project	8/30/2011	7/1/2026	2.0% - 4.0%	5,340,000	4,265,000
2015B G.O. Refunding Bonds - Drainage Project	6/5/2015	1/1/2025	5.0%	13,140,000	10,745,000
2015A Transportation Revenue Refunding Bonds	6/5/2015	1/1/2021	1.45%	54,635,000	36,800,000
2016 G.O. Refunding Bonds- Courthouse Project	1/28/2016	1/1/2030	2.0% - 5.0%	36,050,000	33,905,000
2016 G.O. Refunding Bonds- Stormwater Project	2/3/2016	1/1/2022	1.45%	10,970,000	<u>9,185,000</u>
Total Governmental Activities - General Obligation Debt					<u>\$ 199,572,189</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### ***F. LONG-TERM OBLIGATIONS*** (cont.)

##### ***General Obligation Debt*** (cont.)

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2018	\$ 22,490,859	\$ 7,919,907
2019	23,205,037	7,179,181
2020	23,938,569	6,405,629
2021	24,275,691	5,601,306
2022	11,417,033	5,021,331
2023-2027	47,685,000	18,968,935
2028-2032	35,330,000	7,174,661
2033-2035	11,230,000	1,013,489
Totals	<u>\$ 199,572,189</u>	<u>\$ 59,284,439</u>

##### ***Revenue Debt***

Business-type activities revenue bonds are payable only from revenues derived from the operation of the Water and Sewerage System.

The Water and Sewerage System has pledged future net revenues to repay revenue bonds issued in July 23, 2008 and April 25, 2012. The bonds are payable solely from System-generated revenues and are payable through January 1, 2024. Annual principal and interest payments on the bonds are expected to require 4.00% of gross revenues. The total principal and interest remaining to be paid on the bonds is \$11,035,933. Principal and interest paid for the current year and total net revenues were \$1,663,788 and \$3,898,390, respectively.

On July 21, 2008, the County Board adopted a revenue bond ordinance authorizing and providing for the issuance of Water and Sewerage System Revenue Bonds, Series A of 2008 and Series B of 2008. On March 13, 2012, the County Board adopted a revenue bond ordinance authorizing and providing for the issuance of Water and Sewerage System Revenue Bonds, Series 2012. The 2008 and 2012 Ordinances required a "Revenue Fund" and various accounts within that fund to be established. The Ordinances' account structure is as follows:

Operation and Maintenance Account – An amount sufficient to make the amount then on deposit equal to 1/12th of the amount of current expenses budgeted for the current fiscal year.

First Lien Interest Account – An amount sufficient to cover interest becoming due on the next succeeding interest payment date on a monthly pro rata basis.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### *F. LONG-TERM OBLIGATIONS* (cont.)

##### ***Revenue Debt*** (cont.)

First Lien Principal Account – An amount sufficient to cover principal becoming due on the next succeeding principal payment date on a monthly pro rata basis.

First Lien Bond Reserve Account – An amount equal to the maximum annual debt service with respect to the 2008A and 2012 Revenue Bonds.

Second Lien Interest Account – An amount sufficient to cover interest becoming due on the next succeeding interest payment date on a monthly pro rata basis.

Second Lien Principal Account – An amount sufficient to cover principal becoming due on the next succeeding principal payment date on a monthly pro rata basis.

Second Lien Bond Reserve Account – An amount equal to the maximum annual debt service with respect to the 2008B Revenue Bonds.

Subordinated Indebtedness Account – An amount sufficient to cover interest becoming due on the IEPA construction loan on the next succeeding interest payment date, and an amount sufficient to cover the principal of the loan coming due on the next succeeding principal maturity date.

Depreciation Account – An amount equal to the percentage of the Depreciation Funding Requirement as determined by the Superintendent of Public Works whenever the balance in said account is less than the Depreciation Funding Requirement.

General Account – All revenues remaining in the Revenue Fund after all required transfers are made to the respective accounts.

Deposits held in the Revenue Fund are required to be transferred, when available, to the established accounts in the above order. At November 30, 2017, all required balances were in accordance with the Ordinance.



# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

### F. LONG-TERM OBLIGATIONS (cont.)

#### Revenue Debt (cont.)

Revenue debt payable at November 30, 2017, consists of the following:

#### Business-type Activities Revenue Debt

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2017
Series 2008A Revenue Bonds	7/23/2008	1/1/2024	4.5%	\$ 8,250,000	\$ 4,145,000
Series 2008B Revenue Bonds	7/23/2008	1/1/2024	4.5%	8,250,000	4,135,000
Series 2012 Revenue Bonds	4/25/2012	1/1/2022	3.0% - 4.0%	2,445,000	1,310,000
Total Business-type Activities - Revenue Debt					<u>\$ 9,590,000</u>

Debt service requirements to maturity are as follows:

Years	Business-type Activities Revenue Debt	
	Principal	Interest
2018	\$ 1,290,000	\$ 374,413
2019	1,340,000	323,038
2020	1,395,000	268,957
2021	1,445,000	211,306
2022	1,505,000	149,306
2023-2024	2,615,000	115,913
Totals	<u>\$ 9,590,000</u>	<u>\$ 1,442,933</u>

#### IEPA Construction Loans

Business-type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2017
IEPA Construction Loans					
IEPA Loan #L17-4161	2/21/2012	9/29/2033	1.25%	\$ 4,915,421	\$ 4,118,774
Total Business-type Activities IEPA Construction Loans					<u>\$ 4,118,774</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### ***F. LONG-TERM OBLIGATIONS*** (cont.)

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Business-type Activities IEPA Construction Loans</u>	
	<u>Principal</u>	<u>Interest</u>
2018	\$ 234,069	\$ 50,755
2019	237,004	47,820
2020	239,975	44,849
2021	242,985	41,840
2022	246,032	38,793
2023-2027	1,277,213	146,908
2028-2032	1,359,321	64,799
2033	<u>282,175</u>	<u>2,648</u>
Totals	<u>\$ 4,118,774</u>	<u>\$ 438,412</u>

#### ***G. NET POSITION/FUND BALANCES***

Net position reported on the government wide statement of net position at November 30, 2017, includes the following:

##### ***Governmental Activities***

##### Net Investment in Capital Assets

Add: Capital assets, net of accumulated depreciation	
Land	\$ 306,750,812
Construction in progress	13,072,363
Net capital assets being depreciated	509,159,063
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(198,833,000)
Less: Unamortized debt premium	(5,684,588)
Less: Retainage payable	<u>(785,573)</u>
Total Net Investment in Capital Assets	<u>\$ 623,679,077</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

### G. NET POSITION/FUND BALANCES (cont.)

#### Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2017, include the following:

	<u>General Fund</u>	<u>Health Department Fund</u>	<u>Convalescent Center Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
<b>Fund Balances</b>					
<b>Nonspendable:</b>					
Prepaid items	\$ -	\$ 297,813	\$ -	\$ -	\$ 297,813
Inventory	319,524	137,652	309,852	1,027,030	1,794,058
<b>Restricted for:</b>					
Grant programs	-	369,987	-	390,895	760,882
Grant funded loan programs	-	-	-	9,819,326	9,819,326
Employee benefits	-	-	-	12,647,957	12,647,957
Public health	-	-	1,382,253	-	1,382,253
Public safety	-	-	-	140,117	140,117
Highways, streets and bridges	-	-	-	18,360,911	18,360,911
Wetland mitigation	-	-	-	7,484,918	7,484,918
Conservation and recreation	-	-	-	182,359	182,359
Judicial	-	-	-	11,785,251	11,785,251
Public services	-	-	-	3,419,855	3,419,855
Capital projects	-	-	-	7,701,973	7,701,973
Debt service	-	-	-	29,434,225	29,434,225
Other purposes	-	-	-	5,207,598	5,207,598
<b>Committed to:</b>					
Public health	-	20,463,635	2,905,455	-	23,369,090
Conservation and recreation	-	-	-	10,109,860	10,109,860
Capital projects	-	-	-	3,859,070	3,859,070
Other purposes	-	-	-	361,197	361,197
<b>Unassigned (deficit):</b>	<u>66,639,147</u>	<u>-</u>	<u>-</u>	<u>(4,512,863)</u>	<u>62,126,284</u>
<b>Total Fund Balances (Deficit)</b>	<u>\$ 66,958,671</u>	<u>\$ 21,269,087</u>	<u>\$ 4,597,560</u>	<u>\$ 117,419,679</u>	<u>\$ 210,244,997</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### **G. NET POSITION/FUND BALANCES (cont.)**

##### ***Business-type Activities***

###### Net Investment in Capital Assets

Add: Capital assets, net of accumulated depreciation	
Land	\$ 1,459,475
Construction in progress	755,659
Net capital assets being depreciated/amortized	87,550,144
Less: Capital related debt	
Current portion of capital related IEPA construction loans	(234,069)
Current portion of capital related revenue bonds	(1,290,000)
Long-term portion of capital related IEPA construction loans	(3,884,705)
Long-term portion of capital related revenue bonds	(8,300,000)
Unamortized debt premium	(63,899)
Add: Unspent debt proceeds - water and sewer bond account	2,323
Total Net Investment in Capital Assets	<u><u>\$ 75,994,928</u></u>

###### Restricted for Debt Service

Add: Total restricted assets	\$ 7,908,746
Less: Unspent debt proceeds - water and sewer bond account	(2,323)
Less: Liabilities payable from restricted assets	
Accrued interest payable	(174,826)
Total Restricted	<u><u>\$ 7,731,597</u></u>

#### **H. COMPONENT UNIT - DUPAGE COUNTY AIRPORT AUTHORITY**

This report contains the DuPage County Airport Authority (the Authority), which is included as a discretely presented component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

##### **a. Basis of Accounting/Measurement Focus**

The Authority follows the full accrual basis of accounting and the flow of economic resources measurement focus.

##### **b. Deposits and Investments**

The Authority is authorized by State Statutes to make deposits with financial institutions and invest in securities similar to the County. See Note I.D.1.

At year end, the carrying amount of the Authority's deposits and investments were \$7,730,880, consisting of deposits with financial institutions.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### *H. Component Unit - DuPage County Airport Authority (cont.)*

##### **Custodial Credit Risk**

##### **Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the Authority's deposits may not be returned to the Authority. The Authority's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair market value of the funds secured, with the collateral held by the Authority, and independent third party, or the Federal Reserve Bank. As of December 31, 2017, no deposits were exposed to custodial credit risk.

##### **c. Capital Assets**

Capital assets are defined by the Authority as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Buildings	35 Years
Building improvements	10 - 20 Years
Land improvements	10 - 20 Years
Equipment and vehicles	3 - 10 Years
Runways, ramps and parking lots	20 Years
Office and other equipment	3 - 8 Years

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

### *H. Component Unit - DuPage County Airport Authority (cont.)*

Capital asset activity for the year ended December 31, 2017, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 59,635,913	\$ 12,360,677	\$ -	\$ 71,996,590
Construction in progress	10,111,614	17,002,221	25,751,693	1,362,142
Total Capital Assets Not Being Depreciated	69,747,527	29,362,898	25,751,693	73,358,732
Capital assets being depreciated				
Land improvements	99,321,542	2,150,271	-	101,471,813
Buildings and improvements	83,147,107	11,051,728	-	94,198,835
Infrastructure	74,758,352	-	-	74,758,352
Software	206,380	-	-	206,380
Equipment and vehicles	12,437,752	184,534	185,541	12,436,745
Total Capital Assets Being Depreciated	269,871,133	13,386,533	185,541	283,072,125
Total Capital Assets	339,618,660	42,749,431	25,937,234	356,430,857
Less: Accumulated depreciation for				
Land improvements	85,955,802	647,548	-	86,603,350
Buildings and improvements	47,070,495	3,134,868	-	50,205,363
Infrastructure	43,826,083	2,609,354	-	46,435,437
Software	168,329	38,051	-	206,380
Equipment and vehicles	7,890,475	543,418	185,541	8,248,352
Total Accumulated Depreciation	184,911,184	6,973,239	185,541	191,698,882
Net Capital Assets Being Depreciated	84,959,949	6,413,294	-	91,373,243
Total Authority Capital Assets, Net of Accumulated Depreciation	\$ 154,707,476	\$ 35,776,192	\$ 25,751,693	\$ 164,731,975

### d. Long-Term Obligations

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Net pension liability (asset)					
- IMRF	\$ 1,451,045	\$ -	\$ 41,792	\$ 1,409,253	\$ -
Compensated absences	420,927	114,214	84,186	450,955	90,191
Total Long-Term Liabilities	\$ 1,871,972	\$ 114,214	\$ 125,978	\$ 1,860,208	\$ 90,191

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### **H. Component Unit - DuPage County Airport Authority (cont.)**

##### e. Employee Retirement System

The Authority contributes to the Illinois Municipal Retirement Fund (IMRF), an agent multi-employer public employee retirement system. See Note IV.A for plan description, benefits provided, actuarial assumptions.

**Plan membership.** At December 31, 2016, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	23
Inactive, non-retired members	57
Active members	<u>67</u>
Total	<u><u>147</u></u>

**Contributions.** As set by statute, Authority employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the Authority to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Authority's actuarially determined contribution rate for calendar year 2017 was 9.13% percent of annual covered payroll. The Authority also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability/(Asset).** The net pension liability/(asset) was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

**Discount rate.** The discount rate used to measure the total pension liability for IMRF was 7.50%. The discount rate calculated using the December 31, 2015 measurement date was 7.49%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Authority contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

**Discount rate sensitivity.** The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the Authority calculated using the discount rate of 7.50% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rate:

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### **H. Component Unit - DuPage County Airport Authority (cont.)**

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 19,531,187	\$ 17,097,010	\$ 15,119,086
Plan fiduciary net pension	15,687,757	15,687,757	15,687,757
Net pension liability/(asset)	<u>\$ 3,843,430</u>	<u>\$ 1,409,253</u>	<u>\$ (568,671)</u>

**Changes in net pension liability/(asset).** The Authority's changes in net pension liability/(asset) for the calendar year ended December 31, 2016 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2015	\$ 15,961,206	\$ 14,510,161	\$ 1,451,045
Service cost	444,308	-	444,308
Interest on total pension liability	1,196,831	-	1,196,831
Differences between expected and actual experience of the total pension liability	(74,271)	-	(74,271)
Change of assumptions	(22,447)	-	(22,447)
Benefit payments, including refunds of employee contributions	(408,617)	(408,617)	-
Contributions - employer	-	355,537	(355,537)
Contributions - employee	-	177,133	(177,133)
Net investment income	-	990,869	(990,869)
Other (net transfer)	-	62,674	(62,674)
Balances at December 31, 2016	<u>\$ 17,097,010</u>	<u>\$ 15,687,757</u>	<u>\$ 1,409,253</u>

**Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.** For the year ended December 31, 2017, the Authority recognized pension expense of \$673,434. The Authority reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 86,440	\$ 58,641
Assumption changes	160,947	17,723
Net difference between projected and actual earnings on pension plan investments	772,602	-
Contributions subsequent to the measurement date	<u>369,807</u>	<u>-</u>
Total	<u>\$ 1,389,796</u>	<u>\$ 76,364</u>



## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

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#### ***H. Component Unit - DuPage County Airport Authority (cont.)***

The amounts reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as reductions in the net pension liability (asset) for the year ending December 31, 2018. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2018	\$ 366,685
2019	344,429
2020	226,934
2021	<u>5,577</u>
Total	<u><u>\$ 943,625</u></u>

#### ***I. COMPONENT UNIT - DUPAGE COUNTY EMERGENCY TELEPHONE SYSTEM BOARD***

This report contains the DuPage County Emergency Telephone System Board (ETSB), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

##### **a. Basis of Accounting/Measurement Focus**

The ETSB follows the full accrual basis of accounting and the flow of economic resources measurement focus.

##### **b. Deposits and Investments**

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposits.

The FDIC and collateral coverage applies to all ETSB accounts, and therefore, the amount of insured funds is not determinable for the Board alone.

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 3,532,936	\$ 3,595,402	Custodial credit risk
Money market mutual funds	6,072,484	6,077,411	Credit risk, interest rate risk
US agency securities - implicitly guaranteed	4,699,423	4,699,423	Custodial credit risk, interest rate risk

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

### I. COMPONENT UNIT - DUPAGE COUNTY EMERGENCY TELEPHONE SYSTEM BOARD (cont.)

#### b. Deposits and Investments (cont.)

US Treasury securities	1,316,174	1,316,174	Custodial credit risk, interest rate risk
Corporate bonds	<u>3,910,909</u>	<u>3,910,909</u>	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Total Deposits and Investments	<u>\$ 19,531,926</u>	<u>\$ 19,599,319</u>	

#### Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of November 30, 2017, the ETSB's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Corporate bonds	BBB+ to AA+	Baa2 to Aaa
Money market mutual funds	AAAm	Aaa-mf
Corporate bonds	AA+	Aaa

#### Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of November 30, 2017, the ETSB's investments were as follows:

Investment Type	Maturity (In Years)				
	Fair Value	Less than 1	1 - 5	6 - 10	More than 10
Money market mutual funds	\$ 6,072,484	\$ 6,072,484	\$ -	\$ -	\$ -
US agency securities - implicitly guaranteed	4,699,423	43,321	1,271,532	1,026,445	2,358,125
US Treasury securities	1,316,174	1,316,174	-	-	-
Corporate bonds	<u>3,910,909</u>	<u>3,910,909</u>	-	-	-
Totals	<u>\$ 15,998,990</u>	<u>\$ 11,342,888</u>	<u>\$ 1,271,532</u>	<u>\$ 1,026,445</u>	<u>\$ 2,358,125</u>

See Note I.D.1. for further information on deposit and investment policies.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

### NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

#### *I. COMPONENT UNIT - DUPAGE COUNTY EMERGENCY TELEPHONE SYSTEM BOARD (cont.)*

##### c. Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Construction in progress	\$ 1,439,498	\$ 1,736,049	\$ 151,957	\$ 3,023,590
Total Capital Assets Not Being Depreciated	<u>1,439,498</u>	<u>1,736,049</u>	<u>151,957</u>	<u>3,023,590</u>
Capital assets being depreciated				
Machinery and equipment	<u>39,467,575</u>	<u>405,695</u>	<u>-</u>	<u>39,873,270</u>
Total Capital Assets Being Depreciated	<u>39,467,575</u>	<u>405,695</u>	<u>-</u>	<u>39,873,270</u>
Total Capital Assets	<u>40,907,073</u>	<u>2,141,744</u>	<u>151,957</u>	<u>42,896,860</u>
Less: Accumulated depreciation for				
Machinery and equipment	<u>25,973,095</u>	<u>2,831,611</u>	<u>-</u>	<u>28,804,706</u>
Total Accumulated Depreciation	<u>25,973,095</u>	<u>2,831,611</u>	<u>-</u>	<u>28,804,706</u>
Total ETSB Capital Assets, Net of Accumulated Depreciation	<u>\$ 14,933,978</u>	<u>\$ (689,867)</u>	<u>\$ 151,957</u>	<u>\$ 14,092,154</u>

##### d. Employee Retirement System

All eligible ETSB employees participate in the Illinois Municipal Retirement Fund (IMRF), an agent multiple employer public employee retirement system. ETSB employees are pooled with the employees of DuPage County for purposes of actuarial valuation. See Note IV.A for disclosures related to ETSB's participation in IMRF.

### NOTE IV - OTHER INFORMATION

#### *A. EMPLOYEES' RETIREMENT SYSTEM*

The County's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE IV - OTHER INFORMATION (cont.)

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#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Plan description.** The County participates in three benefit plans under IMRF. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Under the employer number within Regular IMRF, both the County and ETSB contribute to the plan. The Regular IMRF plan is considered to be an agent multiple-employer plan through which cost-sharing occurs between the County and ETSB.

**Plan membership.** At December 31, 2016, the measurement date, membership in the plan was as follows:

	Regular Plan	SLEP	ECO
Retirees and beneficiaries	2,585	349	30
Inactive, non-retired members	2,161	64	12
Active members	2,375	408	12
Total	7,121	821	54

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE IV - OTHER INFORMATION (cont.)

### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Contributions.** As set by statute, county employees participating in the Regular, SLEP, and ECO plans are required to contribute 4.50%, 7.50%, and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2016 were 12.43%, 25.92%, and 89.01%, respectively, of annual covered payroll for the Regular, SLEP, and ECO plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net pension liability/(asset).** The net pension liabilities/(assets) were measured as of December 31, 2016, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

**Summary of significant accounting policies.** For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Regular, SLEP, and ECO plans and additions to/deductions from the Regular, SLEP, and ECO plans fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Actuarial assumptions.** The total pension liabilities for the Regular, SLEP, and ECO plans were determined by actuarial valuations performed as of December 31, 2016 using the following actuarial methods and assumptions:

	Regular Plan	SLEP	ECO
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset valuation method	Market Value	Market Value	Market Value
Actuarial assumptions			
Investment rate of return	7.50%	7.50%	7.50%
Inflation	3.50%	3.50%	3.50%
Salary increases	3.75% to 14.50%, including inflation	3.75% to 14.50%, including inflation	3.75% to 14.50%, including inflation
Price inflation	2.75%	2.75%	2.75%

**Mortality.** For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE IV - OTHER INFORMATION (cont.)

### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Long-term expected real rate of return.** The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	38.00%	8.85%	7.39%
International equities	17.00%	9.55%	7.59%
Fixed income	27.00%	3.05%	3.00%
Real estate	8.00%	7.20%	6.00%
Alternatives	9.00%		
Private equity		13.15%	8.15%
Hedge funds		5.55%	5.25%
Commodities		4.40%	2.75%
Cash equivalents	1.00%	2.25%	2.25%

**Discount rate.** The discount rates used to measure the total pension liabilities for the Regular, SLEP, and ECO plans were 7.50%, 7.50%, and 7.44%, respectively. The discount rates calculated using the December 31, 2015 measurement date were 7.47%, 7.45%, and 7.44%. The projection of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments of 7.50% was blended with the index rate of 3.57% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2016 to arrive at discount rates of 7.50%, 7.50%, and 7.44%, respectively for the Regular, SLEP, and ECO plans used to determine the total pension liabilities. The years ending December 31, 2115, 2116, and 2116 are the last years in the 2017 to 2116 projection periods for which projected benefit payments are fully funded for the Regular, SLEP, and ECO plans, respectively.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE IV - OTHER INFORMATION (cont.)

### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Discount rate sensitivity.** The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents net pension liabilities/(assets) of the County calculated using the discount rates of 7.50%, 7.50%, and 7.44%, respectively as well as what the net pension liabilities/(assets) would be if it were to be calculated using discount rates that are 1 percentage point lower (6.50% for Regular, 6.50% for SLEP, and 6.44% for ECO) or 1 percentage point higher (8.50% for Regular, 8.50% for SLEP, and 8.44% for ECO) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
<i>Regular - County:</i>			
Total pension liability	\$ 948,873,640	\$ 844,999,902	\$ 760,209,556
Plan fiduciary net pension	724,315,233	724,315,233	724,315,233
Net pension liability/(asset)	<u>\$ 224,558,407</u>	<u>\$ 120,684,669</u>	<u>\$ 35,894,323</u>
<i>Regular - ETSB:</i>			
Total pension liability	\$ 2,020,647	\$ 1,799,446	\$ 1,618,883
Plan fiduciary net pension	1,528,654	1,528,654	1,528,654
Net pension liability/(asset)	<u>\$ 491,993</u>	<u>\$ 270,792</u>	<u>\$ 90,229</u>
<i>Regular - Total:</i>			
Total pension liability	\$ 950,894,287	\$ 846,799,348	\$ 761,828,439
Plan fiduciary net pension	725,843,887	725,843,887	725,843,887
Net pension liability/(asset)	<u>\$ 225,050,400</u>	<u>\$ 120,955,461</u>	<u>\$ 35,984,552</u>
<i>SLEP:</i>			
Total pension liability	\$ 427,847,840	\$ 376,519,244	\$ 334,441,626
Plan fiduciary net pension	298,563,737	298,563,737	298,563,737
Net pension liability/(asset)	<u>\$ 129,284,103</u>	<u>\$ 77,955,507</u>	<u>\$ 35,877,889</u>
<i>ECO:</i>			
Total pension liability	\$ 30,160,380	\$ 27,224,906	\$ 24,754,821
Plan fiduciary net pension	21,347,725	21,347,725	21,347,725
Net pension liability/(asset)	<u>\$ 8,812,655</u>	<u>\$ 5,877,181</u>	<u>\$ 3,407,096</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE IV - OTHER INFORMATION (cont.)

### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Changes in net pension liability/(asset).** The changes in net pension liabilities/(assets) for the Regular, SLEP, and ECO plans for the calendar year ended December 31, 2016 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>Regular - County:</i>			
Balances at December 31, 2015	\$ 810,653,044	\$ 692,618,879	\$ 118,034,165
Service cost	12,882,558	-	12,882,558
Interest on total pension liability	59,552,810	-	59,552,810
Differences between expected and actual experience of the total pension liability	4,325,773	-	4,325,773
Change of assumptions	(2,883,018)	-	(2,883,018)
Benefit payments, including refunds of employee contributions	(39,531,265)	(39,531,265)	-
Contributions - employer	-	15,806,357	(15,806,357)
Contributions - employee	-	5,979,418	(5,979,418)
Net investment income	-	47,482,807	(47,482,807)
Other (net transfer)	-	1,959,037	(1,959,037)
Balances at December 31, 2016	<u>\$ 844,999,902</u>	<u>\$ 724,315,233</u>	<u>\$ 120,684,669</u>
<i>Regular - ETSB:</i>			
Balances at December 31, 2015	\$ 1,716,381	\$ 1,457,533	\$ 258,848
Service cost	28,907	-	28,907
Interest on total pension liability	133,624	-	133,624
Differences between expected and actual experience of the total pension liability	9,706	-	9,706
Change of assumptions	(472)	-	(472)
Benefit payments, including refunds of employee contributions	(88,700)	(88,700)	-
Contributions - employer	-	35,466	(35,466)
Contributions - employee	-	13,417	(13,417)
Net investment income	-	106,542	(106,542)
Other (net transfer)	-	4,396	(4,396)
Balances at December 31, 2016	<u>\$ 1,799,446</u>	<u>\$ 1,528,654</u>	<u>\$ 270,792</u>



# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE IV - OTHER INFORMATION (cont.)

### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
<i>Regular - Total:</i>			
Balances at December 31, 2015	\$ 812,369,425	\$ 694,076,412	\$ 118,293,013
Service cost	12,911,465	-	12,911,465
Interest on total pension liability	59,686,434	-	59,686,434
Differences between expected and actual experience of the total pension liability	4,335,479	-	4,335,479
Change of assumptions	(2,883,490)	-	(2,883,490)
Benefit payments, including refunds of employee contributions	(39,619,965)	(39,619,965)	-
Contributions - employer	-	15,841,823	(15,841,823)
Contributions - employee	-	5,992,835	(5,992,835)
Net investment income	-	47,589,349	(47,589,349)
Other (net transfer)	-	1,963,433	(1,963,433)
Balances at December 31, 2016	<u>\$ 846,799,348</u>	<u>\$ 725,843,887</u>	<u>\$ 120,955,461</u>
Plan fiduciary net position as a percentage of the total pension liability			85.72 %
<i>SLEP:</i>			
Balances at December 31, 2015	\$ 369,048,902	\$ 282,164,297	\$ 86,884,605
Service cost	7,221,937	-	7,221,937
Interest on total pension liability	27,129,224	-	27,129,224
Differences between expected and actual experience of the total pension liability	(7,488,381)	-	(7,488,381)
Change of assumptions	(2,374,015)	-	(2,374,015)
Benefit payments, including refunds of employee contributions	(17,018,423)	(17,018,423)	-
Contributions - employer	-	9,017,180	(9,017,180)
Contributions - employee	-	2,712,609	(2,712,609)
Net investment income	-	19,494,225	(19,494,225)
Other (net transfer)	-	2,193,849	(2,193,849)
Balances at December 31, 2016	<u>\$ 376,519,244</u>	<u>\$ 298,563,737</u>	<u>\$ 77,955,507</u>
Plan fiduciary net position as a percentage of the total pension liability			79.30 %

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE IV - OTHER INFORMATION (cont.)

### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
<i>ECO:</i>			
Balances at December 31, 2015	\$ 27,042,998	\$ 20,348,019	\$ 6,694,979
Service cost	272,745	-	272,745
Interest on total pension liability	1,962,580	-	1,962,580
Differences between expected and actual experience of the total pension liability	(287,260)	-	(287,260)
Change of assumptions	(164,944)	-	(164,944)
Benefit payments, including refunds of employee contributions	(1,601,213)	(1,601,213)	-
Contributions - employer	-	996,382	(996,382)
Contributions - employee	-	94,761	(94,761)
Net investment income	-	1,633,963	(1,633,963)
Other (net transfer)	-	(124,187)	124,187
Balances at December 31, 2016	<u>\$ 27,224,906</u>	<u>\$ 21,347,725</u>	<u>\$ 5,877,181</u>
Plan fiduciary net position as a percentage of the total pension liability			78.41 %

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

## NOTE IV - OTHER INFORMATION (cont.)

### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

**Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.** For the year ended November 30, 2017, the County recognized pension expense of \$39,397,056, \$16,097,094, and \$863,230 for the Regular, SLEP, and ECO plans, respectively. The County reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Regular - County:</i>		
Difference between expected and actual experience	\$ 4,234,923	\$ -
Assumption changes	3,109,542	1,949,318
Net difference between projected and actual earnings on pension plan investments	36,016,606	-
Contributions subsequent to the measurement date	<u>14,092,053</u>	<u>-</u>
Total	<u>\$ 57,453,124</u>	<u>\$ 1,949,318</u>
<i>Regular - ETSB:</i>		
Difference between expected and actual experience	\$ 9,502	\$ -
Assumption changes	6,977	4,374
Net difference between projected and actual earnings on pension plan investments	80,814	-
Contributions subsequent to the measurement date	<u>31,620</u>	<u>-</u>
Total	<u>\$ 128,913</u>	<u>\$ 4,374</u>
<i>Regular - Total:</i>		
Difference between expected and actual experience	\$ 4,244,425	\$ -
Assumption changes	3,116,519	1,953,692
Net difference between projected and actual earnings on pension plan investments	36,097,420	-
Contributions subsequent to the measurement date	<u>14,123,673</u>	<u>-</u>
Total	<u>\$ 57,582,037</u>	<u>\$ 1,953,692</u>
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 10,939,915	\$ 6,101,849
Assumption changes	3,319,466	1,934,448
Net difference between projected and actual earnings on pension plan investments	14,528,932	-
Contributions subsequent to the measurement date	<u>8,568,397</u>	<u>-</u>
Total	<u>\$ 37,356,710</u>	<u>\$ 8,036,297</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

### NOTE IV - OTHER INFORMATION (cont.)

#### A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>ECO:</i>		
Difference between expected and actual experience	\$ -	\$ 100,242
Assumption changes	-	57,559
Net difference between projected and actual earnings on pension plan investments	938,519	105,317
Contributions subsequent to the measurement date	<u>762,613</u>	<u>-</u>
Total	<u>\$ 1,701,132</u>	<u>\$ 263,118</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending November 30, 2018. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$41,504,672 for Regular, \$20,752,016 for SLEP, and \$675,401 for ECO) will be recognized in pension expense as follows:

	Regular Plan				
Year Ending December 31,	County	ETSB	Total	SLEP	ECO
2017	\$ 16,996,412	\$ 38,137	\$ 17,034,549	\$ 7,698,659	\$ 145,817
2018	13,096,378	29,385	13,125,763	7,698,658	303,616
2019	10,546,083	23,663	10,569,746	6,222,324	252,298
2020	772,880	1,734	774,614	(135,724)	(26,330)
2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>(731,901)</u>	<u>-</u>
Total	<u>\$ 41,411,753</u>	<u>\$ 92,919</u>	<u>\$ 41,504,672</u>	<u>\$ 20,752,016</u>	<u>\$ 675,401</u>

#### B. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The County purchases commercial insurance to provide coverage for losses from theft of, damage to, or destruction of assets and errors and omissions. However, other risks, such as healthcare, workers compensation, and general liability are accounted for and financed by the County in Employee Life/Health Insurance Fund (an internal service fund) and the Liability Insurance Fund (a special revenue fund).

##### **Self Insurance**

For general liability and workers compensation claims, the County has purchased commercial insurance for claims in excess of premium based policy limits. Workers' compensation and general liability claims are paid out of the Liability Insurance Fund. Settled claims have not exceeded the commercial coverage in any of the past three years.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE IV - OTHER INFORMATION (cont.)

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#### **B. RISK MANAGEMENT** (cont.)

##### **Self Insurance** (cont.)

For health insurance claims, the uninsured risk of loss is \$100,000 per incident for a policy year. The County has purchased commercial insurance for claims in excess of those amounts. The County has established the Employee Life/Health Insurance Fund to account for health insurance claims. Settled claims have not exceeded the commercial coverage in any of the past four years.

All funds of the County participate in the risk management program. Amounts payable to the Employee Life/Health Insurance Fund are based on actuarial estimates of the amounts necessary to pay prior and current year claims and to establish a reserve for catastrophic losses. The Liability Insurance Fund is supported primarily through property taxes.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for claims that have been incurred but not reported. The County does not allocate overhead costs or other nonincremental costs to the claims liability.

For all insured programs, there have been no significant reductions in coverage.

##### **Claims Liability**

	Healthcare	General Liability and Workers Compensation	Totals
Unpaid Claims - December 31, 2015	\$ 1,041,647	\$ 4,205,555	\$ 5,247,202
Current year claims and changes in estimates	21,895,833	2,212,970	24,108,803
Claim payments	(22,134,811)	(3,687,207)	(25,822,018)
Unpaid claims - November 30, 2016	802,669	2,731,318	3,533,987
Current year claims and changes in estimates	22,438,724	2,992,541	25,431,265
Claim payments	(21,868,397)	(2,916,547)	(24,784,944)
Unpaid claims - November 30, 2017	<u>\$ 1,372,996</u>	<u>\$ 2,807,312</u>	<u>\$ 4,180,308</u>

#### **C. COMMITMENTS AND CONTINGENCIES**

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### **NOTE IV - OTHER INFORMATION (cont.)**

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#### ***C. COMMITMENTS AND CONTINGENCIES (cont.)***

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

At November 30, 2017, the County had entered into various contracts for road construction and repair, facilities management, and stormwater related construction in the amount of \$48,861,703. Total costs incurred to date on these contracts were \$27,563,745, leaving a remaining contractual commitment of \$21,297,958. The road construction and repair contracts are accounted for in various special revenue and capital projects funds. The facilities management construction contracts are accounted for in the General Fund. The stormwater related construction contracts are accounted for in the Stormwater Drainage Fund. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

#### ***D. OTHER POSTEMPLOYMENT BENEFITS***

The County administers a single-employer defined benefit healthcare plan. The plan provides for eligible retirees and their spouses through the County's which covers both active and retired members. Benefit provisions and contribution requirements are governed and may be amended through the County's personnel manual and union contracts. As the Retiree Health Plan provides coverage to active employees and retirees at blended premium rates, there is an other postemployment benefit for retirees, commonly referred to as an implicit rate subsidy. Additionally, the Retiree Health Plan provides an explicit premium subsidy to certain employees who meet eligibility conditions and other coverage to certain employees as a function of their early retirement agreements. All benefits are provided through the Employee Life/Health Insurance Fund, an internal service fund. The Retiree Health Plan does not issue a publicly available financial report.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE IV - OTHER INFORMATION (cont.)

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#### *D. OTHER POSTEMPLOYMENT BENEFITS* (cont.)

The County's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to plan, and changes in the County's net OPEB obligation to the Retiree Health Plan:

Annual required contribution	\$ 1,221,066
Interest on net OPEB obligation	54,778
Adjustment to annual required contribution	<u>(45,648)</u>
Annual OPEB cost	1,230,196
Contributions made	<u>(1,143,605)</u>
Increase in net OPEB obligation	86,591
Net OPEB obligation - beginning of year	<u>1,369,453</u>
Net OPEB obligation - end of year	<u><u>\$ 1,456,044</u></u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE IV - OTHER INFORMATION (cont.)

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#### *D. OTHER POSTEMPLOYMENT BENEFITS* (cont.)

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2017 were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2015	\$ 1,382,827	66.80 %	\$ 1,162,474
November 30, 2016	1,181,851	82.49 %	1,369,453
November 30, 2017	1,230,196	92.96 %	1,456,044

The funded status of the plan as of December 1, 2015, the most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$ 14,895,293
Actuarial value of plan assets	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u><u>\$ 14,895,293</u></u>
Funded ratio (actuarial value of plan assets/AAL)	-%
Covered payroll (active plan members)	\$ 163,554,817
UAAL as a percentage of covered payroll	9.11%

Actuarial valuations of an ongoing plan involve estimates for the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.



## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE IV - OTHER INFORMATION (cont.)

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#### ***D. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

In the December 1, 2015 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions include a 4.0% investment rate of return and an annual healthcare cost trend rate of 7.0% initially, reduced by decrements to an ultimate rate of 5.5% after 7 years. Both rates include a 4.0% inflation assumption. The actuarial value of Retiree Health Plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a three-year period. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period at November 30, 2017, was 30 years.

#### ***E. SUBSEQUENT EVENTS***

On December 28, 2017 the County issued general obligation debt certificates in the amount of \$7,500,000 with an interest rate of 2.65%. This amount will be used to finance the costs of construction and equipping a new 9-1-1 facility within the County.

On January 23, 2018 the County issued waterworks and sewerage project net revenue new second lien refunding bonds in the amount of \$7,320,000 with an interest rate of 2.382%. This amount will be used to provide for the refunding of certain outstanding bonds of the County.

During the year, the County entered into an intergovernmental agreement with the Highland Hills Sanitary District and the Flagg Creek Water Reclamation District for review of accounts, and operations in preparation for dissolution of the Highland Hills Sanitary District. Upon dissolution of the Highland Hills Sanitary District, the County will assume responsibility for operations and maintenance of the Highland Hills water system. Dissolution is expected to occur in fiscal year 2018.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2017

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### NOTE IV - OTHER INFORMATION (cont.)

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#### ***F. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS***

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- Statement No. 81, *Irrevocable Split-Interest Agreements*
- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 85, *Omnibus 2017*
- Statement No. 86, *Certain Debt Extinguishment Issues*
- Statement No. 87, *Leases*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*

When they become effective, application of these standards may restate portions of these financial statements.

## **REQUIRED SUPPLEMENTARY INFORMATION**

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan  
Schedule of Changes in the County's Net Pension Liability and Related Ratios  
For the Past Three Fiscal Years

	2015		
	County	ETSB	Total
<b>Total pension liability</b>			
Service cost	\$ 13,104,966	\$ 27,578	\$ 13,132,544
Interest	51,994,257	109,416	52,103,673
Differences between expected and actual experience	1,649,724	3,472	1,653,196
Changes of assumptions	35,995,110	75,747	36,070,857
Benefit payments, including refunds of member contributions	(33,306,330)	(70,089)	(33,376,419)
<b>Net change in total pension liability</b>	69,437,727	146,124	69,583,851
<b>Total pension liability - beginning</b>	703,357,444	1,480,129	704,837,573
<b>Total pension liability - ending (a)</b>	<u>\$ 772,795,171</u>	<u>\$ 1,626,253</u>	<u>\$ 774,421,424</u>
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 14,496,253	\$ 30,506	\$ 14,526,759
Employee contributions	5,896,279	12,408	5,908,687
Net investment income	40,505,859	85,240	40,591,099
Benefit payments, including refunds of member contributions	(33,306,330)	(70,089)	(33,376,419)
Other (net transfer)	1,950,321	4,104	1,954,425
<b>Net change in plan fiduciary net position</b>	29,542,382	62,169	29,604,551
<b>Plan fiduciary net position - beginning</b>	670,487,381	1,410,958	671,898,339
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 700,029,763</u>	<u>\$ 1,473,127</u>	<u>\$ 701,502,890</u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u>\$ 72,765,408</u>	<u>\$ 153,126</u>	<u>\$ 72,918,534</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>			90.58%
<b>Covered-employee payroll</b>			\$ 125,110,414
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>			58.28%

### Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

2016			2017		
County	ETSB	Total	County	ETSB	Total
\$ 12,892,327	\$ 27,130	\$ 12,919,457	\$ 12,882,558	\$ 28,907	\$ 12,911,465
56,975,271	119,898	57,095,169	59,552,810	133,624	59,686,434
3,252,300	6,844	3,259,144	4,325,773	9,706	4,335,479
1,851,573	14,356	1,865,929	(2,883,018)	(472)	(2,883,490)
(37,113,597)	(78,101)	(37,191,698)	(39,531,265)	(88,700)	(39,619,965)
37,857,874	90,127	37,948,001	34,346,858	83,065	34,429,923
772,795,170	1,626,254	774,421,424	810,653,044	1,716,381	812,369,425
<u>\$ 810,653,044</u>	<u>\$ 1,716,381</u>	<u>\$ 812,369,425</u>	<u>\$ 844,999,902</u>	<u>\$ 1,799,446</u>	<u>\$ 846,799,348</u>
\$ 14,297,415	\$ 30,087	\$ 14,327,502	\$ 15,806,357	\$ 35,466	\$ 15,841,823
6,047,229	12,726	6,059,955	5,979,418	13,417	5,992,835
3,458,227	7,277	3,465,504	47,482,807	106,542	47,589,349
(37,113,597)	(78,101)	(37,191,698)	(39,531,265)	(88,700)	(39,619,965)
5,899,843	12,416	5,912,259	1,959,037	4,396	1,963,433
(7,410,883)	(15,595)	(7,426,478)	31,696,354	71,121	31,767,475
700,029,762	1,473,128	701,502,890	692,618,879	1,457,533	694,076,412
<u>\$ 692,618,879</u>	<u>\$ 1,457,533</u>	<u>\$ 694,076,412</u>	<u>\$ 724,315,233</u>	<u>\$ 1,528,654</u>	<u>\$ 725,843,887</u>
<u>\$ 118,034,165</u>	<u>\$ 258,848</u>	<u>\$ 118,293,013</u>	<u>\$ 120,684,669</u>	<u>\$ 270,792</u>	<u>\$ 120,955,461</u>

85.44%

85.72%

\$ 126,845,631

\$ 127,466,494

93.26%

94.89%

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information Illinois Municipal Retirement Fund - Regular Plan Schedule of Employer Contributions For the Past Three Fiscal Years

	2015		
	County	ETSB	Total
Actuarially determined contribution	\$ 14,494,816	\$ 30,503	\$ 14,525,319
Contributions in relation to the actuarially determined contribution	(14,496,253)	(30,506)	(14,526,759)
Contribution deficiency (excess)	<u>\$ (1,437)</u>	<u>\$ (3)</u>	<u>\$ (1,440)</u>
Covered-employee payroll			\$ 125,110,414
Contributions as a percentage of covered-employee payroll			11.61%

#### Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

#### Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which is 11 months prior to the beginning of the fiscal year in which contributions are reported. The information presented is the most current available.

#### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	27 years
Asset valuation method	5-Year Smoothed Market
Inflation	2.75%
Salary increases	3.75% to 14.50% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 CHBCA

#### Other information:

There were no benefit changes during the year.

2016			2017		
County	ETSB	Total	County	ETSB	Total
\$ 14,303,456	\$ 30,100	\$ 14,333,556	\$ 15,668,715	\$ 35,157	\$ 15,703,872
(14,297,415)	(30,087)	(14,327,502)	(15,806,357)	(35,466)	(15,841,823)
<u>\$ 6,041</u>	<u>\$ 13</u>	<u>\$ 6,054</u>	<u>\$ (137,642)</u>	<u>\$ (309)</u>	<u>\$ (137,951)</u>
		\$ 126,845,631			\$ 127,466,494
		11.30%			12.43%

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)  
Schedule of Changes in the County's Net Pension Liability and Related Ratios  
For the Past Three Fiscal Years

	2015	2016	2017
<b>Total pension liability</b>			
Service cost	\$ 6,674,034	\$ 6,564,698	\$ 7,221,937
Interest	23,110,715	24,874,723	27,129,224
Differences between expected and actual experience	3,314,716	14,825,131	(7,488,381)
Changes of assumptions	5,903,485	947,497	(2,374,015)
Benefit payments, including refunds of member contributions	<u>(14,088,692)</u>	<u>(15,751,507)</u>	<u>(17,018,423)</u>
<b>Net change in total pension liability</b>	24,914,258	31,460,542	7,470,342
<b>Total pension liability - beginning</b>	<u>312,674,102</u>	<u>337,588,360</u>	<u>369,048,902</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 337,588,360</u></u>	<u><u>\$ 369,048,902</u></u>	<u><u>\$ 376,519,244</u></u>
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 8,257,287	\$ 9,114,886	\$ 9,017,180
Employee contributions	2,496,691	2,786,695	2,712,609
Net investment income	16,222,581	1,393,620	19,494,225
Benefit payments, including refunds of member contributions	(14,088,692)	(15,751,507)	(17,018,423)
Other (net transfer)	<u>149,698</u>	<u>3,971,732</u>	<u>2,193,849</u>
<b>Net change in plan fiduciary net position</b>	13,037,565	1,515,426	16,399,440
<b>Plan fiduciary net position - beginning</b>	<u>267,611,306</u>	<u>280,648,871</u>	<u>282,164,297</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 280,648,871</u></u>	<u><u>\$ 282,164,297</u></u>	<u><u>\$ 298,563,737</u></u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u><u>\$ 56,939,489</u></u>	<u><u>\$ 86,884,605</u></u>	<u><u>\$ 77,955,507</u></u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	83.13%	76.46%	79.30%
<b>Covered-employee payroll</b>	\$ 33,191,987	\$ 36,914,775	\$ 34,785,891
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>	171.55%	235.37%	224.10%

**Notes to Schedule:**

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.



## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)  
Schedule of Employer Contributions  
For the Past Three Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Actuarially determined contribution	\$ 8,254,847	\$ 9,110,566	\$ 8,992,153
Contributions in relation to the actuarially determined contribution	<u>(8,257,287)</u>	<u>(9,114,886)</u>	<u>(9,017,180)</u>
Contribution deficiency (excess)	<u>\$ (2,440)</u>	<u>\$ (4,320)</u>	<u>\$ (25,027)</u>
 Covered-employee payroll	 \$ 33,191,987	 \$ 36,914,775	 \$ 34,785,891
 Contributions as a percentage of covered-employee payroll	 24.88%	 24.69%	 25.92%

**Notes to Schedule:**

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

**Valuation date:**

Actuarially determined contribution rates are calculated as of December 31 each year, which is 11 months prior to the beginning of the fiscal year in which contributions are reported. The information presented is the most current available.

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	27 years
Asset valuation method	5-Year Smoothed Market
Inflation	2.75%
Salary increases	3.75% to 14.50% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 CHBCA

**Other information:**

There were no benefit changes during the year.

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Illinois Municipal Retirement Fund - Elected County Official (ECO)  
Schedule of Changes in the County's Net Pension Liability and Related Ratios  
For the Past Three Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Total pension liability</b>			
Service cost	\$ 331,687	\$ 265,832	\$ 272,745
Interest	1,792,417	1,900,119	1,962,580
Differences between expected and actual experience	(25,148)	270,415	(287,260)
Changes of assumptions	952,402	-	(164,944)
Benefit payments, including refunds of member contributions	<u>(1,413,081)</u>	<u>(1,599,378)</u>	<u>(1,601,213)</u>
<b>Net change in total pension liability</b>	1,638,277	836,988	181,908
<b>Total pension liability - beginning</b>	<u>24,567,733</u>	<u>26,206,010</u>	<u>27,042,998</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 26,206,010</u></u>	<u><u>\$ 27,042,998</u></u>	<u><u>\$ 27,224,906</u></u>
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 952,253	\$ 775,087	\$ 996,382
Employee contributions	101,774	84,818	94,761
Net investment income	1,133,440	95,354	1,633,963
Benefit payments, including refunds of member contributions	(1,413,081)	(1,599,378)	(1,601,213)
Other (net transfer)	<u>(94,406)</u>	<u>1,551,653</u>	<u>(124,187)</u>
<b>Net change in plan fiduciary net position</b>	679,980	907,534	999,706
<b>Plan fiduciary net position - beginning</b>	<u>18,760,505</u>	<u>19,440,485</u>	<u>20,348,019</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 19,440,485</u></u>	<u><u>\$ 20,348,019</u></u>	<u><u>\$ 21,347,725</u></u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u><u>\$ 6,765,525</u></u>	<u><u>\$ 6,694,979</u></u>	<u><u>\$ 5,877,181</u></u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	74.18%	75.24%	78.41%
<b>Covered-employee payroll</b>	\$ 1,312,728	\$ 1,126,979	\$ 1,119,467
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>	515.38%	594.06%	525.00%

**Notes to Schedule:**

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

#### Illinois Municipal Retirement Fund - Elected County Official (ECO) Schedule of Employer Contributions For the Past Three Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>
Actuarially determined contribution	\$ 952,253	\$ 773,558	\$ 1,001,139
Contributions in relation to the actuarially determined contribution	<u>(952,253)</u>	<u>(775,087)</u>	<u>(996,382)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (1,529)</u>	<u>\$ 4,757</u>
 Covered-employee payroll	 \$ 1,312,728	 \$ 1,126,979	 \$ 1,119,467
 Contributions as a percentage of covered-employee payroll	 72.54%	 68.78%	 89.01%

#### Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

#### Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which is 11 months prior to the beginning of the fiscal year in which contributions are reported. The information presented is the most current available.

#### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	27 years
Asset valuation method	5-Year Smoothed Market
Inflation	2.75%
Salary increases	3.75% to 14.50% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 CHBCA

#### Other information:

There were no benefit changes during the year.

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

Schedule of Funding Progress - Other Post Employment Benefits  
Retiree Healthcare Plan  
November 30, 2017

Actuarial Valuation Date	Actuarial Value of Assets (a)	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)
11/30/2017	\$ -	\$ 14,895,293	\$ 14,895,293	0.00%	\$ 163,554,817	9.11%
11/30/2016	-	14,895,293	14,895,293	0.00%	163,554,817	9.11%
11/30/2015	-	14,544,156	14,544,156	0.00%	159,754,552	9.10%
11/30/2014	-	14,544,156	14,544,156	0.00%	159,754,552	9.10%
11/30/2013	-	10,240,463	10,240,463	0.00%	155,386,085	6.59%
11/30/2012	-	10,240,463	10,240,463	0.00%	155,386,085	6.59%

\* Per GASB 45, an actuarial valuation should be performed at a minimum frequency of every two years for a plan the size of the County's.

\*\* The County funds the benefits on a pay as-you-go basis and, therefore, there are no plan assets at year-end.

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

### Budgetary Comparison Information - General Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2017

With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 124,682,108	\$ 124,682,108	\$ 126,391,840	\$ 1,709,732	\$ 123,727,643
Fees, licenses and permits	1,470,000	1,470,000	1,407,782	(62,218)	1,383,452
Intergovernmental	17,571,575	17,576,980	15,853,116	(1,723,864)	17,487,620
Charges for services	14,756,385	14,756,385	13,505,764	(1,250,621)	15,153,747
Fines and forfeitures	15,151,966	15,151,966	13,801,928	(1,350,038)	13,812,880
Investment income	289,000	289,000	266,466	(22,534)	207,376
Miscellaneous	3,075,962	3,075,962	3,087,156	11,194	3,442,792
<b>Total Revenues</b>	<b>176,996,996</b>	<b>177,002,401</b>	<b>174,314,052</b>	<b>(2,688,349)</b>	<b>175,215,510</b>
<b>Expenditures</b>					
Current					
General government	58,467,571	42,860,259	39,123,561	3,736,698	42,662,359
Public safety	44,656,471	53,692,839	54,211,025	(518,186)	52,111,056
Public services	4,710,014	5,058,958	4,737,540	321,418	5,030,450
Judicial	35,022,192	40,967,442	39,560,168	1,407,274	40,201,478
Public works	364,817	447,139	444,618	2,521	588,355
Educational services	822,941	963,259	953,496	9,763	963,856
<b>Total current expenditures</b>	<b>144,044,006</b>	<b>143,989,896</b>	<b>139,030,408</b>	<b>4,959,488</b>	<b>141,557,554</b>
Capital outlay	4,066,710	4,126,225	3,956,873	169,352	3,817,437
<b>Total Expenditures</b>	<b>148,110,716</b>	<b>148,116,121</b>	<b>142,987,281</b>	<b>5,128,840</b>	<b>145,374,991</b>
Excess (Deficiency) of Revenues Over Expenditures	28,886,280	28,886,280	31,326,771	2,440,491	29,840,519
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	18,895
Transfers out	(28,893,280)	(34,993,280)	(34,993,280)	-	(29,164,573)
Sale of capital assets	7,000	7,000	2,545	(4,455)	5,730
<b>Total Other Financing Sources (Uses)</b>	<b>(28,886,280)</b>	<b>(34,986,280)</b>	<b>(34,990,735)</b>	<b>(4,455)</b>	<b>(29,139,948)</b>
Net Change in Fund Balance	\$ -	\$ (6,100,000)	(3,663,964)	\$ 2,436,036	700,571
<b>Fund Balances, Beginning of Year</b>			70,622,635		69,922,064
<b>Fund Balances, End of Year</b>			\$ 66,958,671		\$ 70,622,635

See independent auditors' report and accompanying notes to required supplementary information.

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Health Department Fund - Budgetary Basis

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Year Ended November 30, 2017

With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 13,157,449	\$ 13,157,449	\$ 13,162,920	\$ 5,471	\$ 13,549,039
Intergovernmental	13,439,354	14,041,114	13,558,191	(482,923)	12,622,773
Charges for services	15,051,937	15,051,937	13,658,422	(1,393,515)	12,277,928
Investment income	11,900	11,900	57,606	45,706	22,636
Miscellaneous	428,400	584,400	503,288	(81,112)	428,075
Total Revenues	42,089,040	42,846,800	40,940,427	(1,906,373)	38,900,451
<b>Expenditures</b>					
<b>Public Health</b>					
Personnel services	31,236,705	31,322,861	27,956,778	3,366,083	27,741,310
Commodities	1,675,198	1,879,578	1,213,992	665,586	1,505,197
Contractual services	8,304,995	8,436,719	6,968,347	1,468,372	6,227,711
Tort insurance	490,000	490,000	489,155	845	360,397
Total Public Health	41,706,898	42,129,158	36,628,272	5,500,886	35,834,615
<b>Capital Outlay</b>					
Capital outlay	80,000	415,500	399,476	16,024	124,148
Total Capital Outlay	80,000	415,500	399,476	16,024	124,148
Total Expenditures	41,786,898	42,544,658	37,027,748	5,516,910	35,958,763
Excess (Deficiency) of Revenues Over Expenditures	302,142	302,142	3,912,679	3,610,537	2,941,688
<b>Other Financing Sources (Uses)</b>					
Transfers out	(500,000)	(500,000)	(500,000)	-	(500,000)
Anticipated grants sources	2,750,000	1,992,240	-	(1,992,240)	-
Anticipated grants uses	(2,750,000)	(1,992,240)	-	1,992,240	-
Total Other Financing Sources (Uses)	(500,000)	(500,000)	(500,000)	-	(500,000)
Net Change in Fund Balance - Budgetary Basis	\$ (197,858)	\$ (197,858)	3,412,679	\$ 3,610,537	2,441,688
Net Change - Budget to GAAP Adjustment			21,977		64,756
Net Change in Fund Balance - GAAP Basis			3,390,702		2,506,444
<b>Fund Balance, Beginning of Year</b>			17,878,385		15,371,941
<b>Fund Balance, End of Year</b>			\$ 21,269,087		\$ 17,878,385

See independent auditors' report and accompanying notes to required supplementary information.

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Care Center Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017

With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 25,601,154	\$ 25,601,154	\$ 25,102,800	\$ (498,354)	\$ 21,575,306
Charges for services	7,909,505	7,909,505	10,454,285	2,544,780	10,434,108
Investment income	15,000	15,000	30,477	15,477	19,566
Miscellaneous	-	-	31,446	31,446	5,874
<b>Total Revenues</b>	<b>33,525,659</b>	<b>33,525,659</b>	<b>35,619,008</b>	<b>2,093,349</b>	<b>32,034,854</b>
<b>Expenditures</b>					
<b>Public Health</b>					
Personnel Services					
Salaries	18,271,770	19,235,917	19,229,913	6,004	18,030,543
Benefits	7,704,044	7,303,648	6,931,002	372,646	7,108,849
Total Personnel Services	25,975,814	26,539,565	26,160,915	378,650	25,139,392
Commodities					
Equipment	138,790	154,522	146,228	8,294	108,204
Other commodities	4,488,598	4,690,070	4,640,920	49,150	4,612,556
Total Commodities	4,627,388	4,844,592	4,787,148	57,444	4,720,760
Contractual Services					
Professional services	1,862,079	1,957,160	1,858,880	98,280	2,247,501
Utilities	717,024	717,060	631,104	85,956	711,421
Repairs and maintenance	57,294	60,606	45,162	15,444	38,559
Rentals	191,900	175,900	163,432	12,468	187,729
Travel expenditure	5,651	7,224	3,296	3,928	799
Training and education	83,776	78,009	53,309	24,700	57,580
Other contractual services	2,319,653	1,553,430	533,509	1,019,921	243,310
Total Contractual Services	5,237,377	4,549,389	3,288,692	1,260,697	3,486,899
Total Public Health	35,840,579	35,933,546	34,236,755	1,696,791	33,347,051
<b>Capital Outlay</b>					
Capital outlay	685,045	592,078	325,818	266,260	269,941
Total Capital Outlay	685,045	592,078	325,818	266,260	269,941
<b>Total Expenditures</b>	<b>36,525,624</b>	<b>36,525,624</b>	<b>34,562,573</b>	<b>1,963,051</b>	<b>33,616,992</b>
Excess (Deficiency) of Revenues Over Expenditures	(2,999,965)	(2,999,965)	1,056,435	4,056,400	(1,582,138)

See independent auditors' report and accompanying notes to required supplementary information.

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Care Center Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017

With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Other Financing Sources</b>					
Transfers in	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000
Total Other Financing Sources	3,000,000	3,000,000	3,000,000	-	3,000,000
Net Change in Fund Balance	\$ 35	\$ 35	4,056,435	\$ 4,056,400	1,417,862
<b>Fund Balance (Deficit), Beginning of Year</b>			541,125		(876,737)
<b>Fund Balance, End of Year</b>			\$ 4,597,560		\$ 541,125

See independent auditors' report and accompanying notes to required supplementary information.



## DUPAGE COUNTY, ILLINOIS

### Notes to Required Supplementary Information For the Year Ended November 30, 2017

#### **BUDGETARY INFORMATION**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The final budget is as amended by the County Board. All annual appropriations lapse at fiscal year end.

Prior to November 30, County management submits to the County Board a proposed operating budget for the fiscal year commencing December 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to November 30, the budget is legally enacted through passage of an ordinance. Formal budgetary integration is employed as a management control device during the year of all governmental funds, except those without a budget as identified below.

The County is authorized to change budgeted amounts within any fund; however, revision must be approved by two-thirds of the members of the County Board. No revisions can be made increasing the budget unless funding is available for the purpose of the revision. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the appropriation level. The appropriated budget is prepared by fund, function, and department. County management is authorized to transfer budget amounts between objects within an appropriation; however, the County Board must approve any budget transfers between appropriations, departments, or funds.

Budgets were approved for all governmental funds except for the Highway Impact Fees Fund, Wetland Mitigation Fund, Child Support Maintenance Fund, Federal Drug S.A. 1417 Fund, State Fund S.A. 1418 Fund, Money Laundering Forfeitures Fund, Environment Related Public Works Project Fund, Illinois Violence Prevention Authority Fund, Special Service Area #35 Lakes of Royce Road Fund, and Special Service Area #38 Nelson Highview Fund.

Additionally, the Health Department budget does not include non-cash support in the form of vaccines.

#### **BUDGET RECONCILIATIONS**

	Revenues	Expenditures
Health Department Fund Budgetary Basis	\$ 40,940,427	\$ 37,027,748
To adjust revenues for vaccines	483,756	-
To adjust expenditures for vaccines	-	505,733
Health Department Fund GAAP Basis	<u>\$ 41,424,183</u>	<u>\$ 37,533,481</u>

## **SUPPLEMENTARY INFORMATION**

## **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2017

### **GENERAL FUND**

The General Fund is used to account for all revenues and expenditures applicable to the general operations of the County government, which are not properly accounted for in another fund.

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Revenues - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes					
Property taxes	\$ 23,147,700	\$ 23,147,700	\$ 23,103,765	\$ (43,935)	\$ 22,731,001
Retailers occupation tax	6,444,526	6,444,526	7,031,352	586,826	6,364,747
County-wide sales tax	40,744,674	40,744,674	40,653,203	(91,471)	40,163,446
RTA sales tax	50,383,208	50,383,208	50,633,465	250,257	49,750,467
Other tax	3,962,000	3,962,000	4,970,055	1,008,055	4,717,982
Total taxes	124,682,108	124,682,108	126,391,840	1,709,732	123,727,643
Fees, licenses and permits					
Liquor licenses	165,000	165,000	137,781	(27,219)	144,950
Cable franchise license	1,300,000	1,300,000	1,270,001	(29,999)	1,235,567
Charitable games license	5,000	5,000	-	(5,000)	2,935
Total fees, licenses and permits	1,470,000	1,470,000	1,407,782	(62,218)	1,383,452
Intergovernmental					
State income tax	9,825,000	9,825,000	8,854,903	(970,097)	9,384,646
Personal property replacement taxes	3,075,000	3,075,000	2,911,408	(163,592)	2,756,901
Other state reimbursement	2,946,824	2,946,824	2,722,339	(224,485)	3,607,841
Other federal reimbursement	389,633	389,633	128,023	(261,610)	479,760
Other governmental agency reimbursement	1,335,118	1,340,523	1,236,443	(104,080)	1,258,472
Total intergovernmental	17,571,575	17,576,980	15,853,116	(1,723,864)	17,487,620
Charges for services					
Clerk of the Circuit Court	7,801,624	7,801,624	7,162,047	(639,577)	8,166,720
Family Center	100,500	100,500	100,400	(100)	94,334
Psychological services	172,000	172,000	236,179	64,179	192,081
Circuit Court probation	142,000	142,000	114,304	(27,696)	144,024
DUI evaluation program	639,000	639,000	640,946	1,946	624,516
State's Attorney Children's Center	250,000	250,000	209,394	(40,606)	239,109
State's Attorney	340,000	340,000	237,977	(102,023)	304,817
Jail	484,300	484,300	462,094	(22,206)	498,994
Sheriff's Merit Commission	-	-	3,000	3,000	6,030
Sheriff	1,876,921	1,876,921	1,191,590	(685,331)	1,403,117
County Treasurer	13,000	13,000	10,711	(2,289)	12,419
Recorder of Deeds	2,010,300	2,010,300	2,073,819	63,519	2,265,933
County Clerk	652,000	652,000	631,312	(20,688)	646,937
Board of Election Commission	3,500	3,500	3,634	134	3,871
Finance	100,000	100,000	206,771	106,771	362,181
Information Technology	71,000	71,000	89,785	18,785	84,718
Facilities Management	100,240	100,240	131,801	31,561	103,946
Total charges for services	14,756,385	14,756,385	13,505,764	(1,250,621)	15,153,747

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Revenues - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
Fines and forfeitures					
State's Attorney	\$ 1,900,000	\$ 1,900,000	\$ 1,592,538	\$ (307,462)	\$ 1,761,034
Sheriff	39,966	39,966	7,041	(32,925)	12,456
Clerk of the Circuit Court	8,954,000	8,954,000	8,146,421	(807,579)	7,749,232
County Treasurer	8,000	8,000	12,490	4,490	9,564
County Board	4,250,000	4,250,000	4,043,438	(206,562)	4,280,594
Total fines and forfeitures	15,151,966	15,151,966	13,801,928	(1,350,038)	13,812,880
Investment income	289,000	289,000	266,466	(22,534)	207,376
Miscellaneous	3,075,962	3,075,962	3,087,156	11,194	3,442,792
Total Revenues	\$ 176,996,996	\$ 177,002,401	\$ 174,314,052	\$ (2,688,349)	\$ 175,215,510

# DUPAGE COUNTY, ILLINOIS

## General Fund Schedule of Expenditures - Final Budget and Actual - By Department For the Year Ended November 30, 2017

Expenditures	Personnel Services		Commodities	
	Budget	Actual	Budget	Actual
<b>General Government</b>				
County Board	\$ 2,105,508	\$ 2,042,847	\$ 5,150	\$ 5,026
Board of Election Commission	1,666,518	1,583,217	83,969	74,287
Ethics Commission	2,500	2,275	-	-
Facilities Management	5,724,545	5,699,630	995,440	915,956
Information Technology	3,622,445	3,552,924	7,295	7,079
DUJIS-PRMS	104,752	104,752	-	-
Human Resources	982,166	915,074	15,559	6,427
Campus Security	306,256	306,255	17,092	13,401
Credit Union	196,539	196,535	-	-
General Finance	2,275,826	2,137,633	217,241	161,002
General Fund - Capital	-	-	333,637	231,757
County Audit	-	-	-	-
General Fund Special Accounts	120,549	665	575,000	388,763
General Fund Insurance	623,595	-	-	-
Supervisor of Assessments	1,018,524	1,008,105	2,355	1,822
Board of Tax Review	192,075	186,576	772	696
County Auditor	655,460	655,459	299	298
County Clerk	1,223,563	1,214,902	14,852	10,946
Recorder of Deeds	1,436,363	1,374,573	19,924	19,498
Sheriff's Merit Commission	23,582	23,581	237	237
County Treasurer	1,319,986	1,236,811	9,398	8,932
Total General Government	<u>23,600,752</u>	<u>22,241,814</u>	<u>2,298,220</u>	<u>1,846,127</u>
<b>Public Safety</b>				
Office of Emergency Management	1,158,924	853,627	27,150	15,332
County Coroner	1,374,093	1,374,091	-	-
Sheriff	2,970,457	2,751,238	276,097	276,400
Radio Dispatch	1,263,398	1,288,595	3,272	3,183
Crisis Intervention Training	-	-	2,700	2,259
Court Security	7,538,373	7,437,588	1,463	1,916
Jail	22,862,327	23,746,510	1,235,795	1,291,085
Law Enforcement Bureau	13,220,898	13,374,351	98,344	98,341
Total Public Safety	<u>50,388,470</u>	<u>50,826,000</u>	<u>1,644,821</u>	<u>1,688,516</u>
<b>Public Services</b>				
Veterans Assistance Commission	162,420	162,418	2,544	2,543
Outside Agency Support Service	-	-	-	-
Subsidized Taxi Fund	-	-	-	-
Psychological Services	917,567	917,565	4,784	4,403
Family Center	304,070	304,069	853	853
Human Services	1,201,171	1,088,585	11,390	9,458
Total Public Services	<u>2,585,228</u>	<u>2,472,637</u>	<u>19,571</u>	<u>17,257</u>

Contractual Services		Capital Outlay		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 82,676	\$ 40,038	\$ -	\$ -	\$ 2,193,334	\$ 2,087,911	\$ 105,423
1,878,878	1,833,716	-	-	3,629,365	3,491,220	138,145
15,000	14,153	-	-	17,500	16,428	1,072
4,984,469	4,509,231	-	-	11,704,454	11,124,817	579,637
3,060,964	2,951,597	-	-	6,690,704	6,511,600	179,104
-	-	-	-	104,752	104,752	-
300,657	186,692	-	-	1,298,382	1,108,193	190,189
876,824	857,523	-	-	1,200,172	1,177,179	22,993
-	-	-	-	196,539	196,535	4
570,801	528,569	-	-	3,063,868	2,827,204	236,664
-	-	3,997,151	3,827,956	4,330,788	4,059,713	271,075
392,700	333,487	-	-	392,700	333,487	59,213
3,582,848	2,788,405	-	-	4,278,397	3,177,833	1,100,564
470,000	355,057	-	-	1,093,595	355,057	738,538
257,330	153,531	-	-	1,278,209	1,163,458	114,751
4,765	4,250	-	-	197,612	191,522	6,090
8,938	8,912	-	-	664,697	664,669	28
2,764	2,091	-	-	1,241,179	1,227,939	13,240
179,731	178,671	-	-	1,636,018	1,572,742	63,276
27,252	27,251	-	-	51,071	51,069	2
264,690	262,446	-	-	1,594,074	1,508,189	85,885
<u>16,961,287</u>	<u>15,035,620</u>	<u>3,997,151</u>	<u>3,827,956</u>	<u>46,857,410</u>	<u>42,951,517</u>	<u>3,905,893</u>
62,256	54,313	-	-	1,248,330	923,272	325,058
188,222	188,084	-	-	1,562,315	1,562,175	140
818,624	864,941	-	-	4,065,178	3,892,579	172,599
-	-	-	-	1,266,670	1,291,778	(25,108)
17,125	17,101	-	-	19,825	19,360	465
5,620	5,620	-	-	7,545,456	7,445,124	100,332
397,931	397,044	-	-	24,496,053	25,434,639	(938,586)
169,770	169,406	-	-	13,489,012	13,642,098	(153,086)
<u>1,659,548</u>	<u>1,696,509</u>	<u>-</u>	<u>-</u>	<u>53,692,839</u>	<u>54,211,025</u>	<u>(518,186)</u>
265,295	265,293	-	-	430,259	430,254	5
1,000,000	1,000,000	-	-	1,000,000	1,000,000	-
30,405	30,405	-	-	30,405	30,405	-
87,401	78,341	-	-	1,009,752	1,000,309	9,443
1,275	1,275	-	-	306,198	306,197	1
<u>1,069,783</u>	<u>872,332</u>	<u>-</u>	<u>-</u>	<u>2,282,344</u>	<u>1,970,375</u>	<u>311,969</u>
<u>2,454,159</u>	<u>2,247,646</u>	<u>-</u>	<u>-</u>	<u>5,058,958</u>	<u>4,737,540</u>	<u>321,418</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Schedule of Expenditures - Final Budget and Actual - By Department For the Year Ended November 30, 2017

	Personnel Services		Commodities	
	Budget	Actual	Budget	Actual
Judicial				
Circuit Court	\$ 1,824,496	\$ 1,824,493	\$ 68,317	\$ 64,038
Jury Commission	278,532	278,531	32,274	27,092
Circuit Court Probation	10,391,462	10,138,128	19,335	4,784
DUI Evaluation Program	704,284	647,350	21,744	21,590
Public Defender	3,192,023	3,164,130	25,313	22,403
State's Attorney	10,835,122	10,813,444	104,671	102,824
SA - Children's Center	731,497	704,275	1,200	1,148
Clerk of the Circuit Court	9,605,489	9,328,295	63,957	46,297
Total Judicial	<u>37,562,905</u>	<u>36,898,646</u>	<u>336,811</u>	<u>290,176</u>
Public Works				
Drainage	-	-	8,998	8,961
Total Public Works	<u>-</u>	<u>-</u>	<u>8,998</u>	<u>8,961</u>
Educational Services				
Regional Office of Education	<u>775,212</u>	<u>765,594</u>	<u>13,929</u>	<u>13,892</u>
Total Educational Services	<u>775,212</u>	<u>765,594</u>	<u>13,929</u>	<u>13,892</u>
Total Expenditures	<u>\$ 114,912,567</u>	<u>\$ 113,204,691</u>	<u>\$ 4,322,350</u>	<u>\$ 3,864,929</u>



Contractual Services		Capital Outlay		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 488,119	\$ 437,970	\$ -	\$ -	\$ 2,380,932	\$ 2,326,501	\$ 54,431
459,092	241,021	-	-	769,898	546,644	223,254
785,175	449,524	-	-	11,195,972	10,592,436	603,536
7,172	6,031	-	-	733,200	674,971	58,229
109,803	109,152	-	-	3,327,139	3,295,685	31,454
598,799	593,298	-	-	11,538,592	11,509,566	29,026
81,437	79,553	-	-	814,134	784,976	29,158
538,129	454,797	-	-	10,207,575	9,829,389	378,186
<u>3,067,726</u>	<u>2,371,346</u>	<u>-</u>	<u>-</u>	<u>40,967,442</u>	<u>39,560,168</u>	<u>1,407,274</u>
 438,141	 435,657	 129,074	 128,917	 576,213	 573,535	 2,678
<u>438,141</u>	<u>435,657</u>	<u>129,074</u>	<u>128,917</u>	<u>576,213</u>	<u>573,535</u>	<u>2,678</u>
 174,118	 174,010	 -	 -	 963,259	 953,496	 9,763
<u>174,118</u>	<u>174,010</u>	<u>-</u>	<u>-</u>	<u>963,259</u>	<u>953,496</u>	<u>9,763</u>
<u>\$ 24,754,979</u>	<u>\$ 21,960,788</u>	<u>\$ 4,126,225</u>	<u>\$ 3,956,873</u>	<u>\$ 148,116,121</u>	<u>\$ 142,987,281</u>	<u>\$ 5,128,840</u>

(Concluded)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>County Board</b>					
Personnel Services					
Salaries	\$ 1,838,827	\$ 1,860,827	\$ 1,798,167	\$ 62,660	\$ 1,795,510
Benefits	10,800	244,681	244,680	1	249,998
Total Personnel Services	1,849,627	2,105,508	2,042,847	62,661	2,045,508
Commodities					
Equipment	-	450	401	49	-
Other commodities	4,500	4,700	4,625	75	4,259
Total Commodities	4,500	5,150	5,026	124	4,259
Contractual Services					
Professional services	73,200	47,250	6,416	40,834	25,729
Travel expenditure	5,016	5,316	4,757	559	3,494
Training and education	23,768	26,768	25,973	795	25,122
Other contractual services	3,342	3,342	2,892	450	3,687
Total Commodities	105,326	82,676	40,038	42,638	58,032
<b>Total County Board</b>	1,959,453	2,193,334	2,087,911	105,423	2,107,799
<b>Board of Election Commission</b>					
Personnel Services					
Salaries	1,384,613	1,339,549	1,256,249	83,300	1,641,712
Benefits	5,400	326,969	326,968	1	197,363
Total Personnel Services	1,390,013	1,666,518	1,583,217	83,301	1,839,075
Commodities					
Equipment	28,873	28,147	27,009	1,138	387,573
Other commodities	69,905	55,822	47,278	8,544	206,177
Total Commodities	98,778	83,969	74,287	9,682	593,750
Contractual Services					
Professional services	585,876	557,507	544,439	13,068	999,160
Utilities	99,734	101,325	96,495	4,830	103,683
Repairs and maintenance	27,900	69,721	66,421	3,300	69,771
Rentals	274,042	270,376	252,063	18,313	301,477
Travel expenditure	4,764	3,812	3,789	23	6,170
Training and education	5,115	2,360	2,077	283	4,515
Other contractual services	817,974	873,777	868,432	5,345	1,838,119
Total Contractual Services	1,815,405	1,878,878	1,833,716	45,162	3,322,895
<b>Total Board of Election Commission</b>	3,304,196	3,629,365	3,491,220	138,145	5,755,720

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Ethics Commission</b>					
Personnel Services					
Salaries	2,500	2,500	2,275	225	2,135
Total Personnel Services	2,500	2,500	2,275	225	2,135
Contractual Services					
Professional services	15,000	15,000	14,153	847	14,911
Total Contractual Services	15,000	15,000	14,153	847	14,911
<b>Total Ethics Commission</b>	17,500	17,500	16,428	1,072	17,046
<b>Facilities Management</b>					
Personnel Services					
Salaries	4,736,118	4,825,991	4,801,076	24,915	4,756,853
Benefits	-	898,554	898,554	-	910,449
Total Personnel Services	4,736,118	5,724,545	5,699,630	24,915	5,667,302
Commodities					
Equipment	74,094	90,644	87,702	2,942	96,402
Other commodities	954,346	904,796	828,254	76,542	923,093
Total Commodities	1,028,440	995,440	915,956	79,484	1,019,495
Contractual Services					
Professional services	121,263	142,363	103,348	39,015	127,335
Utilities	3,344,907	3,249,510	2,855,838	393,672	3,301,621
Repairs and maintenance	1,245,114	1,239,394	1,209,179	30,215	1,251,434
Rentals	204,802	164,051	161,406	2,645	200,950
Travel expenditure	1,989	4,264	4,084	180	1,081
Training and education	9,581	13,701	13,701	-	8,181
Matching Funds	-	15,000	15,000	-	-
Other contractual services	132,210	156,186	146,675	9,511	133,053
Total Contractual Services	5,059,866	4,984,469	4,509,231	475,238	5,023,655
<b>Total Facilities Management</b>	10,824,424	11,704,454	11,124,817	579,637	11,710,452

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Information Technology</b>					
Personnel Services					
Salaries	\$ 3,311,331	\$ 3,189,783	\$ 3,120,262	\$ 69,521	\$ 3,044,647
Benefits	-	432,662	432,662	-	391,270
Total Personnel Services	3,311,331	3,622,445	3,552,924	69,521	3,435,917
Commodities					
Equipment	10,322	1,019	1,018	1	15,994
Other commodities	6,306	6,276	6,061	215	3,297
Total Commodities	16,628	7,295	7,079	216	19,291
Contractual Services					
Professional services	301,517	280,612	263,512	17,100	413,035
Utilities	434,391	442,288	438,038	4,250	453,012
Repairs and maintenance	64,459	118,072	118,072	-	100,178
Rentals	321,432	273,790	273,789	1	283,684
Travel expenditure	2,125	3,105	3,104	1	5,433
Training and education	57,545	15,258	15,258	-	103,890
Other contractual services	1,840,799	1,927,839	1,839,824	88,015	1,555,238
Total Contractual Services	3,022,268	3,060,964	2,951,597	109,367	2,914,470
<b>Total Information Technology</b>	<b>6,350,227</b>	<b>6,690,704</b>	<b>6,511,600</b>	<b>179,104</b>	<b>6,369,678</b>
<b>DUJIS-PRMS</b>					
Personnel Services					
Salaries	-	92,185	92,185	-	-
Benefits	-	12,567	12,567	-	-
Total Personnel Services	-	104,752	104,752	-	-
<b>Total DUJIS-PRMS</b>	<b>-</b>	<b>104,752</b>	<b>104,752</b>	<b>-</b>	<b>-</b>
<b>Human Resources</b>					
Personnel Services					
Salaries	841,531	839,885	772,873	67,012	762,465
Benefits	26,225	142,281	142,201	80	143,469
Total Personnel Services	867,756	982,166	915,074	67,092	905,934
Commodities					
Equipment	5,577	5,577	17	5,560	2,276
Other commodities	9,982	9,982	6,410	3,572	10,821
Total Commodities	15,559	15,559	6,427	9,132	13,097
Contractual Services					
Professional services	277,000	271,425	163,327	108,098	181,768
Travel expenditure	-	-	-	-	30
Training and education	4,695	5,895	5,587	308	4,453
Other contractual services	18,962	23,337	17,778	5,559	20,717
Total Contractual Services	300,657	300,657	186,692	113,965	206,968
<b>Total Human Resources</b>	<b>1,183,972</b>	<b>1,298,382</b>	<b>1,108,193</b>	<b>190,189</b>	<b>1,125,999</b>

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Campus Security</b>					
Personnel Services					
Salaries	\$ 244,092	\$ 254,856	\$ 254,856	\$ -	\$ 249,584
Benefits	-	51,400	51,399	1	49,798
Total Personnel Services	244,092	306,256	306,255	1	299,382
Commodities					
Equipment	2,352	4,147	3,437	710	7,964
Other commodities	15,504	12,945	9,964	2,981	15,788
Total Commodities	17,856	17,092	13,401	3,691	23,752
Contractual Services					
Professional services	842,361	832,361	814,437	17,924	782,455
Repairs and maintenance	37,968	38,168	38,122	46	36,220
Travel expenditure	500	300	49	251	13
Training and education	1,275	1,275	195	1,080	670
Other contractual services	4,720	4,720	4,720	-	4,720
Total Contractual Services	886,824	876,824	857,523	19,301	824,078
<b>Total Campus Security</b>	<b>1,148,772</b>	<b>1,200,172</b>	<b>1,177,179</b>	<b>22,993</b>	<b>1,147,212</b>
<b>Credit Union</b>					
Personnel Services					
Salaries	161,809	164,945	164,943	2	161,196
Benefits	-	31,594	31,592	2	30,411
Total Personnel Services	161,809	196,539	196,535	4	191,607
<b>Total Credit Union</b>	<b>161,809</b>	<b>196,539</b>	<b>196,535</b>	<b>4</b>	<b>191,607</b>
<b>General Finance</b>					
Personnel Services					
Salaries	1,912,612	1,912,612	1,774,419	138,193	1,792,644
Benefits	-	363,214	363,214	-	281,502
Total Personnel Services	1,912,612	2,275,826	2,137,633	138,193	2,074,146
Commodities					
Equipment	5,000	5,000	132	4,868	1,483
Other commodities	212,241	212,241	160,870	51,371	170,909
Total Commodities	217,241	217,241	161,002	56,239	172,392
Contractual Services					
Professional services	6,665	6,665	6,610	55	6,610
Repairs and maintenance	891	891	691	200	1,217
Rentals	375,000	375,000	355,698	19,302	357,174
Travel expenditure	4,859	4,859	-	4,859	1,611
Training and education	11,000	10,211	4,885	5,326	8,145
Other contractual services	172,386	173,175	160,685	12,490	162,331
Total Contractual Services	570,801	570,801	528,569	42,232	537,088
<b>Total General Finance</b>	<b>2,700,654</b>	<b>3,063,868</b>	<b>2,827,204</b>	<b>236,664</b>	<b>2,783,626</b>

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>General Fund - Capital</b>					
Commodities					
Equipment	\$ 308,748	\$ 333,637	\$ 231,757	\$ 101,880	\$ 532,371
Total Commodities	308,748	333,637	231,757	101,880	532,371
Capital Outlay					
Capital outlay	3,895,711	3,997,151	3,827,956	169,195	3,707,013
Total Capital Outlay	3,895,711	3,997,151	3,827,956	169,195	3,707,013
<b>Total General Fund - Capital</b>	<b>4,204,459</b>	<b>4,330,788</b>	<b>4,059,713</b>	<b>271,075</b>	<b>4,239,384</b>
<b>County Audit</b>					
Contractual Services					
Professional services	392,700	392,700	333,487	59,213	311,772
Total Contractual Services	392,700	392,700	333,487	59,213	311,772
<b>Total County Audit</b>	<b>392,700</b>	<b>392,700</b>	<b>333,487</b>	<b>59,213</b>	<b>311,772</b>
<b>General Fund Special Accounts</b>					
Personnel Services					
Salaries	2,000,000	119,704	-	119,704	-
Benefits	3,001,500	845	665	180	-
Total Personnel Services	5,001,500	120,549	665	119,884	-
Commodities					
Other commodities	575,000	575,000	388,763	186,237	374,730
Total Commodities	575,000	575,000	388,763	186,237	374,730
Contractual Services					
Professional services	1,511,500	1,501,335	1,089,277	412,058	1,590,992
Repairs and maintenance	377,940	382,943	362,447	20,496	322,351
Matching funds / contributions	1,018,000	1,018,000	996,529	21,471	989,660
Other contractual services	1,491,300	680,570	340,152	340,418	355,366
Total Contractual Services	4,398,740	3,582,848	2,788,405	794,443	3,258,369
<b>Total General Fund Special Accounts</b>	<b>9,975,240</b>	<b>4,278,397</b>	<b>3,177,833</b>	<b>1,100,564</b>	<b>3,633,099</b>
<b>General Fund Insurance</b>					
Personnel Services					
Benefits	13,892,443	623,595	-	623,595	(2,376)
Total Personnel Services	13,892,443	623,595	-	623,595	(2,376)
Contractual Services					
Professional services	120,000	120,000	120,000	-	120,000
Insurance	350,000	350,000	235,057	114,943	344,139
Total Contractual Services	470,000	470,000	355,057	114,943	464,139
<b>Total General Fund Insurance</b>	<b>14,362,443</b>	<b>1,093,595</b>	<b>355,057</b>	<b>738,538</b>	<b>461,763</b>

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Supervisor of Assessments</b>					
Personnel Services					
Salaries	\$ 778,730	\$ 796,592	\$ 786,174	\$ 10,418	\$ 778,641
Benefits	-	221,932	221,931	1	165,404
Total Personnel Services	778,730	1,018,524	1,008,105	10,419	944,045
Commodities					
Equipment	-	-	-	-	1,421
Other commodities	656	2,355	1,822	533	2,240
Total Commodities	656	2,355	1,822	533	3,661
Contractual Services					
Professional services	64,025	63,815	50,293	13,522	(25)
Repairs and maintenance	3,109	3,109	1,375	1,734	1,128
Travel expenditure	453	453	310	143	1,849
Training and education	4,385	4,385	3,394	991	5,405
Other contractual services	204,919	185,568	98,159	87,409	212,116
Total Contractual Services	276,891	257,330	153,531	103,799	220,473
<b>Total Supervisor of Assessments</b>	<b>1,056,277</b>	<b>1,278,209</b>	<b>1,163,458</b>	<b>114,751</b>	<b>1,168,179</b>
<b>Board of Tax Review</b>					
Personnel Services					
Salaries	145,944	145,944	140,446	5,498	161,458
Benefits	-	46,131	46,130	1	32,656
Total Personnel Services	145,944	192,075	186,576	5,499	194,114
Commodities					
Other commodities	772	772	696	76	1,349
Total Commodities	772	772	696	76	1,349
Contractual Services					
Travel expenditure	4,325	4,325	3,810	515	5,731
Training and education	440	440	440	-	570
Total Contractual Services	4,765	4,765	4,250	515	6,301
<b>Total Board of Tax Review</b>	<b>151,481</b>	<b>197,612</b>	<b>191,522</b>	<b>6,090</b>	<b>201,764</b>

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>County Auditor</b>					
Personnel Services					
Salaries	\$ 528,466	\$ 535,797	\$ 535,797	\$ -	\$ 527,726
Benefits	5,400	119,663	119,662	1	112,369
Total Personnel Services	533,866	655,460	655,459	1	640,095
Commodities					
Equipment	395	258	257	1	250
Other commodities	199	41	41	-	604
Total Commodities	594	299	298	1	854
Contractual Services					
Travel expenditure	757	1,295	1,293	2	732
Training and education	7,637	7,577	7,577	-	9,801
Other contractual services	43	66	42	24	984
Total Contractual Services	8,437	8,938	8,912	26	11,517
<b>Total County Auditor</b>	<b>542,897</b>	<b>664,697</b>	<b>664,669</b>	<b>28</b>	<b>652,466</b>
<b>County Clerk</b>					
Personnel Services					
Salaries	1,035,314	1,051,249	1,042,590	8,659	1,048,022
Benefits	5,400	172,314	172,312	2	193,696
Total Personnel Services	1,040,714	1,223,563	1,214,902	8,661	1,241,718
Commodities					
Equipment	1,457	1,617	1,579	38	-
Other commodities	14,000	13,235	9,367	3,868	10,151
Total Commodities	15,457	14,852	10,946	3,906	10,151
Contractual Services					
Professional services	-	-	-	-	24,750
Repairs and maintenance	464	362	220	142	499
Travel expenditure	-	90	89	1	189
Training and education	1,040	1,080	785	295	780
Other contractual services	655	1,232	997	235	902
Total Contractual Services	2,159	2,764	2,091	673	27,120
<b>Total County Clerk</b>	<b>1,058,330</b>	<b>1,241,179</b>	<b>1,227,939</b>	<b>13,240</b>	<b>1,278,989</b>

(Continued)



# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Recorder of Deeds</b>					
Personnel Services					
Salaries	\$ 1,266,248	\$ 1,266,292	\$ 1,204,503	\$ 61,789	\$ 1,233,560
Benefits	5,400	170,071	170,070	1	247,308
Total Personnel Services	1,271,648	1,436,363	1,374,573	61,790	1,480,868
Commodities					
Equipment	968	984	984	-	619
Other commodities	23,000	18,940	18,514	426	21,636
Total Commodities	23,968	19,924	19,498	426	22,255
Contractual Services					
Professional services	30,000	30,000	30,000	-	30,042
Repairs and maintenance	22,500	22,500	22,500	-	22,500
Rentals	15,000	13,125	12,320	805	16,385
Travel expenditure	2,562	2,562	2,562	-	3,607
Training and education	2,242	2,242	2,242	-	2,322
Other contractual services	81,068	109,302	109,047	255	81,961
Total Contractual Services	153,372	179,731	178,671	1,060	156,817
<b>Total Recorder of Deeds</b>	1,448,988	1,636,018	1,572,742	63,276	1,659,940
<b>Sheriff's Merit Commission</b>					
Personnel Services					
Salaries	25,000	23,502	23,501	1	25,466
Benefits	-	80	80	-	-
Total Personnel Services	25,000	23,582	23,581	1	25,466
Commodities					
Other commodities	408	237	237	-	475
Total Commodities	408	237	237	-	475
Contractual Services					
Professional services	25,000	26,923	26,923	-	45,982
Training and education	300	-	-	-	149
Other contractual services	249	329	328	1	522
Total Contractual Services	25,549	27,252	27,251	1	46,653
<b>Total Sheriff's Merit Commission</b>	50,957	51,071	51,069	2	72,594

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>County Treasurer</b>					
Personnel Services					
Salaries	\$ 1,189,015	\$ 1,188,006	\$ 1,104,832	\$ 83,174	\$ 1,125,357
Benefits	5,400	131,980	131,979	1	121,749
Total Personnel Services	1,194,415	1,319,986	1,236,811	83,175	1,247,106
Commodities					
Equipment	1,003	803	378	425	1,628
Other commodities	8,500	8,595	8,554	41	8,829
Total Commodities	9,503	9,398	8,932	466	10,457
Contractual Services					
Professional services	62,845	62,845	62,577	268	62,673
Utilities	40	100	61	39	56
Repairs and maintenance	1,674	1,674	1,436	238	1,430
Rentals	2,600	3,000	2,982	18	2,760
Travel expenditure	250	200	99	101	37
Training and education	2,060	2,050	1,780	270	1,500
Other contractual services	195,116	194,821	193,511	1,310	154,264
Total Contractual Services	264,585	264,690	262,446	2,244	222,720
<b>Total County Treasurer</b>	1,468,503	1,594,074	1,508,189	85,885	1,480,283
<b>Office of Emergency Management</b>					
Personnel Services					
Salaries	1,034,005	1,034,005	728,710	305,295	629,688
Benefits	-	124,919	124,917	2	102,033
Total Personnel Services	1,034,005	1,158,924	853,627	305,297	731,721
Commodities					
Equipment	4,699	4,699	3,500	1,199	2,438
Other commodities	22,451	22,451	11,832	10,619	21,500
Total Commodities	27,150	27,150	15,332	11,818	23,938
Contractual Services					
Professional services	46,250	43,250	40,269	2,981	49,307
Utilities	1,492	3,992	3,372	620	969
Repairs and maintenance	515	515	32	483	143
Travel expenditure	3,235	4,135	3,241	894	1,454
Training and education	4,942	4,942	2,757	2,185	1,500
Other contractual services	5,822	5,422	4,642	780	4,915
Total Contractual Services	62,256	62,256	54,313	7,943	58,288
<b>Total Office of Emergency Management</b>	1,123,411	1,248,330	923,272	325,058	813,947

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>County Coroner</b>					
Personnel Services					
Salaries	\$ 1,167,339	\$ 1,198,119	\$ 1,198,117	\$ 2	\$ 1,154,867
Benefits	5,400	175,974	175,974	-	151,780
Total Personnel Services	1,172,739	1,374,093	1,374,091	2	1,306,647
Contractual Services					
Professional services	173,222	188,222	188,084	138	172,337
Total Contractual Services	173,222	188,222	188,084	138	172,337
<b>Total Country Coroner</b>	1,345,961	1,562,315	1,562,175	140	1,478,984
<b>Sheriff</b>					
Personnel Services					
Salaries	4,579,574	2,301,038	2,085,426	215,612	40,194,644
Benefits	262,770	669,419	665,812	3,607	6,570,101
Total Personnel Services	4,842,344	2,970,457	2,751,238	219,219	46,764,745
Commodities					
Equipment	23,599	6,458	6,794	(336)	100,848
Other commodities	135,879	269,639	269,606	33	1,606,957
Total Commodities	159,478	276,097	276,400	(303)	1,707,805
Contractual Services					
Professional services	243,000	300,892	307,128	(6,236)	643,339
Utilities	144,880	171,527	203,006	(31,479)	186,804
Repairs and maintenance	218,338	282,881	291,479	(8,598)	293,574
Rentals	-	-	-	-	1,063
Travel expenditure	1,488	1,641	1,641	-	55,017
Training and education	4,490	16,783	16,720	63	79,426
Other contractual services	55,515	44,900	44,967	(67)	36,862
Total Contractual Services	667,711	818,624	864,941	(46,317)	1,296,085
<b>Total Sheriff</b>	5,669,533	4,065,178	3,892,579	172,599	49,768,635
<b>Radio Dispatch</b>					
Personnel Services					
Salaries	1,004,698	1,052,501	1,078,049	(25,548)	49,341
Benefits	-	210,897	210,546	351	-
Total Personnel Services	1,004,698	1,263,398	1,288,595	(25,197)	49,341
Commodities					
Equipment	-	2,810	2,808	2	-
Other commodities	3,500	462	375	87	-
Total Commodities	3,500	3,272	3,183	89	-
<b>Total Radio Dispatch</b>	1,008,198	1,266,670	1,291,778	(25,108)	49,341

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Crisis Intervention Training</b>					
Personnel Services					
Salaries	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Total Personnel Services	60,000	-	-	-	-
Commodities					
Other commodities	-	2,700	2,259	441	-
Total Commodities	-	2,700	2,259	441	-
Contractual Services					
Training and education	-	15,990	15,990	-	-
Other contractual services	-	1,135	1,111	24	-
Total Contractual Services	-	17,125	17,101	24	-
<b>Total Crisis Intervention Training</b>	60,000	19,825	19,360	465	-
<b>Court Security</b>					
Personnel Services					
Salaries	6,381,125	6,300,222	6,200,963	99,259	-
Benefits	-	1,238,151	1,236,625	1,526	-
Total Personnel Services	6,381,125	7,538,373	7,437,588	100,785	-
Commodities					
Equipment	14,368	1,463	1,916	(453)	-
Other commodities	1,700	-	-	-	-
Total Commodities	16,068	1,463	1,916	(453)	-
Contractual Services					
Travel expenditure	3,000	254	254	-	-
Training and education	10,460	5,366	5,366	-	-
Other contractual services	112	-	-	-	-
Total Contractual Services	13,572	5,620	5,620	-	-
<b>Total Court Security</b>	6,410,765	7,545,456	7,445,124	100,332	-
<b>Jail</b>					
Personnel Services					
Salaries	17,150,359	19,823,907	20,706,994	(883,087)	-
Benefits	-	3,038,420	3,039,516	(1,096)	-
Total Personnel Services	17,150,359	22,862,327	23,746,510	(884,183)	-
Commodities					
Equipment	28,710	20,649	21,043	(394)	-
Other commodities	1,169,086	1,215,146	1,270,042	(54,896)	-
Total Commodities	1,197,796	1,235,795	1,291,085	(55,290)	-
Contractual Services					
Professional services	342,599	349,542	349,049	493	-
Utilities	6,000	6,000	5,816	184	-
Repairs and maintenance	4,250	2,550	2,478	72	-
Travel expenditure	15,000	37,654	37,517	137	149
Training and education	-	2,185	2,184	1	-
Total Contractual Services	367,849	397,931	397,044	887	149
<b>Total Jail</b>	18,716,004	24,496,053	25,434,639	(938,586)	149

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Law Enforcement Bureau</b>					
Personnel Services					
Salaries	\$ 9,829,107	\$ 11,334,937	\$ 11,483,024	\$ (148,087)	\$ -
Benefits	-	1,885,961	1,891,327	(5,366)	-
Total Personnel Services	9,829,107	13,220,898	13,374,351	(153,453)	-
Commodities					
Equipment	39,585	20,280	20,280	-	-
Other commodities	198,276	78,064	78,061	3	-
Total Commodities	237,861	98,344	98,341	3	-
Contractual Services					
Professional services	81,428	24,543	24,494	49	-
Repairs and maintenance	63,050	52,776	52,513	263	-
Travel expenditure	40,851	18,035	19,268	(1,233)	-
Training and education	60,637	69,676	68,406	1,270	-
Other contractual services	9,665	4,740	4,725	15	-
Total Contractual Services	255,631	169,770	169,406	364	-
<b>Total Law Enforcement Bureau</b>	10,322,599	13,489,012	13,642,098	(153,086)	-
<b>Veterans Assistance Commission</b>					
Personnel Services					
Salaries	142,078	145,654	145,653	1	145,163
Benefits	-	16,766	16,765	1	13,446
Total Personnel Services	142,078	162,420	162,418	2	158,609
Commodities					
Equipment	-	680	680	-	375
Other commodities	1,489	1,864	1,863	1	664
Total Commodities	1,489	2,544	2,543	1	1,039
Contractual Services					
Professional services	111	-	-	-	685
Insurance	1,551	1,654	1,654	-	1,664
Travel expenditure	1,886	1,275	1,274	1	1,543
Training and education	715	730	730	-	710
Other contractual services	261,322	261,636	261,635	1	245,509
Total Contractual Services	265,585	265,295	265,293	2	250,111
<b>Total Veterans Assistance Commission</b>	409,152	430,259	430,254	5	409,759
<b>Outside Agency Support Service</b>					
Contractual Services					
Other contractual services	1,000,000	1,000,000	1,000,000	-	1,000,000
Total Contractual Services	1,000,000	1,000,000	1,000,000	-	1,000,000
<b>Total Outside Agency Support Service</b>	1,000,000	1,000,000	1,000,000	-	1,000,000

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Subsidized Taxi Fund</b>					
Contractual Services					
Other contractual services	\$ 25,000	\$ 30,405	\$ 30,405	\$ -	\$ 25,303
Total Contractual Services	25,000	30,405	30,405	-	25,303
<b>Total Subsidized Taxi Fund</b>	25,000	30,405	30,405	-	25,303
<b>Psychological Services</b>					
Personnel Services					
Salaries	810,938	811,447	811,447	-	799,324
Benefits	-	106,120	106,118	2	248,547
Total Personnel Services	810,938	917,567	917,565	2	1,047,871
Commodities					
Equipment	1,264	64	-	64	-
Other commodities	3,520	4,720	4,403	317	5,494
Total Commodities	4,784	4,784	4,403	381	5,494
Contractual Services					
Professional services	81,526	81,017	74,377	6,640	80,573
Travel expenditure	475	475	25	450	667
Training and education	5,549	5,389	3,635	1,754	4,182
Other contractual services	360	520	304	216	670
Total Contractual Services	87,910	87,401	78,341	9,060	86,092
<b>Total Psychological Services</b>	903,632	1,009,752	1,000,309	9,443	1,139,457
<b>Family Center</b>					
Personnel Services					
Salaries	269,322	287,269	287,268	1	264,480
Benefits	-	16,801	16,801	-	14,506
Total Personnel Services	269,322	304,070	304,069	1	278,986
Commodities					
Other commodities	1,000	853	853	-	1,000
Total Commodities	1,000	853	853	-	1,000
Contractual Services					
Professional services	900	-	-	-	-
Travel expenditure	250	-	-	-	162
Training and education	390	1,275	1,275	-	285
Total Contractual Services	1,540	1,275	1,275	-	447
<b>Total Family Center</b>	271,862	306,198	306,197	1	280,433

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Human Services</b>					
Personnel Services					
Salaries	\$ 1,019,695	\$ 1,010,660	\$ 898,075	\$ 112,585	\$ 970,200
Benefits	-	190,511	190,510	1	238,270
Total Personnel Services	1,019,695	1,201,171	1,088,585	112,586	1,208,470
Commodities					
Equipment	6,000	3,600	1,674	1,926	126
Other commodities	5,390	7,790	7,784	6	7,401
Total Commodities	11,390	11,390	9,458	1,932	7,527
Contractual Services					
Professional services	168,020	164,920	131,484	33,436	124,243
Utilities	177	177	73	104	-
Travel expenditure	5,289	5,889	5,856	33	13,800
Training and education	903	3,903	3,055	848	5,679
Matching funds	250,000	250,000	250,000	-	250,000
Other contractual services	644,894	644,894	481,864	163,030	565,779
Total Contractual Services	1,069,283	1,069,783	872,332	197,451	959,501
<b>Total Human Services</b>	<b>2,100,368</b>	<b>2,282,344</b>	<b>1,970,375</b>	<b>311,969</b>	<b>2,175,498</b>
<b>Circuit Court</b>					
Personnel Services					
Salaries	1,606,783	1,613,689	1,613,686	3	1,599,927
Benefits	-	210,807	210,807	-	201,217
Total Personnel Services	1,606,783	1,824,496	1,824,493	3	1,801,144
Commodities					
Equipment	4,679	4,679	4,491	188	5,187
Other commodities	56,680	63,638	59,547	4,091	60,616
Total Commodities	61,359	68,317	64,038	4,279	65,803
Contractual Services					
Professional services	529,863	469,377	421,700	47,677	452,453
Repairs and maintenance	183	3,883	2,645	1,238	306
Travel expenditure	1,870	1,870	1,300	570	1,318
Training and education	8,000	10,782	10,136	646	8,797
Other contractual services	1,849	2,207	2,189	18	1,999
Total Contractual Services	541,765	488,119	437,970	50,149	464,873
<b>Total Circuit Court</b>	<b>2,209,907</b>	<b>2,380,932</b>	<b>2,326,501</b>	<b>54,431</b>	<b>2,331,820</b>

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Jury Commission</b>					
Personnel Services					
Salaries	\$ 241,236	\$ 246,850	\$ 246,850	\$ -	\$ 243,021
Benefits	-	31,682	31,681	1	31,355
Total Personnel Services	241,236	278,532	278,531	1	274,376
Commodities					
Equipment	1,500	1,500	140	1,360	10,647
Other commodities	31,188	30,774	26,952	3,822	27,598
Total Commodities	32,688	32,274	27,092	5,182	38,245
Contractual Services					
Professional services	4,000	3,436	-	3,436	-
Travel expenditure	292	457	78	379	1,002
Training and education	-	399	398	1	693
Other contractual services	460,000	454,800	240,545	214,255	360,366
Total Contractual Services	464,292	459,092	241,021	218,071	362,061
<b>Total Jury Commission</b>	738,216	769,898	546,644	223,254	674,682
<b>Circuit Court Probation</b>					
Personnel Services					
Salaries	8,909,385	8,909,385	8,656,053	253,332	8,611,431
Benefits	-	1,482,077	1,482,075	2	1,540,574
Total Personnel Services	8,909,385	10,391,462	10,138,128	253,334	10,152,005
Commodities					
Equipment	4,116	4,116	977	3,139	3,787
Other commodities	15,219	15,219	3,807	11,412	16,032
Total Commodities	19,335	19,335	4,784	14,551	19,819
Contractual Services					
Professional services	68,762	71,162	59,878	11,284	57,962
Utilities	28,275	30,275	29,855	420	33,364
Rentals	150,072	145,972	80,073	65,899	83,712
Travel expenditure	14,385	14,385	12,120	2,265	17,717
Training and education	3,331	4,281	2,512	1,769	4,542
Other contractual services	520,350	519,100	265,086	254,014	233,530
Total Contractual Services	785,175	785,175	449,524	335,651	430,827
<b>Total Circuit Court Probation</b>	9,713,895	11,195,972	10,592,436	603,536	10,602,651

(Continued)



# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>DUI Evaluation Program</b>					
Personnel Services					
Salaries	\$ 608,411	\$ 606,157	\$ 549,223	\$ 56,934	\$ 558,533
Benefits	-	98,127	98,127	-	103,916
Total Personnel Services	608,411	704,284	647,350	56,934	662,449
Commodities					
Equipment	-	-	-	-	-
Other commodities	21,744	21,744	21,590	154	20,092
Total Commodities	21,744	21,744	21,590	154	20,092
Contractual Services					
Professional services	3,275	3,775	3,101	674	2,722
Travel expenditure	110	1,899	1,630	269	89
Training and education	1,498	1,498	1,300	198	1,365
Other contractual services	35	-	-	-	-
Total Contractual Services	4,918	7,172	6,031	1,141	4,176
<b>Total DUI Evaluation Program</b>	<b>635,073</b>	<b>733,200</b>	<b>674,971</b>	<b>58,229</b>	<b>686,717</b>
<b>Public Defender</b>					
Personnel Services					
Salaries	2,892,780	2,735,009	2,707,117	27,892	2,841,621
Benefits	4,860	457,014	457,013	1	507,668
Total Personnel Services	2,897,640	3,192,023	3,164,130	27,893	3,349,289
Commodities					
Equipment	4,500	4,040	4,039	1	7,222
Other commodities	21,273	21,273	18,364	2,909	21,482
Total Commodities	25,773	25,313	22,403	2,910	28,704
Contractual Services					
Professional services	17,086	74,877	74,876	1	30,576
Repairs and maintenance	8,500	8,580	8,580	-	8,235
Travel expenditure	4,085	5,545	4,996	549	3,286
Training and education	21,370	20,616	20,616	-	20,815
Other contractual services	1,071	185	84	101	1,331
Total Contractual Services	52,112	109,803	109,152	651	64,243
<b>Total Public Defender</b>	<b>2,975,525</b>	<b>3,327,139</b>	<b>3,295,685</b>	<b>31,454</b>	<b>3,442,236</b>

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>State's Attorney</b>					
Personnel Services					
Salaries	\$ 9,199,821	\$ 9,109,821	\$ 9,088,328	\$ 21,493	\$ 9,086,395
Benefits	5,400	1,725,301	1,725,116	185	1,661,026
Total Personnel Services	9,205,221	10,835,122	10,813,444	21,678	10,747,421
Commodities					
Equipment	15,000	9,670	9,669	1	7,708
Other commodities	104,871	95,001	93,155	1,846	110,127
Total Commodities	119,871	104,671	102,824	1,847	117,835
Contractual Services					
Professional services	338,366	451,751	449,387	2,364	387,285
Utilities	11,499	11,642	11,396	246	9,716
Repairs and maintenance	3,371	2,085	2,084	1	4,944
Rentals	2,802	3,303	3,289	14	3,195
Travel expenditure	25,756	24,956	23,878	1,078	30,037
Training and education	44,468	44,873	44,645	228	46,482
Other contractual services	67,337	60,189	58,619	1,570	58,324
Total Contractual Services	493,599	598,799	593,298	5,501	539,983
<b>Total State's Attorney</b>	<b>9,818,691</b>	<b>11,538,592</b>	<b>11,509,566</b>	<b>29,026</b>	<b>11,405,239</b>
<b>SA - Children's Center</b>					
Personnel Services					
Salaries	582,006	570,762	543,541	27,221	533,644
Benefits	-	160,735	160,734	1	155,413
Total Personnel Services	582,006	731,497	704,275	27,222	689,057
Commodities					
Equipment	2,000	-	-	-	2,410
Other commodities	2,000	1,200	1,148	52	790
Total Commodities	4,000	1,200	1,148	52	3,200
Contractual Services					
Professional services	5,205	17,883	16,593	1,290	34,983
Utilities	3,300	5,900	5,882	18	4,848
Repairs and maintenance	3,600	-	-	-	-
Travel expenditure	4,600	100	-	100	5,657
Training and education	4,440	2,935	2,735	200	4,763
Matching funds	37,167	48,411	48,411	-	37,167
Other contractual services	9,081	6,208	5,932	276	7,808
Total Contractual Services	67,393	81,437	79,553	1,884	95,226
<b>Total SA - Children's Center</b>	<b>653,399</b>	<b>814,134</b>	<b>784,976</b>	<b>29,158</b>	<b>787,483</b>

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Clerk of the Circuit Court</b>					
Personnel Services					
Salaries	\$ 7,670,000	\$ 7,670,000	\$ 7,392,806	\$ 277,194	\$ 7,640,366
Benefits	5,400	1,935,489	1,935,489	-	2,018,134
Total Personnel Services	7,675,400	9,605,489	9,328,295	277,194	9,658,500
Commodities					
Equipment	6,957	6,957	4,251	2,706	6,253
Other commodities	57,000	57,000	42,046	14,954	51,033
Total Commodities	63,957	63,957	46,297	17,660	57,286
Contractual Services					
Professional services	72,800	77,800	63,599	14,201	72,984
Repairs and maintenance	15,000	15,000	14,233	767	14,862
Rentals	45,000	45,000	44,916	84	44,916
Travel expenditure	13,006	13,006	9,118	3,888	12,557
Other contractual services	392,323	387,323	322,931	64,392	409,545
Total Contractual Services	538,129	538,129	454,797	83,332	554,864
<b>Total Clerk of the Circuit Court</b>	<b>8,277,486</b>	<b>10,207,575</b>	<b>9,829,389</b>	<b>378,186</b>	<b>10,270,650</b>
<b>Drainage</b>					
Commodities					
Equipment	-	705	700	5	-
Other commodities	30,736	8,293	8,261	32	19,607
Total Commodities	30,736	8,998	8,961	37	19,607
Contractual Services					
Professional services	125,500	144,890	144,885	5	113,413
Utilities	7,155	6,601	6,334	267	6,651
Repairs and maintenance	-	-	-	-	584
Other contractual services	201,426	286,650	284,438	2,212	448,100
Total Contractual Services	334,081	438,141	435,657	2,484	568,748
Capital Outlay					
Capital outlay	170,999	129,074	128,917	157	110,424
Total Capital Outlay	170,999	129,074	128,917	157	110,424
<b>Total Drainage</b>	<b>535,816</b>	<b>576,213</b>	<b>573,535</b>	<b>2,678</b>	<b>698,779</b>

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Regional Office of Education</b>					
Personnel Services					
Salaries	\$ 628,372	\$ 625,074	\$ 615,457	\$ 9,617	\$ 620,699
Benefits	5,400	150,138	150,137	1	150,807
Total Personnel Services	633,772	775,212	765,594	9,618	771,506
Commodities					
Equipment	10,700	5,600	5,564	36	2,526
Other commodities	3,884	8,329	8,328	1	7,525
Total Commodities	14,584	13,929	13,892	37	10,051
Contractual Services					
Professional services	158,545	158,417	158,416	1	164,301
Repairs and maintenance	499	235	235	-	204
Travel expenditure	9,323	9,931	9,926	5	9,933
Training and education	4,969	5,506	5,404	102	4,469
Other contractual services	1,249	29	29	-	3,392
Total Contractual Services	174,585	174,118	174,010	108	182,299
<b>Total Regional Office of Education</b>	822,941	963,259	953,496	9,763	963,856
<b>Total Expenditures</b>	<b>\$ 148,110,716</b>	<b>\$ 148,116,121</b>	<b>\$ 142,987,281</b>	<b>\$ 5,128,840</b>	<b>\$ 145,374,991</b>

(Concluded)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet As of November 30, 2017

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments	\$ 76,042,236	\$ 23,126,244	\$ 15,129,331	\$ 114,297,811
Receivables				
Taxes	27,059,613	10,325,095	1,274	37,385,982
State shared revenue	13,262	3,569,896	-	3,583,158
Interest	495,703	33,315	31,252	560,270
Accounts, net of allowance for doubtful accounts	653,146	-	-	653,146
Loans	9,819,326	-	-	9,819,326
Due from federal, state and other governmental units	21,154,234	-	575,538	21,729,772
Due from other funds	223,901	51,392	-	275,293
Due from fiduciary funds	20,180	-	-	20,180
Inventory	1,027,030	-	-	1,027,030
Restricted cash	2,189,370	-	-	2,189,370
Other assets	78,127	-	-	78,127
Total Assets	<u>\$ 138,776,128</u>	<u>\$ 37,105,942</u>	<u>\$ 15,737,395</u>	<u>\$ 191,619,465</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 7,461,123	\$ -	\$ 3,894,435	\$ 11,355,558
Accrued payroll	929,283	-	-	929,283
Retainage payable	189,837	-	595,736	785,573
Unearned revenue	77,328	-	-	77,328
Compensated absences	131,525	-	-	131,525
Due to federal, state and other governmental units	659,658	-	17,586	677,244
Due to other funds	5,105,970	-	-	5,105,970
Other liabilities	2,915,441	-	-	2,915,441
Total Liabilities	<u>17,820,165</u>	<u>-</u>	<u>4,507,757</u>	<u>22,327,922</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	26,798,995	4,895,170	-	31,694,165
Unavailable other taxes	-	1,779,042	637	1,779,679
Unavailable intergovernmental revenue	16,233,936	997,505	575,538	17,806,979
Unavailable accounts receivable	591,041	-	-	591,041
Total Deferred Inflows of Resources	<u>43,623,972</u>	<u>7,671,717</u>	<u>576,175</u>	<u>51,871,864</u>
<b>Fund Balances</b>				
Nonspendable	1,027,030	-	-	1,027,030
Restricted	69,458,399	29,434,225	7,682,761	106,575,385
Committed	10,471,057	-	3,859,070	14,330,127
Unassigned	(3,624,495)	-	(888,368)	(4,512,863)
Total Fund Balances	<u>77,331,991</u>	<u>29,434,225</u>	<u>10,653,463</u>	<u>117,419,679</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 138,776,128</u>	<u>\$ 37,105,942</u>	<u>\$ 15,737,395</u>	<u>\$ 191,619,465</u>

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2017

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Non Major Funds
<b>Revenues</b>				
Taxes				
Property	\$ 26,846,469	\$ 4,921,655	\$ -	\$ 31,768,124
Sales	-	2,024,311	2,792	2,027,103
Other	-	19,444,307	-	19,444,307
Fees, licenses and permits	4,036,806	-	-	4,036,806
Charges for services	15,006,374	-	1,077,299	16,083,673
Intergovernmental	32,811,895	15,418,763	72,956	48,303,614
Fines and forfeitures	202,367	-	-	202,367
Investment income (loss)	289,600	124,859	60,083	474,542
Miscellaneous	2,406,781	12,146	849,976	3,268,903
Total Revenues	<u>81,600,292</u>	<u>41,946,041</u>	<u>2,063,106</u>	<u>125,609,439</u>
<b>Expenditures</b>				
Current				
General government	13,824,213	-	110,995	13,935,208
Public safety	14,429,546	-	-	14,429,546
Public health	4,454,381	-	-	4,454,381
Highway, streets and bridges	23,123,098	-	45,528	23,168,626
Public services	28,673,301	-	-	28,673,301
Judicial	15,269,726	-	-	15,269,726
Conservation and recreation	5,101,709	-	-	5,101,709
Public works	-	309,824	-	309,824
Educational services	349,545	-	-	349,545
Debt Service				
Principal	-	22,001,148	-	22,001,148
Interest	-	8,600,612	-	8,600,612
Fiscal agent fees	-	3,100	-	3,100
Capital outlay	16,425,831	-	10,809,536	27,235,367
Total Expenditures	<u>121,651,350</u>	<u>30,914,684</u>	<u>10,966,059</u>	<u>163,532,093</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(40,051,058)</u>	<u>11,031,357</u>	<u>(8,902,953)</u>	<u>(37,922,654)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	56,878,709	14,521,104	10,319,732	81,719,545
Transfers out	(15,023,312)	(29,338,282)	(4,864,671)	(49,226,265)
Sale of capital assets	47,149	-	-	47,149
Capital contributions	-	-	4,000,000	4,000,000
Total Other Financing Sources (Uses)	<u>41,902,546</u>	<u>(14,817,178)</u>	<u>9,455,061</u>	<u>36,540,429</u>
Net Change in Fund Balances	1,851,488	(3,785,821)	552,108	(1,382,225)
<b>Fund Balances, Beginning of Year</b>	<u>75,480,503</u>	<u>33,220,046</u>	<u>10,101,355</u>	<u>118,801,904</u>
<b>Fund Balances, End of Year</b>	<u>\$ 77,331,991</u>	<u>\$ 29,434,225</u>	<u>\$ 10,653,463</u>	<u>\$ 117,419,679</u>

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2017

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

#### **Budgeted Funds Only**

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

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

**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.

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

**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.

**Court Document Storage** – This fund is used to account for the revenue and expenditure of a special fee instituted to help defray the cost of a document storage system and to connect the records of the Circuit Court Clerk to electronic micrographic storage.

**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 items relating to the implementation and maintenance of a document storage system for the County Clerk.

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

**Children's Waiting Room Fee** – This fund was established to account for filing fees collected on civil cases to establish and operate a "Children's Waiting Room" pursuant to Ordinance OJU-001-98.

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

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2017

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

#### **Budgeted Funds Only**

**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 personnel costs incurred in implementing and maintaining a Geographic Information System.

**Sheriff's Basic Correctional Officer Training** – This fund is used to account for the expenditure and related reimbursement to the County for hosting the University of Illinois Basic Correctional Officer (BCO) Training Courses. The County is reimbursed by the University of Illinois on behalf of the Police Training Institute (PTI) and the State of Illinois for expenditures incurred for all work and services performed.

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

**Neutral Site Custody Exchange** – This fund is used to account for the revenue and expenditure of a special filing fee collected by the Clerk of the Circuit Court. These fees are used to operate a facility which provides a neutral site for court ordered visitations and for parents to exchange children.

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

**OEM Community Education and Voluntary Outreach** – This fund is used to account for the revenue and related expenditures for the Office of Homeland Security and Emergency Management's annual Advanced Weather Seminar and the quarterly meetings of the DuPage County Emergency Management Coordinators. Revenues are also used to support, encourage, and recognize the OHSEM volunteers.

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

**Coroner's Fee** – This fund is used to account for fees collected by or on behalf of the Coroner's Office, to be used for the purchase of electronic and forensic identification equipment or other related supplies and operating expenditures of the Coroner's Office.

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



# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2017

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

#### **Budgeted Funds Only**

**Youth Home** – This fund is used to account for the cost of detaining juveniles at the Kane County Juvenile Justice Center and for the operations of the Juvenile Detention Screening and Transport Unit. The Unit is responsible for providing 24/7 screening of police requests for secure detention of delinquent minors, for providing transportation to and from the Juvenile Court, and to act as advocates for minors detained at the Kane County Juvenile Justice Center.

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

**Local Gasoline Tax** – This fund is used to account for the revenue and expenditure of a local gasoline tax levied on a per gallon basis for gasoline sold in the County.

**Highway Motor Fuel Tax** – This fund is used to account for monies received from the State of Illinois for the County's share of motor fuel taxes. These monies are used for road construction or repair.

**Animal Control** – 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 Fees** – This fund is used to account for the revenue and expenditure of court imposed fees on offenders sentenced to probation. Payment of the fee is a condition of such probation.

**Tax Sale Automation** – This fund is used to account for a special fee assessed on the purchase of property sold for delinquent taxes. Fees collected are to be used for expenditures related to either the automation of property tax collections and/or delinquent property tax sales.

**Recorder Document Storage** – This fund is used to account for the collection and expenditure of a special recording fee used to fund the cost of automating the County Recorder's Office.

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

**Wetland Mitigation Banks Suspense** – This fund is used to account for monies set aside to accommodate the mitigation of designated wetland property supplanted by development.

**West Branch DuPage Mitigation Bank** – This fund is used to account for revenues and expenditures related to the management and monitoring of the West Branch Wetland Mitigation Bank.

**Danada Bank** – This fund is used to account for revenues and expenditures related to the construction of the Danada Wetland Mitigation Bank.

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2017

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

#### **Budgeted Funds Only**

**Dunham Bank** – This fund is used to account for revenues and expenditures related to the management and monitoring of the Dunham Wetland Mitigation Bank.

**Oak Meadows Bank** – This fund is used to account for revenues and expenditures related to the management and monitoring of the Oak Meadows Wetland Mitigation Bank.

**Township Project Reimbursement** – This fund is used to account for costs related to township road projects that are managed by the County. Townships enter into intergovernmental agreements with the County to oversee and complete projects. The County is reimbursed fully for the cost of the project by the townships.

**Century Hill Lighting** – This fund is used to account for revenues and expenditures related to maintaining the Century Hill street lights.

**State's Attorney Records Automation** – This fund is used to account for the monies set aside for costs related to improving case management and document management in the State's Attorney's Office.

**Electronic Citation Operations** – This fund is used to account for e-citation fees received for each traffic citation issued. These fees are used to meet the technical support needs, provide manual ticket backup, additional forms development and equipment as required to support the operation of the e-citation process.

**Fee in Lieu of Water Quality** – This fund is used to account for fee revenue to be used to design, construct, and maintain water quality or runoff volume reduction improvements.

**Department of Energy** – This fund is used to account for the receipt and expenditure of federal funding for the Weatherization Assistance Program to improve the energy efficiency of the homes of low-income families in the County.

**Department of Health and Human Services** – This fund is used to account for the receipt and expenditure of federal funding received either directly or through the State of Illinois for the Donated Funds Initiative program grants, the Title IV-D program grants, the Children's Advocacy program grants, the Expedited Child Support program grants, Supportive Housing program grants, the Low Income Home Energy Assistance Program grants, the aging Case Coordination Unit program grants, and the Access & Visitation program grants.

**Department of Homeland Security** – This fund is used to account for the receipt and expenditure of federal funding received either directly or through the State of Illinois – Illinois Emergency Management Agency for public safety and hazard mitigation program grants.

**Department of Housing and Urban Development Fund** – This fund is used to account for federal grant monies received and expended from the Department of Housing and Urban Development (HUD). Programs operated under this fund include the various HUD Block Grant Programs, the Single Family Rehab Program, housing assistance grants, and grants for the development of a Homeless Management Information System database.

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2017

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

#### **Budgeted Funds Only**

**Department of Justice** – This fund is used to account for the receipt and expenditure of federal funding related to the Justice Assistance Grant program; DNA Backlog Reduction and Forensic Science Improvement program grants; drug prosecution grants; Juvenile Justice Pre-Employment and Juvenile Domestic Violence program grants; County drug court enhancement and Mental Illness Court Alternate Program grants. Also included are grants aiding the DuPage County State's Attorney for National Children's Alliance Program Support grants and child advocacy grant programs.

**Department of Labor** – This fund is used to account for the receipt and expenditure of federal funding related to the Workforce Innovation and Opportunity Act (WIOA) program grants, which are related to the workforce system and development.

**Department of Transportation** – This fund is used to account for grant funds received and expended from the Federal Transit Administration related to the implementation of the RTA Job Access and Reverse Commute Program.

**Environmental Protection Agency** – This fund is used to account for revenue and expenditure of grant funds received from the U.S. EPA to complete a wetland survey and mapping project in order to enhance DuPage County's wetland program and a grant for the West Branch DuPage River restoration.

**Department of Agriculture** – This fund is used to account for the receipt and expenditure of federal funding related to the Urban and Community Forest program grant.

**Illinois Department of Commerce and Economic Opportunity** – This fund is used to account for State grant monies received and expended for programs which provide public services, such as the Weatherization program grant, and various grants for the County's Care Center.

**Illinois Attorney General** – This fund is used to account for grant funds received by the State's Attorney's Office from the State Attorney General's Office to assist victims of violent crime.

**Illinois Department of Aging** – This fund is used to account for State grant monies received and expended for grants to provide services to seniors throughout the County.

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

**Illinois Department of Revenue** – This fund is used to account for funds received and expended from the State for the Tobacco Enforcement Program. The purpose of this program is for the prevention of cigarette sales to minors.

**Illinois State Agencies** – This fund is used to account for the revenue and expenditure of miscellaneous grants received from the State of Illinois for various economic development, judicial, and public safety grant programs.

## **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2017

### **NONMAJOR GOVERNMENTAL FUNDS**

#### **Special Revenue Funds**

##### **Budgeted Funds Only**

**Illinois Department of Human Services** – This fund is used to account for the revenue and expenditures of grant funds received from the Illinois Department of Human Services for supportive housing programs.

**Family Self Sufficiency** – This fund is used to account for the revenue and expenditure of program income from a federal grant which assists families to move to economic independence so they are free of any governmental assistance.

**Care Center Foundation Grants** – 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 Care Center.

**Illinois Community Action** – This fund is used to account for monies received from Commonwealth Edison for the ComEd Rate Relief Program. The purpose of this program is to provide Low Income Homeowners Energy Assistance Program (LIHEAP) assistance to eligible customers.

**Emergency Deployment** – 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.

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2017

	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund
<b>Assets</b>				
Cash and investments	\$ 4,558,397	\$ 3,398,154	\$ 1,144,646	\$ 1,881,627
Receivables				
Taxes	2,912,242	1,981,415	5,201,592	3,534,079
State shared revenue	-	-	13,262	-
Interest	-	-	3,845	4,716
Loans	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 7,470,639</u>	<u>\$ 5,379,569</u>	<u>\$ 6,363,345</u>	<u>\$ 5,420,422</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	94,658	60,436	-	-
Retainage payable	-	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	334,620	99,450
Total Liabilities	<u>94,658</u>	<u>60,436</u>	<u>334,620</u>	<u>99,450</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	2,884,881	1,962,114	5,151,000	3,500,000
Unavailable accounts receivable	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>2,884,881</u>	<u>1,962,114</u>	<u>5,151,000</u>	<u>3,500,000</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	-	-
Restricted	4,491,100	3,357,019	877,725	1,820,972
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>4,491,100</u>	<u>3,357,019</u>	<u>877,725</u>	<u>1,820,972</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 7,470,639</u>	<u>\$ 5,379,569</u>	<u>\$ 6,363,345</u>	<u>\$ 5,420,422</u>

Liability Insurance Fund	Stormwater Drainage Fund	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fee Fund
\$ 2,738,882	\$ 10,292,909	\$ 708,769	\$ -	\$ 367,510	\$ 96,911	\$ 389,867
3,029,160	9,491,345	-	-	-	-	-
-	-	-	-	-	-	-
6,320	23,079	1,391	-	808	212	856
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
24,557	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,606,993	-	-	-	-	-
-	9,744	-	-	-	-	-
<u>\$ 5,798,919</u>	<u>\$ 21,424,070</u>	<u>\$ 710,160</u>	<u>\$ -</u>	<u>\$ 368,318</u>	<u>\$ 97,123</u>	<u>\$ 390,723</u>

\$ 333,151	\$ 377,888	\$ 34,757	\$ -	\$ 59	\$ -	\$ 26,987
8,757	84,231	-	-	-	-	-
-	20,650	-	-	-	-	-
350,000	-	-	-	-	-	-
-	-	-	-	-	-	-
3,342	24,157	-	-	-	-	-
-	85,224	-	-	-	-	-
-	32,656	-	2,149	-	-	-
<u>2,528</u>	<u>1,631,467</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>697,778</u>	<u>2,256,273</u>	<u>34,757</u>	<u>2,149</u>	<u>59</u>	<u>-</u>	<u>26,987</u>

3,000,000	9,400,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,000,000</u>	<u>9,400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-	-
2,101,141	-	675,403	-	368,259	97,123	363,736
-	9,767,797	-	-	-	-	-
-	-	-	(2,149)	-	-	-
<u>2,101,141</u>	<u>9,767,797</u>	<u>675,403</u>	<u>(2,149)</u>	<u>368,259</u>	<u>97,123</u>	<u>363,736</u>

<u>\$ 5,798,919</u>	<u>\$ 21,424,070</u>	<u>\$ 710,160</u>	<u>\$ -</u>	<u>\$ 368,318</u>	<u>\$ 97,123</u>	<u>\$ 390,723</u>
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## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2017

	Detention Variance Fee Fund	GIS Recorder Fund	GIS Data Processing Fund	Sheriff's Basic Correctional Officer Training Fund
<b>Assets</b>				
Cash and investments	\$ 360,385	\$ 673,864	\$ 1,071,457	\$ 99,141
Receivables				
Taxes	-	-	-	-
State shared revenue	-	-	-	-
Interest	812	1,540	2,641	169
Loans	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-
Due from other funds	-	10,240	135,296	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 361,197</u>	<u>\$ 685,644</u>	<u>\$ 1,209,394</u>	<u>\$ 99,310</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 18,327	\$ 146,416	\$ 40,638
Accrued payroll	-	1,177	34,422	3,894
Retainage payable	-	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	841	-
Due to federal, state and other governmental units	-	-	-	18,508
Due to other funds	-	-	-	-
Other liabilities	-	236	9,690	1,891
Total Liabilities	<u>-</u>	<u>19,740</u>	<u>191,369</u>	<u>64,931</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	-	-	-	-
Unavailable accounts receivable	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	-	-
Restricted	-	665,904	1,018,025	34,379
Committed	361,197	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>361,197</u>	<u>665,904</u>	<u>1,018,025</u>	<u>34,379</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 361,197</u>	 <u>\$ 685,644</u>	 <u>\$ 1,209,394</u>	 <u>\$ 99,310</u>

Building, Zoning, and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund	OEM Community Education and Voluntary Outreach Fund	Care Center Foundation Funded Projects Fund	Coroner's Fee Fund	Circuit Clerk Operations and Administration Fund
\$ 3,539,530	\$ 527,477	\$ -	\$ 7,174	\$ 22,791	\$ 41,967	\$ 361,054
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,060	1,161	-	16	53	75	63
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	5,780
-	-	-	-	-	-	-
-	-	-	-	-	-	-
183,203	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,730,793</u>	<u>\$ 528,638</u>	<u>\$ -</u>	<u>\$ 7,190</u>	<u>\$ 22,844</u>	<u>\$ 42,042</u>	<u>\$ 366,897</u>

\$ 34,569	\$ 809	\$ -	\$ -	\$ 3,632	\$ 37,486	\$ 11,047
49,220	5,548	-	-	-	2,435	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,264	2,213	-	-	-	-	-
154	-	-	-	-	-	-
10,404	-	32,037	-	-	-	-
<u>201,327</u>	<u>979</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>696</u>	<u>-</u>
<u>310,938</u>	<u>9,549</u>	<u>32,037</u>	<u>-</u>	<u>3,632</u>	<u>40,617</u>	<u>11,047</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

-	-	-	-	-	-	-
3,419,855	519,089	-	7,190	19,212	1,425	355,850
-	-	-	-	-	-	-
-	-	(32,037)	-	-	-	-
<u>3,419,855</u>	<u>519,089</u>	<u>(32,037)</u>	<u>7,190</u>	<u>19,212</u>	<u>1,425</u>	<u>355,850</u>

<u>\$ 3,730,793</u>	<u>\$ 528,638</u>	<u>\$ -</u>	<u>\$ 7,190</u>	<u>\$ 22,844</u>	<u>\$ 42,042</u>	<u>\$ 366,897</u>
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# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2017

	Youth Home Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund	Highway Motor Fuel Tax Fund
<b>Assets</b>				
Cash and investments	\$ 1,995,265	\$ 476,607	\$ 15,007,616	\$ 6,491,593
Receivables				
Taxes	891,780	-	-	-
State shared revenue	-	-	-	-
Interest	4,469	1,049	29,396	12,930
Loans	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	509,354	143,792
Due from federal, state and other governmental units	214,978	39,862	61,429	41,423
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	1,027,030	-
Restricted cash	-	-	399,174	-
Other assets	-	-	65,048	-
Total Assets	<u>\$ 3,106,492</u>	<u>\$ 517,518</u>	<u>\$ 17,099,047</u>	<u>\$ 6,689,738</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ 62,369	\$ 1,921	\$ 1,813,724	\$ 1,152,206
Accrued payroll	13,286	3,047	238,018	-
Retainage payable	-	-	-	53,469
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	2,755	895	55,159	-
Due to federal, state and other governmental units	-	-	58,938	9,575
Due to other funds	-	6,667	36,545	-
Other liabilities	4,203	1,053	504,257	-
Total Liabilities	<u>82,613</u>	<u>13,583</u>	<u>2,706,641</u>	<u>1,215,250</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	883,000	-	-	-
Unavailable accounts receivable	-	-	447,249	143,792
Unavailable intergovernmental revenue	194,189	32,829	18,674	39,648
Total Deferred Inflows of Resources	<u>1,077,189</u>	<u>32,829</u>	<u>465,923</u>	<u>183,440</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	1,027,030	-
Restricted	1,946,690	471,106	12,899,453	5,291,048
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>1,946,690</u>	<u>471,106</u>	<u>13,926,483</u>	<u>5,291,048</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 3,106,492</u>	 <u>\$ 517,518</u>	 <u>\$ 17,099,047</u>	 <u>\$ 6,689,738</u>

Animal Control Fund	Law Library Fund	Probation Services Fees Fund	Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund	Environment Related Public Works Project Fund
\$ 1,610,141	\$ 651,923	\$ 5,085,823	\$ 646,903	\$ 948,235	\$ 1,153,637	\$ 181,955
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,311	1,439	11,235	1,437	2,204	2,263	404
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	48,028	-	-
-	-	-	20,180	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,613,452</u>	<u>\$ 653,362</u>	<u>\$ 5,097,058</u>	<u>\$ 668,520</u>	<u>\$ 998,467</u>	<u>\$ 1,155,900</u>	<u>\$ 182,359</u>

\$ 47,624	\$ 38,576	\$ 51,560	\$ 9,579	\$ 2,443	\$ 175,318	\$ -
37,301	5,840	-	1,177	9,035	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,949	20	-	-	-	-	-
-	-	13,750	-	-	-	-
<u>11,736</u>	<u>1,995</u>	<u>-</u>	<u>229</u>	<u>3,956</u>	<u>-</u>	<u>-</u>
<u>98,610</u>	<u>46,431</u>	<u>65,310</u>	<u>10,985</u>	<u>15,434</u>	<u>175,318</u>	<u>-</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

-	-	-	-	-	-	-
1,514,842	606,931	5,031,748	657,535	983,033	980,582	182,359
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,514,842</u>	<u>606,931</u>	<u>5,031,748</u>	<u>657,535</u>	<u>983,033</u>	<u>980,582</u>	<u>182,359</u>

<u>\$ 1,613,452</u>	<u>\$ 653,362</u>	<u>\$ 5,097,058</u>	<u>\$ 668,520</u>	<u>\$ 998,467</u>	<u>\$ 1,155,900</u>	<u>\$ 182,359</u>
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(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2017

	Wetland Mitigation Banks Suspense Fund	West Branch DuPage Mitigation Bank Fund	Danada Bank Fund	Dunham Bank Fund
<b>Assets</b>				
Cash and investments	\$ 5,273,134	\$ 1,031,018	\$ 1,045,012	\$ 257,936
Receivables				
Taxes	-	-	-	-
State shared revenue	-	-	-	-
Interest	11,676	2,268	2,320	573
Loans	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 5,284,810</u>	<u>\$ 1,033,286</u>	<u>\$ 1,047,332</u>	<u>\$ 258,509</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 48,540	\$ 268,961	\$ -
Accrued payroll	-	-	-	-
Retainage payable	-	-	66,335	-
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>-</u>	<u>48,540</u>	<u>335,296</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	-	-	-	-
Unavailable accounts receivable	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	-	-
Restricted	5,284,810	984,746	712,036	258,509
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>5,284,810</u>	<u>984,746</u>	<u>712,036</u>	<u>258,509</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 5,284,810</u>	<u>\$ 1,033,286</u>	<u>\$ 1,047,332</u>	<u>\$ 258,509</u>

Oak Meadows Bank Fund	Township Project Reimbursement Fund	Wetland Mitigation Fund	Century Hill Lighting Fund	Child Support Maintenance Fund	Federal Drug S.A. 1417 Fund	State Fund S.A. 1418 Fund
\$ 244,275	\$ 128,490	\$ -	\$ 41,820	\$ 40,161	\$ 419,020	\$ 70,748
-	-	-	18,000	-	-	-
-	-	-	-	-	-	-
542	-	-	100	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 244,817</u>	<u>\$ 128,490</u>	<u>\$ -</u>	<u>\$ 59,920</u>	<u>\$ 40,161</u>	<u>\$ 419,020</u>	<u>\$ 70,748</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	10,358	-	5,780	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>10,358</u>	<u>-</u>	<u>5,780</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	18,000	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
244,817	128,490	-	41,920	34,381	419,020	70,748
-	-	-	-	-	-	-
-	-	(10,358)	-	-	-	-
<u>244,817</u>	<u>128,490</u>	<u>(10,358)</u>	<u>41,920</u>	<u>34,381</u>	<u>419,020</u>	<u>70,748</u>
\$ 244,817	\$ 128,490	\$ -	\$ 59,920	\$ 40,161	\$ 419,020	\$ 70,748

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2017

	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Electronic Citation Operations Fund	Fee In Lieu of Water Quality Fund
<b>Assets</b>				
Cash and investments	\$ 207,399	\$ 47,391	\$ 95,006	\$ 337,980
Receivables				
Taxes	-	-	-	-
State shared revenue	-	-	-	-
Interest	-	105	190	748
Loans	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	3,335
Total Assets	<u>\$ 207,399</u>	<u>\$ 47,496</u>	<u>\$ 95,196</u>	<u>\$ 342,063</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 60	\$ 40,064	\$ -
Accrued payroll	-	-	-	-
Retainage payable	-	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>-</u>	<u>60</u>	<u>40,064</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	-	-	-	-
Unavailable accounts receivable	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	-	-
Restricted	207,399	47,436	55,132	-
Committed	-	-	-	342,063
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>207,399</u>	<u>47,436</u>	<u>55,132</u>	<u>342,063</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 207,399</u>	<u>\$ 47,496</u>	<u>\$ 95,196</u>	<u>\$ 342,063</u>

Department of Energy Fund	Department of Health and Human Services Fund	Department of Homeland Security Fund	Department of Housing and Urban Development Fund	Department of Justice Fund	Department of Labor Fund	Department of Transportation Fund
\$ -	\$ -	\$ -	\$ -	\$ 101,630	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	351,000	-	-	-
-	-	-	9,819,326	-	-	-
-	-	-	-	-	-	-
61,919	814,424	2,500,077	12,122,838	198,230	1,022,597	310,119
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>61,919</u>	<u>814,424</u>	<u>2,500,077</u>	<u>22,293,164</u>	<u>299,860</u>	<u>1,022,597</u>	<u>310,119</u>

\$ 29,810	\$ 229,738	\$ 338,160	\$ 1,256,520	\$ 43,788	\$ 531,735	\$ 56,254
-	53,278	-	31,573	15,430	56,878	-
-	-	49,383	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,715	-	14,853	-
-	19,040	-	187,411	-	271,951	-
27,380	124,900	2,129,033	329,676	-	77,047	253,866
-	17,949	-	11,356	5,543	21,780	-
<u>57,190</u>	<u>444,905</u>	<u>2,516,576</u>	<u>1,819,251</u>	<u>64,761</u>	<u>974,244</u>	<u>310,120</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
61,919	370,002	2,500,077	10,409,183	189,542	312,903	310,119
<u>61,919</u>	<u>370,002</u>	<u>2,500,077</u>	<u>10,409,183</u>	<u>189,542</u>	<u>312,903</u>	<u>310,119</u>

-	-	-	-	-	-	-
-	-	-	10,064,730	45,557	-	-
-	-	-	-	-	-	-
(57,190)	(483)	(2,516,576)	-	-	(264,550)	(310,120)
<u>(57,190)</u>	<u>(483)</u>	<u>(2,516,576)</u>	<u>10,064,730</u>	<u>45,557</u>	<u>(264,550)</u>	<u>(310,120)</u>

<u>\$ 61,919</u>	<u>\$ 814,424</u>	<u>\$ 2,500,077</u>	<u>\$ 22,293,164</u>	<u>\$ 299,860</u>	<u>\$ 1,022,597</u>	<u>\$ 310,119</u>
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# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2017

	Environmental Protection Agency Fund	Department of Agriculture Fund	Illinois Department of Commerce and Economic Opportunity Fund	Illinois Attorney General Fund
<b>Assets</b>				
Cash and investments	\$ -	\$ 15,000	\$ -	\$ 3,810
Receivables				
Taxes	-	-	-	-
State shared revenue	-	-	-	-
Interest	-	-	-	-
Loans	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	-	-	1,057,967	-
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 1,057,967</u>	<u>\$ 3,810</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 142,677	\$ -
Accrued payroll	-	-	-	1,094
Retainage payable	-	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	-	-	2,503
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	6,888	-
Due to other funds	-	-	812,722	-
Other liabilities	-	-	-	213
Total Liabilities	<u>-</u>	<u>-</u>	<u>962,287</u>	<u>3,810</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	-	-	-	-
Unavailable accounts receivable	-	-	-	-
Unavailable intergovernmental revenue	-	-	280,207	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>280,207</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	-	-
Restricted	-	15,000	-	-
Committed	-	-	-	-
Unassigned	-	-	(184,527)	-
Total Fund Balances (Deficits)	<u>-</u>	<u>15,000</u>	<u>(184,527)</u>	<u>-</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ -</u>	 <u>\$ 15,000</u>	 <u>\$ 1,057,967</u>	 <u>\$ 3,810</u>

Illinois Department of Aging Fund	Illinois Public Health Fund	Illinois Department of Revenue Fund	Illinois Violence Prevention Authority Fund	Illinois State Agencies Fund	Illinois Department of Human Services Fund	Family Self Sufficiency Fund
\$ -	\$ 6,697	\$ -	\$ -	\$ 11,196	\$ 88,648	\$ 37,811
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	143	84
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,584,382	-	-	-	117,880	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,584,382</u>	<u>\$ 6,697</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,076</u>	<u>\$ 88,791</u>	<u>\$ 37,895</u>

\$ 23,746	\$ -	\$ -	\$ -	\$ 5,073	\$ 22,251	\$ -
108,839	-	-	-	7,554	2,073	73
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6,668	-	-	-	63,723	-
9,331	-	-	-	-	-	-
-	-	-	-	-	-	-
1,195,968	-	-	240	-	-	-
44,931	-	-	-	2,539	779	37
<u>1,382,815</u>	<u>6,668</u>	<u>-</u>	<u>240</u>	<u>15,166</u>	<u>88,826</u>	<u>110</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,447,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,847</u>	<u>-</u>	<u>-</u>
<u>1,447,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,847</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-	-
-	29	-	-	47,063	-	37,785
-	-	-	-	-	-	-
<u>(246,230)</u>	<u>-</u>	<u>-</u>	<u>(240)</u>	<u>-</u>	<u>(35)</u>	<u>-</u>
<u>(246,230)</u>	<u>29</u>	<u>-</u>	<u>(240)</u>	<u>47,063</u>	<u>(35)</u>	<u>37,785</u>

<u>\$ 2,584,382</u>	<u>\$ 6,697</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,076</u>	<u>\$ 88,791</u>	<u>\$ 37,895</u>
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(Continued)



## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2017

	Care Center Foundation Grants Fund	Illinois Community Action Fund	Total Nonmajor Special Revenue Funds
<b>Assets</b>			
Cash and investments	\$ 5,844	\$ -	\$ 76,042,236
Receivables			
Taxes	-	-	27,059,613
State shared revenue	-	-	13,262
Interest	-	-	495,703
Loans	-	-	9,819,326
Accounts, net of allowance for doubtful accounts	-	-	653,146
Due from federal, state and other governmental units	1,317	4,792	21,154,234
Due from other funds	-	-	223,901
Due from fiduciary funds	-	-	20,180
Inventory	-	-	1,027,030
Restricted cash	-	-	2,189,370
Other assets	-	-	78,127
Total Assets	<u>\$ 7,161</u>	<u>\$ 4,792</u>	<u>\$ 138,776,128</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>			
<b>Liabilities</b>			
Accounts payable	\$ 2,660	\$ -	\$ 7,461,123
Accrued payroll	9	-	929,283
Retainage payable	-	-	189,837
Claims payable	-	-	350,000
Unearned revenue	4,434	-	77,328
Compensated absences	-	-	131,525
Due to federal, state and other governmental units	-	-	659,658
Due to other funds	-	4,792	5,105,970
Other liabilities	1	-	2,915,441
Total Liabilities	<u>7,104</u>	<u>4,792</u>	<u>17,820,165</u>
<b>Deferred Inflows of Resources</b>			
Property taxes levied for a future period	-	-	26,798,995
Unavailable accounts receivable	-	-	591,041
Unavailable intergovernmental revenue	-	-	16,233,936
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>43,623,972</u>
<b>Fund Balances (Deficits)</b>			
Nonspendable	-	-	1,027,030
Restricted	57	-	69,458,399
Committed	-	-	10,471,057
Unassigned	-	-	(3,624,495)
Total Fund Balances (Deficits)	<u>57</u>	<u>-</u>	<u>77,331,991</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 7,161</u>	 <u>\$ 4,792</u>	 <u>\$ 138,776,128</u>

(Concluded)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2017

	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund
<b>Revenues</b>				
Taxes				
Property	\$ 2,820,615	\$ 1,988,710	\$ 5,206,483	\$ 3,507,144
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental	73,727	-	436,882	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	11,445	8,479	11,781	9,210
Miscellaneous	-	-	74,474	13,034
Total Revenues	<u>2,905,787</u>	<u>1,997,189</u>	<u>5,729,620</u>	<u>3,529,388</u>
<b>Expenditures</b>				
Current				
General government	-	-	2,685,121	1,418,636
Public safety	-	-	10,483,750	3,327,126
Public health	2,691,132	1,759,617	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	-	159,169
Judicial	-	-	4,049,658	2,357,206
Conservation and recreation	-	-	-	-
Educational services	-	-	310,762	38,783
Capital outlay	-	-	-	-
Total Expenditures	<u>2,691,132</u>	<u>1,759,617</u>	<u>17,529,291</u>	<u>7,300,920</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>214,655</u>	<u>237,572</u>	<u>(11,799,671)</u>	<u>(3,771,532)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	11,594,105	3,849,775
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>11,594,105</u>	<u>3,849,775</u>
Net Change in Fund Balances	214,655	237,572	(205,566)	78,243
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>4,276,445</u>	<u>3,119,447</u>	<u>1,083,291</u>	<u>1,742,729</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 4,491,100</u>	<u>\$ 3,357,019</u>	<u>\$ 877,725</u>	<u>\$ 1,820,972</u>

Liability Insurance Fund	Stormwater Drainage Fund	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fee Fund
\$ 3,000,974	\$ 9,400,636	\$ -	\$ -	\$ -	\$ -	\$ -
-	313,493	-	-	-	-	-
-	3,115	2,493,308	37,657	89,201	35,262	83,646
-	147,581	-	-	-	-	-
-	8,662	-	-	-	-	-
6,100	33,099	1,712	-	1,842	417	1,999
9,458	151,119	-	-	-	-	-
<u>3,016,532</u>	<u>10,057,705</u>	<u>2,495,020</u>	<u>37,657</u>	<u>91,043</u>	<u>35,679</u>	<u>85,645</u>
4,793,944	-	-	-	87,623	-	-
-	-	-	13,095	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,960,771	-	-	-	96,974
-	5,012,397	-	-	-	-	-
-	-	-	-	-	-	-
-	368,273	-	-	-	-	-
<u>4,793,944</u>	<u>5,380,670</u>	<u>1,960,771</u>	<u>13,095</u>	<u>87,623</u>	<u>-</u>	<u>96,974</u>
<u>(1,777,412)</u>	<u>4,677,035</u>	<u>534,249</u>	<u>24,562</u>	<u>3,420</u>	<u>35,679</u>	<u>(11,329)</u>
1,900,000	2,850,000	-	-	-	-	-
-	(7,221,704)	-	-	-	-	-
-	911	-	-	-	-	-
<u>1,900,000</u>	<u>(4,370,793)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
122,588	306,242	534,249	24,562	3,420	35,679	(11,329)
<u>1,978,553</u>	<u>9,461,555</u>	<u>141,154</u>	<u>(26,711)</u>	<u>364,839</u>	<u>61,444</u>	<u>375,065</u>
<u>\$ 2,101,141</u>	<u>\$ 9,767,797</u>	<u>\$ 675,403</u>	<u>\$ (2,149)</u>	<u>\$ 368,259</u>	<u>\$ 97,123</u>	<u>\$ 363,736</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds  
For the Year Ended November 30, 2017

	Detention Variance Fee Fund	GIS Recorder Fund	GIS Data Processing Fund	Sheriff's Basic Correctional Officer Training Fund
<b>Revenues</b>				
Taxes				
Property	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	132,587	1,754,362	-
Intergovernmental	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	2,485	3,210	4,332	704
Miscellaneous	-	-	-	149,864
Total Revenues	<u>2,485</u>	<u>135,797</u>	<u>1,758,694</u>	<u>150,568</u>
<b>Expenditures</b>				
Current				
General government	-	89,427	1,792,686	-
Public safety	-	-	-	216,305
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	-	-
Judicial	-	-	-	-
Conservation and recreation	-	-	-	-
Educational services	-	-	-	-
Capital outlay	69,123	36,785	-	-
Total Expenditures	<u>69,123</u>	<u>126,212</u>	<u>1,792,686</u>	<u>216,305</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(66,638)</u>	<u>9,585</u>	<u>(33,992)</u>	<u>(65,737)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	(121,000)	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>(121,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(187,638)	9,585	(33,992)	(65,737)
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>548,835</u>	<u>656,319</u>	<u>1,052,017</u>	<u>100,116</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 361,197</u>	<u>\$ 665,904</u>	<u>\$ 1,018,025</u>	<u>\$ 34,379</u>

Building, Zoning, and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund	OEM Community Education and Voluntary Outreach Fund	Care Center Foundation Funded Projects Fund	Coroner's Fee Fund	Circuit Clerk Operations and Administration Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3,212,845	-	-	-	-	-	-
402,912	223,671	-	18,751	-	192,306	274,191
37,999	-	-	-	-	-	-
123,405	-	20,022	-	-	-	-
12,540	2,634	-	40	209	322	90
8,905	-	876	-	-	-	-
<u>3,798,606</u>	<u>226,305</u>	<u>20,898</u>	<u>18,791</u>	<u>209</u>	<u>192,628</u>	<u>274,281</u>
-	-	-	-	-	-	-
-	-	-	17,036	-	212,877	-
-	-	-	-	3,632	-	-
-	-	-	-	-	-	-
2,551,332	-	-	-	-	-	-
-	235,764	-	-	-	-	121,585
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,551,332</u>	<u>235,764</u>	<u>-</u>	<u>17,036</u>	<u>3,632</u>	<u>212,877</u>	<u>121,585</u>
<u>1,247,274</u>	<u>(9,459)</u>	<u>20,898</u>	<u>1,755</u>	<u>(3,423)</u>	<u>(20,249)</u>	<u>152,696</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,247,274	(9,459)	20,898	1,755	(3,423)	(20,249)	152,696
<u>2,172,581</u>	<u>528,548</u>	<u>(52,935)</u>	<u>5,435</u>	<u>22,635</u>	<u>21,674</u>	<u>203,154</u>
<u>\$ 3,419,855</u>	<u>\$ 519,089</u>	<u>\$ (32,037)</u>	<u>\$ 7,190</u>	<u>\$ 19,212</u>	<u>\$ 1,425</u>	<u>\$ 355,850</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2017

	Youth Home Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund	Highway Motor Fuel Tax Fund
<b>Revenues</b>				
Taxes				
Property	\$ 903,905	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	510,468	-
Charges for services	1,430	232,947	940,724	-
Intergovernmental	147,377	62,277	808,905	1,236,851
Fines and forfeitures	-	-	-	-
Investment income (loss)	8,394	2,086	33,845	50,724
Miscellaneous	-	50	256,567	(104,778)
Total Revenues	<u>1,061,106</u>	<u>297,360</u>	<u>2,550,509</u>	<u>1,182,797</u>
<b>Expenditures</b>				
Current				
General government	-	-	541,072	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	15,852,935	6,544,747
Public services	-	-	-	-
Judicial	897,292	243,950	-	-
Conservation and recreation	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	-	4,391,935	5,721,412
Total Expenditures	<u>897,292</u>	<u>243,950</u>	<u>20,785,942</u>	<u>12,266,159</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>163,814</u>	<u>53,410</u>	<u>(18,235,433)</u>	<u>(11,083,362)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	22,729,775	6,608,507
Transfers out	-	-	(255,061)	-
Sale of capital assets	-	-	46,238	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>22,520,952</u>	<u>6,608,507</u>
Net Change in Fund Balances	163,814	53,410	4,285,519	(4,474,855)
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>1,782,876</u>	<u>417,696</u>	<u>9,640,964</u>	<u>9,765,903</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 1,946,690</u>	<u>\$ 471,106</u>	<u>\$ 13,926,483</u>	<u>\$ 5,291,048</u>

Animal Control Fund	Law Library Fund	Probation Services Fees Fund	Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund	Environment Related Public Works Project Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
2,197,503	344,839	992,415	20,180	611,696	2,283,159	-
-	-	-	-	-	-	-
7,513	-	-	-	-	-	-
5,279	3,680	23,613	3,099	4,362	2,405	889
15,414	-	10,380	52,960	-	-	-
<u>2,225,709</u>	<u>348,519</u>	<u>1,026,408</u>	<u>76,239</u>	<u>616,058</u>	<u>2,285,564</u>	<u>889</u>
1,821,724	-	-	64,867	529,113	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	486,109	682,816	-	-	1,712,753	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,872	11,892	-	-	-	-	-
<u>1,832,596</u>	<u>498,001</u>	<u>682,816</u>	<u>64,867</u>	<u>529,113</u>	<u>1,712,753</u>	<u>-</u>
<u>393,113</u>	<u>(149,482)</u>	<u>343,592</u>	<u>11,372</u>	<u>86,945</u>	<u>572,811</u>	<u>889</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
393,113	(149,482)	343,592	11,372	86,945	572,811	889
<u>1,121,729</u>	<u>756,413</u>	<u>4,688,156</u>	<u>646,163</u>	<u>896,088</u>	<u>407,771</u>	<u>181,470</u>
<u>\$ 1,514,842</u>	<u>\$ 606,931</u>	<u>\$ 5,031,748</u>	<u>\$ 657,535</u>	<u>\$ 983,033</u>	<u>\$ 980,582</u>	<u>\$ 182,359</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2017

	<b>Wetland Mitigation Banks Suspense Fund</b>	<b>West Branch DuPage Mitigation Bank Fund</b>	<b>Danada Bank Fund</b>	<b>Dunham Bank Fund</b>
<b>Revenues</b>				
Taxes				
Property	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	979,431	-	-	-
Intergovernmental	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	26,715	3,099	3,817	677
Miscellaneous	-	98,238	-	-
Total Revenues	<u>1,006,146</u>	<u>101,337</u>	<u>3,817</u>	<u>677</u>
<b>Expenditures</b>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	-	-
Judicial	-	-	-	-
Conservation and recreation	11,322	-	-	-
Educational services	-	-	-	-
Capital outlay	-	277,040	663,348	-
Total Expenditures	<u>11,322</u>	<u>277,040</u>	<u>663,348</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>994,824</u>	<u>(175,703)</u>	<u>(659,531)</u>	<u>677</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	4,289,986	1,160,449	1,371,567	257,832
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>4,289,986</u>	<u>1,160,449</u>	<u>1,371,567</u>	<u>257,832</u>
Net Change in Fund Balances	5,284,810	984,746	712,036	258,509
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 5,284,810</u>	<u>\$ 984,746</u>	<u>\$ 712,036</u>	<u>\$ 258,509</u>



Oak Meadows Bank Fund	Township Project Reimbursement Fund	Wetland Mitigation Fund	Century Hill Lighting Fund	Child Support Maintenance Fund	Federal Drug S.A. 1417 Fund	State Fund S.A. 1418 Fund
\$ -	\$ -	\$ -	\$ 18,002	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	272,336	26,670	66,059
-	461,489	-	-	-	-	-
-	-	-	-	-	-	-
641	-	-	145	342	-	-
-	-	-	-	-	-	-
<u>641</u>	<u>461,489</u>	<u>-</u>	<u>18,147</u>	<u>272,678</u>	<u>26,670</u>	<u>66,059</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	720,846	-	4,570	-	-	-
-	-	-	-	-	-	-
-	-	-	-	348,961	13,693	93,214
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>720,846</u>	<u>-</u>	<u>4,570</u>	<u>348,961</u>	<u>13,693</u>	<u>93,214</u>
<u>641</u>	<u>(259,357)</u>	<u>-</u>	<u>13,577</u>	<u>(76,283)</u>	<u>12,977</u>	<u>(27,155)</u>
244,176	-	22,537	-	-	-	-
-	-	(7,346,547)	-	-	-	-
-	-	-	-	-	-	-
<u>244,176</u>	<u>-</u>	<u>(7,324,010)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
244,817	(259,357)	(7,324,010)	13,577	(76,283)	12,977	(27,155)
-	387,847	7,313,652	28,343	110,664	406,043	97,903
<u>\$ 244,817</u>	<u>\$ 128,490</u>	<u>\$ (10,358)</u>	<u>\$ 41,920</u>	<u>\$ 34,381</u>	<u>\$ 419,020</u>	<u>\$ 70,748</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2017

	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Electronic Citation Operations Fund	Fee In Lieu of Water Quality Fund
<b>Revenues</b>				
Taxes				
Property	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	14,699	171,545	109,772
Intergovernmental	-	-	-	-
Fines and forfeitures	42,765	-	-	-
Investment income (loss)	-	194	607	1,766
Miscellaneous	-	-	-	-
Total Revenues	<u>42,765</u>	<u>14,893</u>	<u>172,152</u>	<u>111,538</u>
<b>Expenditures</b>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	-	-
Judicial	10,949	5,399	230,762	-
Conservation and recreation	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	-	-	94,000
Total Expenditures	<u>10,949</u>	<u>5,399</u>	<u>230,762</u>	<u>94,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>31,816</u>	<u>9,494</u>	<u>(58,610)</u>	<u>17,538</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	(79,000)
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(79,000)</u>
Net Change in Fund Balances	31,816	9,494	(58,610)	(61,462)
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>175,583</u>	<u>37,942</u>	<u>113,742</u>	<u>403,525</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 207,399</u>	<u>\$ 47,436</u>	<u>\$ 55,132</u>	<u>\$ 342,063</u>

Department of Energy Fund	Department of Health and Human Services Fund	Department of Homeland Security Fund	Department of Housing and Urban Development Fund	Department of Justice Fund	Department of Labor Fund	Department of Transportation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
269,481	5,625,429	1,097,491	9,003,000	529,994	6,528,642	41,215
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	44,726	-	815,956	167,313	134,426	-
<u>269,481</u>	<u>5,670,155</u>	<u>1,097,491</u>	<u>9,818,956</u>	<u>697,307</u>	<u>6,663,068</u>	<u>41,215</u>
-	-	-	-	-	-	-
-	-	-	-	157,136	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
330,560	4,823,668	-	7,190,096	-	6,619,861	310,119
-	814,783	-	-	581,793	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,619,673	2,059,888	56,350	-	-
<u>330,560</u>	<u>5,638,451</u>	<u>2,619,673</u>	<u>9,249,984</u>	<u>795,279</u>	<u>6,619,861</u>	<u>310,119</u>
<u>(61,079)</u>	<u>31,704</u>	<u>(1,522,182)</u>	<u>568,972</u>	<u>(97,972)</u>	<u>43,207</u>	<u>(268,904)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(61,079)	31,704	(1,522,182)	568,972	(97,972)	43,207	(268,904)
<u>3,889</u>	<u>(32,187)</u>	<u>(994,394)</u>	<u>9,495,758</u>	<u>143,529</u>	<u>(307,757)</u>	<u>(41,216)</u>
<u>\$ (57,190)</u>	<u>\$ (483)</u>	<u>\$ (2,516,576)</u>	<u>\$ 10,064,730</u>	<u>\$ 45,557</u>	<u>\$ (264,550)</u>	<u>\$ (310,120)</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds  
For the Year Ended November 30, 2017

	Environmental Protection Agency Fund	Department of Agriculture Fund	Illinois Department of Commerce and Economic Opportunity Fund	Illinois Attorney General Fund
<b>Revenues</b>				
Taxes				
Property	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental	49,531	-	2,085,892	31,595
Fines and forfeitures	-	-	-	-
Investment income (loss)	-	-	-	-
Miscellaneous	-	15,000	5,890	-
Total Revenues	<u>49,531</u>	<u>15,000</u>	<u>2,091,782</u>	<u>31,595</u>
<b>Expenditures</b>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	2,152,165	-
Judicial	-	-	-	31,595
Conservation and recreation	77,990	-	-	-
Educational services	-	-	-	-
Capital outlay	<u>42,717</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>120,707</u>	<u>-</u>	<u>2,152,165</u>	<u>31,595</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(71,176)</u>	<u>15,000</u>	<u>(60,383)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(71,176)	15,000	(60,383)	-
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>71,176</u>	<u>-</u>	<u>(124,144)</u>	<u>-</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ (184,527)</u>	<u>\$ -</u>

Illinois Department of Aging Fund	Illinois Public Health Fund	Illinois Department of Revenue Fund	Illinois Violence Prevention Authority Fund	Illinois State Agencies Fund	Illinois Department of Human Services Fund	Family Self Sufficiency Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,725,032	2,523	2,321	-	226,103	180,558	-
-	-	-	-	-	-	-
-	-	-	-	-	154	187
275,878	-	-	-	125,000	-	-
<u>4,000,910</u>	<u>2,523</u>	<u>2,321</u>	<u>-</u>	<u>351,103</u>	<u>180,712</u>	<u>187</u>
-	-	-	-	-	-	-
-	-	2,221	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,268,164	-	-	-	-	180,748	1,322
-	-	-	-	293,699	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,523	-	-	-	-	-
<u>4,268,164</u>	<u>2,523</u>	<u>2,221</u>	<u>-</u>	<u>293,699</u>	<u>180,748</u>	<u>1,322</u>
<u>(267,254)</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>57,404</u>	<u>(36)</u>	<u>(1,135)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(267,254)	-	100	-	57,404	(36)	(1,135)
<u>21,024</u>	<u>29</u>	<u>(100)</u>	<u>(240)</u>	<u>(10,341)</u>	<u>1</u>	<u>38,920</u>
<u>\$ (246,230)</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ (240)</u>	<u>\$ 47,063</u>	<u>\$ (35)</u>	<u>\$ 37,785</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2017

	Care Center Foundation Grants Fund	Illinois Community Action Fund	Total Nonmajor Special Revenue Funds
<b>Revenues</b>			
Taxes			
Property	\$ -	\$ -	\$ 26,846,469
Fees, licenses and permits	-	-	4,036,806
Charges for services	-	-	15,006,374
Intergovernmental	-	-	32,811,895
Fines and forfeitures	-	-	202,367
Investment income (loss)	230	-	289,600
Miscellaneous	68,576	17,455	2,406,781
Total Revenues	<u>68,806</u>	<u>17,455</u>	<u>81,600,292</u>
<b>Expenditures</b>			
Current			
General government	-	-	13,824,213
Public safety	-	-	14,429,546
Public health	-	-	4,454,381
Highway, streets and bridges	-	-	23,123,098
Public services	68,642	17,455	28,673,301
Judicial	-	-	15,269,726
Conservation and recreation	-	-	5,101,709
Educational services	-	-	349,545
Capital outlay	-	-	16,425,831
Total Expenditures	<u>68,642</u>	<u>17,455</u>	<u>121,651,350</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>164</u>	<u>-</u>	<u>(40,051,058)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	56,878,709
Transfers out	-	-	(15,023,312)
Sale of capital assets	-	-	47,149
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>41,902,546</u>
Net Change in Fund Balances	164	-	1,851,488
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>(107)</u>	<u>-</u>	<u>75,480,503</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 57</u>	<u>\$ -</u>	<u>\$ 77,331,991</u>

(Concluded)

# DUPAGE COUNTY, ILLINOIS

Health Department IMRF Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With	
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Taxes	\$ 2,778,240	\$ 2,778,240	\$ 2,820,615	\$ 42,375	\$ 2,912,856
Intergovernmental	75,000	75,000	73,727	(1,273)	69,035
Investment income	2,000	2,000	11,445	9,445	5,118
Total Revenues	<u>2,855,240</u>	<u>2,855,240</u>	<u>2,905,787</u>	<u>50,547</u>	<u>2,987,009</u>
<b>Expenditures</b>					
<b>Public Health</b>					
Personnel services	<u>2,855,240</u>	<u>2,855,240</u>	<u>2,691,132</u>	<u>164,108</u>	<u>2,796,638</u>
Total Public Health	<u>2,855,240</u>	<u>2,855,240</u>	<u>2,691,132</u>	<u>164,108</u>	<u>2,796,638</u>
Total Expenditures	<u>2,855,240</u>	<u>2,855,240</u>	<u>2,691,132</u>	<u>164,108</u>	<u>2,796,638</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>214,655</u>	<u>214,655</u>	<u>190,371</u>
<b>Other Financing Sources (Uses)</b>					
Anticipated grants sources	125,000	125,000	-	(125,000)	-
Anticipated grants uses	<u>(125,000)</u>	<u>(125,000)</u>	<u>-</u>	<u>125,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>214,655</u>	<u>\$ 214,655</u>	<u>190,371</u>
<b>Fund Balance, Beginning of Year</b>			<u>4,276,445</u>		<u>4,086,074</u>
<b>Fund Balance, End of Year</b>			<u>\$ 4,491,100</u>		<u>\$ 4,276,445</u>

# DUPAGE COUNTY, ILLINOIS

Health Department FICA Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 1,964,311	\$ 1,964,311	\$ 1,988,710	\$ 24,399	\$ 1,490,340
Investment income	1,000	1,000	8,479	7,479	3,970
Total Revenues	1,965,311	1,965,311	1,997,189	31,878	1,494,310
<b>Expenditures</b>					
<b>Public Health</b>					
Personnel services	1,965,311	1,965,311	1,759,617	205,694	1,760,443
Total Public Health	1,965,311	1,965,311	1,759,617	205,694	1,760,443
Total Expenditures	1,965,311	1,965,311	1,759,617	205,694	1,760,443
Excess (Deficiency) of Revenues Over Expenditures	-	-	237,572	237,572	(266,133)
<b>Other Financing Sources (Uses)</b>					
Anticipated grants sources	\$ 125,000	\$ 125,000	\$ -	\$ (125,000)	\$ -
Anticipated grants uses	(125,000)	(125,000)	-	125,000	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	237,572	\$ 237,572	(266,133)
<b>Fund Balance, Beginning of Year</b>			3,119,447		3,385,580
<b>Fund Balance, End of Year</b>			\$ 3,357,019		\$ 3,119,447



# DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 5,107,500	\$ 5,107,500	\$ 5,206,483	\$ 98,983	\$ 5,149,234
Intergovernmental	400,000	400,000	436,882	36,882	413,697
Investment income	500	500	11,781	11,281	(1,673)
Miscellaneous	-	-	74,474	74,474	19,433
Total Revenues	5,508,000	5,508,000	5,729,620	221,620	5,580,691
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Benefits	2,737,788	2,737,788	2,685,121	52,667	2,872,851
Total Personnel Services	2,737,788	2,737,788	2,685,121	52,667	2,872,851
Total General Government	2,737,788	2,737,788	2,685,121	52,667	2,872,851
<b>Public Safety</b>					
Personnel Services					
Benefits	10,689,382	10,689,382	10,483,750	205,632	10,274,146
Total Personnel Services	10,689,382	10,689,382	10,483,750	205,632	10,274,146
Total Public Safety	10,689,382	10,689,382	10,483,750	205,632	10,274,146
<b>Public Services</b>					
Personnel Services					
Benefits	-	-	-	-	293,813
Total Personnel Services	-	-	-	-	293,813
Total Public Services	-	-	-	-	293,813
<b>Judicial</b>					
Personnel Services					
Benefits	4,129,090	4,129,090	4,049,658	79,432	4,267,040
Total Personnel Services	4,129,090	4,129,090	4,049,658	79,432	4,267,040
Total Judicial	4,129,090	4,129,090	4,049,658	79,432	4,267,040

# DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Public Works</b>					
Personnel Services					
Benefits	\$ -	\$ -	\$ -	\$ -	\$ 8,144
Total Personnel Services	-	-	-	-	8,144
Total Public Works	-	-	-	-	8,144
<b>Educational Services</b>					
Personnel Services					
Benefits	316,857	316,857	310,762	6,095	61,641
Total Personnel Services	316,857	316,857	310,762	6,095	61,641
Total Educational Services	316,857	316,857	310,762	6,095	61,641
Total Expenditures	17,873,117	17,873,117	17,529,291	343,826	17,777,635
Excess (Deficiency) of Revenues Over Expenditures	(12,365,117)	(12,365,117)	(11,799,671)	565,446	(12,196,944)
<b>Other Financing Sources</b>					
Transfers in	11,594,105	11,594,105	11,594,105	-	11,995,613
Total Other Financing Sources	11,594,105	11,594,105	11,594,105	-	11,995,613
Net Change in Fund Balance	\$ (771,012)	\$ (771,012)	(205,566)	\$ 565,446	(201,331)
<b>Fund Balance, Beginning of Year</b>			1,083,291		1,284,622
<b>Fund Balance, End of Year</b>			\$ 877,725		\$ 1,083,291

# DUPAGE COUNTY, ILLINOIS

Social Security Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 3,505,000	\$ 3,505,000	\$ 3,507,144	\$ 2,144	\$ 3,523,162
Investment income	600	600	9,210	8,610	1,880
Miscellaneous	500	500	13,034	12,534	11,642
Total Revenues	3,506,100	3,506,100	3,529,388	23,288	3,536,684
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Benefits	1,597,078	1,597,078	1,418,636	178,442	1,432,953
Total Personnel Services	1,597,078	1,597,078	1,418,636	178,442	1,432,953
Total General Government	1,597,078	1,597,078	1,418,636	178,442	1,432,953
<b>Public Safety</b>					
Personnel Services					
Benefits	3,745,627	3,745,627	3,327,126	418,501	3,199,697
Total Personnel Services	3,745,627	3,745,627	3,327,126	418,501	3,199,697
Total Public Safety	3,745,627	3,745,627	3,327,126	418,501	3,199,697
<b>Public Services</b>					
Personnel Services					
Benefits	179,190	179,190	159,169	20,021	171,375
Total Personnel Services	179,190	179,190	159,169	20,021	171,375
Total Public Services	179,190	179,190	159,169	20,021	171,375
<b>Judicial</b>					
Personnel Services					
Benefits	2,653,706	2,653,706	2,357,206	296,500	2,351,414
Total Personnel Services	2,653,706	2,653,706	2,357,206	296,500	2,351,414
Total Judicial	2,653,706	2,653,706	2,357,206	296,500	2,351,414

# DUPAGE COUNTY, ILLINOIS

Social Security Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Educational Services</b>					
Personnel Services					
Benefits	\$ 43,661	\$ 43,661	\$ 38,783	\$ 4,878	\$ 40,906
Total Personnel Services	43,661	43,661	38,783	4,878	40,906
Total Educational Services	43,661	43,661	38,783	4,878	40,906
Total Expenditures	8,219,262	8,219,262	7,300,920	918,342	7,196,345
Excess (Deficiency) of Revenues Over Expenditures	(4,713,162)	(4,713,162)	(3,771,532)	941,630	(3,659,661)
<b>Other Financing Sources</b>					
Transfers in	3,849,775	3,849,775	3,849,775	-	3,717,200
Total Other Financing Sources	3,849,775	3,849,775	3,849,775	-	3,717,200
Net Change in Fund Balance	\$ (863,387)	\$ (863,387)	78,243	\$ 941,630	57,539
<b>Fund Balance, Beginning of Year</b>			1,742,729		1,685,190
<b>Fund Balance, End of Year</b>			\$ 1,820,972		\$ 1,742,729

# DUPAGE COUNTY, ILLINOIS

Liability Insurance Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Taxes	\$ 3,005,000	\$ 3,005,000	\$ 3,000,974	\$ (4,026)	\$ 3,015,017
Investment income	1,500	1,500	6,100	4,600	1,659
Miscellaneous	625,500	625,500	9,458	(616,042)	1,081,770
Total Revenues	3,632,000	3,632,000	3,016,532	(615,468)	4,098,446
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	229,959	242,444	242,443	1	229,673
Benefits	50,423	61,395	60,974	421	56,293
Total Personnel Services	280,382	303,839	303,417	422	285,966
Commodities					
Equipment	352,041	183,584	147,259	36,325	62,045
Other commodities	17,500	17,500	7,755	9,745	7,635
Total Commodities	369,541	201,084	155,014	46,070	69,680
Contractual Services					
Professional services	163,750	253,750	160,715	93,035	192,279
Insurance	3,585,000	4,350,000	4,164,432	185,568	3,175,050
Travel expenditure	3,000	3,000	1,973	1,027	1,244
Training and education	12,400	12,400	8,393	4,007	13,670
Other contractual services	100,250	250	-	250	122
Total Contractual Services	3,864,400	4,619,400	4,335,513	283,887	3,382,365
Total General Government	4,514,323	5,124,323	4,793,944	330,379	3,738,011
Total Expenditures	4,514,323	5,124,323	4,793,944	330,379	3,738,011
Excess (Deficiency) of Revenues Over Expenditures	(882,323)	(1,492,323)	(1,777,412)	(285,089)	360,435
<b>Other Financing Sources</b>					
Transfers in	300,000	300,000	1,900,000	1,600,000	300,000
Total Other Financing Sources	300,000	300,000	1,900,000	1,600,000	300,000
Net Change in Fund Balance	\$ (582,323)	\$ (1,192,323)	122,588	\$ 1,314,911	660,435
<b>Fund Balance, Beginning of Year</b>			1,978,553		1,318,118
<b>Fund Balance, End of Year</b>			\$ 2,101,141		\$ 1,978,553

# DUPAGE COUNTY, ILLINOIS

## Stormwater Drainage Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2017 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 9,365,000	\$ 9,365,000	\$ 9,400,636	\$ 35,636	\$ 9,417,907
Fees, licenses and permits	351,000	351,000	313,493	(37,507)	286,737
Charges for services	5,800	5,800	3,115	(2,685)	2,171
Intergovernmental	-	-	147,581	147,581	45,828
Fines and forfeitures	-	-	8,662	8,662	4,000
Investment income	15,000	15,000	33,099	18,099	14,857
Miscellaneous	73,000	73,000	151,119	78,119	232,788
Total Revenues	9,809,800	9,809,800	10,057,705	247,905	10,004,288
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Personnel Services					
Salaries	2,493,508	2,498,908	2,355,526	143,382	2,296,354
Benefits	788,885	788,885	752,060	36,825	763,553
Total Personnel Services	3,282,393	3,287,793	3,107,586	180,207	3,059,907
Commodities					
Equipment	22,000	25,500	23,018	2,482	35,919
Other commodities	72,000	68,500	63,623	4,877	49,118
Total Commodities	94,000	94,000	86,641	7,359	85,037
Contractual Services					
Professional services	1,169,650	1,165,558	942,599	222,959	1,035,755
Insurance	-	9,532	9,531	1	-
Utilities	314,225	331,825	189,936	141,889	189,350
Repairs and maintenance	133,500	133,500	44,137	89,363	118,952
Rentals	14,500	14,500	10,009	4,491	12,274
Travel expenditure	3,500	3,500	3,020	480	659
Training and education	43,250	45,250	43,250	2,000	42,710
Other contractual services	1,239,887	1,209,447	575,688	633,759	366,446
Total Contractual Services	2,918,512	2,913,112	1,818,170	1,094,942	1,766,146
Total Conservation and Recreation	6,294,905	6,294,905	5,012,397	1,282,508	4,911,090
<b>Capital Outlay</b>					
Capital outlay	1,322,000	1,322,000	368,273	953,727	1,021,771
Total Capital Outlay	1,322,000	1,322,000	368,273	953,727	1,021,771
Total Expenditures	7,616,905	7,616,905	5,380,670	2,236,235	5,932,861
Excess (Deficiency) of Revenues Over Expenditures	2,192,895	2,192,895	4,677,035	2,484,140	4,071,427

# DUPAGE COUNTY, ILLINOIS

Stormwater Drainage Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Other Financing Sources (Uses)</b>					
Transfers in	\$ 2,850,000	\$ 2,850,000	\$ 2,850,000	\$ -	\$ 2,850,004
Transfers out	7,221,704	7,221,704	(7,221,704)	14,443,408	7,361,343
Sale of capital assets	-	-	911	911	-
Total Other Financing Sources (Uses)	<u>10,071,704</u>	<u>10,071,704</u>	<u>(4,370,793)</u>	<u>14,444,319</u>	<u>10,211,347</u>
Net Change in Fund Balance	<u>\$ 12,264,599</u>	<u>\$ 12,264,599</u>	306,242	<u>\$ (11,958,357)</u>	14,282,774
<b>Fund Balance, Beginning of Year</b>			<u>9,461,555</u>		<u>9,901,467</u>
<b>Fund Balance, End of Year</b>			<u>\$ 9,767,797</u>		<u>\$ 24,184,241</u>

# DUPAGE COUNTY, ILLINOIS

Court Document Storage Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 1,941,600	\$ 1,941,600	\$ 2,493,308	\$ 551,708	\$ 2,374,036
Investment income	-	-	1,712	1,712	2,797
Total Revenues	1,941,600	1,941,600	2,495,020	553,420	2,376,833
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	-	-	-	-	4,643
Other commodities	-	-	-	-	43,505
Total Commodities	-	-	-	-	48,148
Contractual Services					
Professional services	1,885,170	1,885,170	1,881,170	4,000	2,517,984
Repairs and maintenance	57,000	57,000	43,760	13,240	54,920
Other contractual services	39,000	39,000	35,841	3,159	30,521
Total Contractual Services	1,981,170	1,981,170	1,960,771	20,399	2,603,425
Total Judicial	1,981,170	1,981,170	1,960,771	20,399	2,651,573
Total Expenditures	1,981,170	1,981,170	1,960,771	20,399	2,651,573
Net Change in Fund Balance	\$ (39,570)	\$ (39,570)	534,249	\$ 573,819	(274,740)
Fund Balance, Beginning of Year			141,154		415,894
Fund Balance, End of Year			\$ 675,403		\$ 141,154



# DUPAGE COUNTY, ILLINOIS

## Crime Laboratory Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2017 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 80,317	\$ 80,317	\$ 37,657	\$ (42,660)	\$ 37,601
Investment income	132	132	-	(132)	84
Total Revenues	80,449	80,449	37,657	(42,792)	37,685
<b>Expenditures</b>					
<b>Public Safety</b>					
Commodities					
Equipment	2,760	2,760	1,182	1,578	311
Other commodities	25,000	25,000	10,423	14,577	32,872
Total Commodities	27,760	27,760	11,605	16,155	33,183
Contractual Services					
Professional services	4,000	4,000	675	3,325	1,800
Repairs and maintenance	45,000	45,000	165	44,835	40,829
Travel expenditure	1,500	1,500	-	1,500	19
Training and education	4,500	4,500	650	3,850	4,544
Total Contractual Services	55,000	55,000	1,490	53,510	47,192
Total Public Safety	82,760	82,760	13,095	69,665	80,375
<b>Capital Outlay</b>					
Capital outlay	5,000	5,000	-	5,000	6,412
Total Capital Outlay	5,000	5,000	-	5,000	6,412
Total Expenditures	87,760	87,760	13,095	74,665	86,787
Net Change in Fund Balance	\$ (7,311)	\$ (7,311)	\$ 24,562	\$ 31,873	\$ (49,102)
<b>Fund Balance (Deficit), Beginning of Year</b>			(26,711)		22,391
<b>Fund Balance (Deficit), End of Year</b>			\$ (2,149)		\$ (26,711)

# DUPAGE COUNTY, ILLINOIS

County Clerk Document Storage Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 80,000	\$ 80,000	\$ 89,201	\$ 9,201	\$ 88,483
Investment income	500	500	1,842	1,342	1,450
Total Revenues	80,500	80,500	91,043	10,543	89,933
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	20,000	20,000	6,890	13,110	8,131
Benefits	765	765	527	238	622
Total Personnel Services	20,765	20,765	7,417	13,348	8,753
Commodities					
Other commodities	15,000	15,000	11,403	3,597	19,565
Total Commodities	15,000	15,000	11,403	3,597	19,565
Contractual Services					
Professional services	40,000	58,000	52,707	5,293	22,463
Repairs and maintenance	5,000	5,000	2,627	2,373	2,607
Other contractual services	17,000	17,000	13,469	3,531	14,009
Total Contractual Services	62,000	80,000	68,803	11,197	39,079
Total General Government	97,765	115,765	87,623	28,142	67,397
Total Expenditures	97,765	115,765	87,623	28,142	67,397
Net Change in Fund Balance	\$ (17,265)	\$ (35,265)	3,420	\$ 38,685	22,536
<b>Fund Balance, Beginning of Year</b>			364,839		342,303
<b>Fund Balance, End of Year</b>			\$ 368,259		\$ 364,839

# DUPAGE COUNTY, ILLINOIS

Arrestee's Medical Cost Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 45,000	\$ 45,000	\$ 35,262	\$ (9,738)	\$ 41,946
Investment income	-	-	417	417	428
Total Revenues	45,000	45,000	35,679	(9,321)	42,374
<b>Expenditures</b>					
<b>Public Safety</b>					
Contractual Services					
Other contractual services	120,000	120,000	-	120,000	80,000
Total Contractual Services	120,000	120,000	-	120,000	80,000
Total Public Safety	120,000	120,000	-	120,000	80,000
Total Expenditures	120,000	120,000	-	120,000	80,000
Net Change in Fund Balance	\$ (75,000)	\$ (75,000)	35,679	\$ 110,679	(37,626)
<b>Fund Balance, Beginning of Year</b>			61,444		99,070
<b>Fund Balance, End of Year</b>			\$ 97,123		\$ 61,444

## DUPAGE COUNTY, ILLINOIS

Children's Waiting Room Fee Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 80,000	\$ 80,000	\$ 83,646	\$ 3,646	\$ 77,583
Investment income	-	-	1,999	1,999	1,813
Total Revenues	80,000	80,000	85,645	5,645	79,396
<b>Expenditures</b>					
<b>Judicial</b>					
Contractual Services					
Other contractual services	125,000	125,000	96,974	28,026	105,039
Total Contractual Services	125,000	125,000	96,974	28,026	105,039
Total Judicial	125,000	125,000	96,974	28,026	105,039
Total Expenditures	125,000	125,000	96,974	28,026	105,039
Net Change in Fund Balances	\$ (45,000)	\$ (45,000)	(11,329)	\$ 33,671	(25,643)
<b>Fund Balance, Beginning of Year</b>			375,065		400,708
<b>Fund Balance, End of Year</b>			\$ 363,736		\$ 375,065

# DUPAGE COUNTY, ILLINOIS

Detention Variance Fee Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	\$ 244,860
Investment income	700	700	2,485	1,785	2,086
Total Revenues	10,700	10,700	2,485	(8,215)	246,946
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Contractual Services					
Professional services	67,000	31	-	31	2,421
Total Contractual Services	67,000	31	-	31	2,421
Total Conservation and Recreation	67,000	31	-	31	2,421
<b>Capital Outlay</b>					
Capital outlay	211,400	157,369	69,123	88,246	-
Total Capital Outlay	211,400	157,369	69,123	88,246	-
Total Expenditures	278,400	157,400	69,123	88,277	2,421
Excess (Deficiency) of Revenues Over Expenditures	(267,700)	(146,700)	(66,638)	80,062	244,525
<b>Other Financing Uses</b>					
Transfers out	-	(121,000)	(121,000)	-	-
Total Other Financing Uses	-	(121,000)	(121,000)	-	-
Net Change in Fund Balance	\$ (267,700)	\$ (267,700)	(187,638)	\$ 80,062	244,525
<b>Fund Balance, Beginning of Year</b>			548,835		304,310
<b>Fund Balance, End of Year</b>			\$ 361,197		\$ 548,835

# DUPAGE COUNTY, ILLINOIS

## GIS Recorder Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2017 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 133,208	\$ 133,208	\$ 132,587	\$ (621)	\$ 139,136
Investment income	1,000	1,000	3,210	2,210	2,572
Miscellaneous	-	-	-	-	1,500
Total Revenues	134,208	134,208	135,797	1,589	143,208
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	54,124	54,124	28,638	25,486	32,176
Benefits	18,519	18,519	6,541	11,978	12,011
Total Personnel Services	72,643	72,643	35,179	37,464	44,187
Commodities					
Equipment	12,000	10,215	8,978	1,237	19,104
Total Commodities	12,000	10,215	8,978	1,237	19,104
Contractual Services					
Professional services	75,000	54,837	29,589	25,248	15,525
Repairs and maintenance	9,000	9,000	-	9,000	4,954
Rentals	12,000	6,293	-	6,293	6,868
Other contractual services	26,063	16,933	15,681	1,252	5,747
Total Contractual Services	122,063	87,063	45,270	41,793	33,094
Total General Government	206,706	169,921	89,427	80,494	96,385
<b>Capital Outlay</b>					
Capital outlay	-	36,785	36,785	-	-
Total Capital Outlay	-	36,785	36,785	-	-
Total Expenditures	206,706	206,706	126,212	80,494	96,385
Net Change in Fund Balance	\$ (72,498)	\$ (72,498)	9,585	\$ 82,083	46,823
<b>Fund Balance, Beginning of Year</b>			656,319		609,496
<b>Fund Balance, End of Year</b>			\$ 665,904		\$ 656,319

# DUPAGE COUNTY, ILLINOIS

GIS Data Processing Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 1,870,000	\$ 1,870,000	\$ 1,754,362	\$ (115,638)	\$ 1,863,604
Investment income	2,000	2,000	4,332	2,332	971
Total Revenues	1,872,000	1,872,000	1,758,694	(113,306)	1,864,575
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	1,029,335	1,047,808	1,022,890	24,918	965,799
Benefits	315,599	321,678	295,023	26,655	274,566
Total Personnel Services	1,344,934	1,369,486	1,317,913	51,573	1,240,365
Commodities					
Equipment	7,500	14,500	13,229	1,271	6,182
Other commodities	9,500	10,091	8,681	1,410	3,205
Total Commodities	17,000	24,591	21,910	2,681	9,387
Contractual Services					
Professional services	307,480	284,770	217,415	67,355	53,395
Insurance	4,905	4,905	-	4,905	-
Utilities	5,300	5,300	3,777	1,523	4,646
Repairs and maintenance	-	-	-	-	900
Rentals	3,000	3,000	2,396	604	2,613
Travel expenditure	7,000	9,680	6,206	3,474	-
Training and education	4,100	4,400	3,075	1,325	3,010
Other contractual services	278,554	268,141	219,994	48,147	159,763
Total Contractual Services	610,339	580,196	452,863	127,333	224,327
Total General Government	1,972,273	1,974,273	1,792,686	181,587	1,474,079
Total Expenditures	1,972,273	1,974,273	1,792,686	181,587	1,474,079
Net Change in Fund Balance	\$ (100,273)	\$ (102,273)	(33,992)	\$ 68,281	390,496
<b>Fund Balance, Beginning of Year</b>			1,052,017		661,521
<b>Fund Balance, End of Year</b>			\$ 1,018,025		\$ 1,052,017

## DUPAGE COUNTY, ILLINOIS

Sheriff's Basic Correctional Officer Training Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 704	\$ 704	\$ 223
Miscellaneous	175,178	175,178	149,864	(25,314)	254,243
Total Revenues	175,178	175,178	150,568	(24,610)	254,466
<b>Expenditures</b>					
<b>Public Safety</b>					
Personnel Services					
Salaries	8,500	15,341	15,340	1	15,709
Benefits	2,997	7,348	7,126	222	6,825
Total Personnel Services	11,497	22,689	22,466	223	22,534
Commodities					
Equipment	5,000	122	122	-	-
Other commodities	10,000	1,055	368	687	1,931
Total Commodities	15,000	1,177	490	687	1,931
Contractual Services					
Professional services	6,000	16,533	14,321	2,212	11,488
Travel expenditure	-	3,600	3,593	7	-
Training and education	58,000	84,178	63,024	21,154	49,936
Other contractual services	64,000	116,320	112,411	3,909	99,510
Total Contractual Services	128,000	220,631	193,349	27,282	160,934
Total Public Safety	154,497	244,497	216,305	28,192	185,399
Total Expenditures	154,497	244,497	216,305	28,192	185,399
Net Change in Fund Balance	\$ 20,681	\$ (69,319)	(65,737)	\$ 3,582	69,067
Fund Balance, Beginning of Year			100,116		31,049
Fund Balance, End of Year			\$ 34,379		\$ 100,116



# DUPAGE COUNTY, ILLINOIS

Building, Zoning, and Planning Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Fees, licenses and permits	\$ 3,215,000	\$ 3,215,000	\$ 3,212,845	\$ (2,155)	\$ 1,671,671
Charges for services	431,100	431,100	402,912	(28,188)	467,022
Intergovernmental	43,000	43,000	37,999	(5,001)	41,573
Fines and forfeitures	80,000	80,000	123,405	43,405	104,089
Investment income	2,600	2,600	12,540	9,940	4,941
Miscellaneous	10,000	10,000	8,905	(1,095)	10,118
<b>Total Revenues</b>	<b>3,781,700</b>	<b>3,781,700</b>	<b>3,798,606</b>	<b>16,906</b>	<b>2,299,414</b>
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	1,522,617	1,522,617	1,437,495	85,122	1,402,956
Benefits	664,466	664,466	602,913	61,553	595,828
Total Personnel Services	2,187,083	2,187,083	2,040,408	146,675	1,998,784
Commodities					
Equipment	13,900	13,900	5,206	8,694	5,353
Other commodities	33,000	33,000	23,792	9,208	24,675
Total Commodities	46,900	46,900	28,998	17,902	30,028
Contractual Services					
Professional services	177,460	267,460	206,246	61,214	107,468
Insurance	103,800	119,222	28,619	90,603	58,278
Utilities	13,900	13,900	9,307	4,593	10,186
Repairs and maintenance	11,000	11,000	9,311	1,689	9,839
Rentals	9,250	9,250	7,884	1,366	7,896
Travel expenditure	2,800	3,300	2,310	990	2,028
Training and education	6,800	6,800	4,810	1,990	4,930
Matching Funds	-	125,000	125,000	-	-
Other contractual services	485,850	254,928	88,439	166,489	72,504
Total Contractual Services	810,860	810,860	481,926	328,934	273,129
Total Public Services	3,044,843	3,044,843	2,551,332	493,511	2,301,941
<b>Capital Outlay</b>					
Capital outlay	-	-	-	-	44,932
Total Capital Outlay	-	-	-	-	44,932
<b>Total Expenditures</b>	<b>3,044,843</b>	<b>3,044,843</b>	<b>2,551,332</b>	<b>493,511</b>	<b>2,346,873</b>
Excess (Deficiency) of Revenues Over Expenditures	736,857	736,857	1,247,274	510,417	(47,459)

## DUPAGE COUNTY, ILLINOIS

Building, Zoning, and Planning Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Other Financing Sources</b>				
Sale of capital assets	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balance	\$ 736,857	\$ 736,857	1,247,274	\$ 510,417
<b>Fund Balance, Beginning of Year</b>			2,172,581	2,219,340
<b>Fund Balance, End of Year</b>			\$ 3,419,855	\$ 2,172,581

## DUPAGE COUNTY, ILLINOIS

Neutral Site Custody Exchange Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 200,150	\$ 200,150	\$ 223,671	\$ 23,521	\$ 207,113
Investment income	1,000	1,000	2,634	1,634	2,071
Total Revenues	201,150	201,150	226,305	25,155	209,184
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	132,026	150,518	150,203	315	76,597
Benefits	22,208	39,480	39,382	98	21,838
Total Personnel Services	154,234	189,998	189,585	413	98,435
Commodities					
Equipment	1,385	1,385	-	1,385	376
Other commodities	2,850	2,850	2,437	413	3,103
Total Commodities	4,235	4,235	2,437	1,798	3,479
Contractual Services					
Professional services	850	21	-	21	-
Rentals	41,000	41,000	40,663	337	663
Travel expenditure	375	375	190	185	187
Training and education	2,500	2,658	2,457	201	1,030
Other contractual services	10,845	687	432	255	40,545
Total Contractual Services	55,570	44,741	43,742	999	42,425
Total Judicial	214,039	238,974	235,764	3,210	144,339
Total Expenditures	214,039	238,974	235,764	3,210	144,339
Net Change in Fund Balance	\$ (12,889)	\$ (37,824)	(9,459)	\$ 28,365	64,845
Fund Balance, Beginning of Year			528,548		463,703
Fund Balance, End of Year			\$ 519,089		\$ 528,548

# DUPAGE COUNTY, ILLINOIS

Sheriff's Police Vehicle Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 38,961	\$ 38,961	\$ -	\$ (38,961)	\$ -
Fines and forfeitures	-	-	20,022	20,022	26,232
Investment income	116	116	-	(116)	-
Miscellaneous	-	-	876	876	-
Total Revenues	<u>39,077</u>	<u>39,077</u>	<u>20,898</u>	<u>(18,179)</u>	<u>26,232</u>
<b>Expenditures</b>					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 39,077</u>	<u>\$ 39,077</u>	20,898	<u>\$ (18,179)</u>	26,232
<b>Fund Balance (Deficit), Beginning of Year</b>			<u>(52,935)</u>		<u>(79,167)</u>
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (32,037)</u>		<u>\$ (52,935)</u>

## DUPAGE COUNTY, ILLINOIS

OEM Community Education and Voluntary Outreach Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 25,000	\$ 25,000	\$ 18,751	\$ (6,249)	\$ 20,495
Investment income	-	-	40	40	33
Total Revenues	25,000	25,000	18,791	(6,209)	20,528
<b>Expenditures</b>					
<b>Public Safety</b>					
Commodities					
Equipment	-	705	705	-	746
Other commodities	3,000	2,295	206	2,089	1,333
Total Commodities	3,000	3,000	911	2,089	2,079
Contractual Services					
Professional services	4,000	4,000	1,053	2,947	1,321
Other contractual services	19,000	19,000	15,072	3,928	16,687
Total Contractual Services	23,000	23,000	16,125	6,875	18,008
Total Public Safety	26,000	26,000	17,036	8,964	20,087
Total Expenditures	26,000	26,000	17,036	8,964	20,087
Net Change in Fund Balance	\$ (1,000)	\$ (1,000)	1,755	\$ 2,755	441
<b>Fund Balance, Beginning of Year</b>			5,435		4,994
<b>Fund Balance, End of Year</b>			\$ 7,190		\$ 5,435

# DUPAGE COUNTY, ILLINOIS

Care Center Foundation Funded Projects Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 209	\$ 209
Miscellaneous	200,000	200,000	-	(200,000)
Total Revenues	200,000	200,000	209	(199,791)
<b>Expenditures</b>				
<b>Public Health</b>				
Commodities	-	-	-	-
Equipment	-	-	-	-
Professional services	-	-	3,632	(3,632)
Repairs and maintenance	-	-	-	-
Total Public Health	-	-	3,632	(3,632)
<b>Capital Outlay</b>				
Capital outlay	200,000	200,000	-	200,000
Total Capital Outlay	200,000	200,000	-	200,000
Total Expenditures	200,000	200,000	3,632	196,368
Net Change in Fund Balance	\$ -	\$ -	(3,423)	\$ (3,423)
<b>Fund Balance, Beginning of Year</b>			22,635	57,539
<b>Fund Balance, End of Year</b>			\$ 19,212	\$ 22,635

# DUPAGE COUNTY, ILLINOIS

## Coroner's Fee Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2017 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 160,000	\$ 160,000	\$ 192,306	\$ 32,306	\$ 187,975
Investment income	-	-	322	322	512
Total Revenues	160,000	160,000	192,628	32,628	188,487
<b>Expenditures</b>					
<b>Public Safety</b>					
Personnel Services					
Salaries	50,778	54,734	54,732	2	73,559
Benefits	17,342	17,087	17,086	1	20,117
Total Personnel Services	68,120	71,821	71,818	3	93,676
Commodities					
Equipment	1,500	742	741	1	8,581
Other commodities	21,554	12,433	12,430	3	17,974
Total Commodities	23,054	13,175	13,171	4	26,555
Contractual Services					
Professional services	18,000	124,452	115,203	9,249	91,485
Utilities	3,000	1,939	1,939	-	-
Repairs and maintenance	5,500	220	220	-	220
Rentals	1,500	720	720	-	720
Travel expenditure	3,500	3,155	3,154	1	3,318
Training and education	14,500	6,180	6,180	-	5,125
Other contractual services	9,960	472	472	-	2,746
Total Contractual Services	55,960	137,138	127,888	9,250	103,614
Total Public Safety	147,134	222,134	212,877	9,257	223,845
Total Expenditures	147,134	222,134	212,877	9,257	223,845
Net Change in Fund Balance	\$ 12,866	\$ (62,134)	(20,249)	\$ 41,885	(35,358)
Fund Balance, Beginning of Year			21,674		57,032
Fund Balance, End of Year			\$ 1,425		\$ 21,674

## DUPAGE COUNTY, ILLINOIS

Circuit Clerk Operations and Administration Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 156,000	\$ 156,000	\$ 274,191	\$ 118,191	\$ 103,991
Investment income	-	-	90	90	301
Total Revenues	156,000	156,000	274,281	118,281	104,292
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	5,000	5,000	956	4,044	686
Other commodities	-	-	-	-	96
Total Commodities	5,000	5,000	956	4,044	782
Contractual Services					
Professional services	72,000	67,000	44,564	22,436	304,008
Utilities	44,000	44,000	24,422	19,578	22,468
Rentals	46,835	51,835	51,093	742	51,093
Travel expenditure	-	-	-	-	282
Training and education	3,500	3,500	550	2,950	1,770
Total Contractual Services	166,335	166,335	120,629	45,706	379,621
Total Judicial	171,335	171,335	121,585	49,750	380,403
Total Expenditures	171,335	171,335	121,585	49,750	380,403
Net Change in Fund Balance	\$ (15,335)	\$ (15,335)	152,696	\$ 168,031	(276,111)
<b>Fund Balance, Beginning of Year</b>			203,154		479,265
<b>Fund Balance, End of Year</b>			\$ 355,850		\$ 203,154



# DUPAGE COUNTY, ILLINOIS

## Youth Home Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2017 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Taxes	\$ 883,000	\$ 883,000	\$ 903,905	\$ 20,905	\$ 1,253,359
Charges for services	2,000	2,000	1,430	(570)	1,925
Intergovernmental	250,000	250,000	147,377	(102,623)	186,387
Investment income	-	-	8,394	8,394	5,131
Miscellaneous	-	-	-	-	4
Total Revenues	1,135,000	1,135,000	1,061,106	(73,894)	1,446,806
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	369,776	388,726	388,138	588	366,864
Benefits	108,964	131,523	130,737	786	121,342
Total Personnel Services	478,740	520,249	518,875	1,374	488,206
Commodities					
Equipment	4,000	3,914	3,908	6	3,975
Other commodities	8,900	8,986	4,803	4,183	5,245
Total Commodities	12,900	12,900	8,711	4,189	9,220
Contractual Services					
Professional services	610,400	568,041	357,490	210,551	566,911
Utilities	8,000	8,000	7,101	899	7,630
Repairs and maintenance	5,000	5,000	2,481	2,519	3,408
Rentals	1,400	1,400	1,397	3	1,397
Travel expenditure	1,400	1,200	-	1,200	104
Training and education	500	1,550	1,159	391	212
Other contractual services	6,672	6,672	78	6,594	156
Total Contractual Services	633,372	591,863	369,706	222,157	579,818
Total Judicial	1,125,012	1,125,012	897,292	227,720	1,077,244
<b>Capital Outlay</b>					
Capital outlay	10,000	10,000	-	10,000	10,000
Total Capital Outlay	10,000	10,000	-	10,000	10,000
Total Expenditures	1,135,012	1,135,012	897,292	237,720	1,087,244
Net Change in Fund Balance	\$ (12)	\$ (12)	163,814	\$ 163,826	359,562
<b>Fund Balance, Beginning of Year</b>			1,782,876		1,423,314
<b>Fund Balance, End of Year</b>			\$ 1,946,690		\$ 1,782,876

# DUPAGE COUNTY, ILLINOIS

## Drug Court and MICAP Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2017 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 350,000	\$ 350,000	\$ 232,947	\$ (117,053)	\$ 282,194
Intergovernmental	100,000	100,000	62,277	(37,723)	60,315
Investment income	-	-	2,086	2,086	1,285
Miscellaneous	-	-	50	50	-
Total Revenues	450,000	450,000	297,360	(152,640)	343,794
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	209,623	208,042	108,003	100,039	90,835
Benefits	59,727	61,308	36,613	24,695	39,162
Total Personnel Services	269,350	269,350	144,616	124,734	129,997
Commodities					
Other commodities	475	475	358	117	388
Total Commodities	475	475	358	117	388
Contractual Services					
Professional services	62,200	59,000	15,908	43,092	30,380
Utilities	650	650	-	650	-
Rentals	1,756	4,956	2,982	1,974	2,938
Travel expenditure	250	250	17	233	260
Training and education	800	800	-	800	35
Other contractual services	86,541	86,541	80,069	6,472	81,619
Total Contractual Services	152,197	152,197	98,976	53,221	115,232
Total Judicial	422,022	422,022	243,950	178,072	245,617
Total Expenditures	422,022	422,022	243,950	178,072	245,617
Net Change in Fund Balance	\$ 27,978	\$ 27,978	53,410	\$ 25,432	98,177
<b>Fund Balance, Beginning of Year</b>			417,696		319,519
<b>Fund Balance, End of Year</b>			\$ 471,106		\$ 417,696

# DUPAGE COUNTY, ILLINOIS

Local Gasoline Tax Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Fees, licenses and permits	\$ 577,000	\$ 577,000	\$ 510,468	\$ (66,532)	\$ 688,974
Charges for services	1,375,000	1,375,000	940,724	(434,276)	1,013,968
Intergovernmental	1,848,020	1,848,020	808,905	(1,039,115)	592,852
Investment income	50,000	50,000	33,845	(16,155)	39,314
Miscellaneous	215,000	215,000	256,567	41,567	568,874
Total Revenues	4,065,020	4,065,020	2,550,509	(1,514,511)	2,903,982
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	380,483	380,483	296,175	84,308	308,614
Benefits	110,175	111,175	90,825	20,350	96,905
Total Personnel Services	490,658	491,658	387,000	104,658	405,519
Commodities					
Equipment	15,500	10,000	7,481	2,519	6,824
Other commodities	166,750	167,250	132,160	35,090	186,545
Total Commodities	182,250	177,250	139,641	37,609	193,369
Contractual Services					
Utilities	-	2,018	1,260	758	1,922
Repairs and maintenance	5,500	9,100	6,811	2,289	547
Training and education	1,000	700	160	540	328
Other contractual services	16,675	16,675	6,200	10,475	8,300
Total Contractual Services	23,175	28,493	14,431	14,062	11,097
Total General Government	696,083	697,401	541,072	156,329	609,985
<b>Highway, Streets and Bridges</b>					
Personnel Services					
Salaries	6,906,355	6,906,355	6,597,699	308,656	6,401,264
Benefits	2,674,664	2,780,539	2,540,880	239,659	2,677,304
Total Personnel Services	9,581,019	9,686,894	9,138,579	548,315	9,078,568
Commodities					
Equipment	157,206	171,706	132,297	39,409	84,989
Other commodities	4,220,542	4,111,042	2,836,300	1,274,742	2,721,173
Total Commodities	4,377,748	4,282,748	2,968,597	1,314,151	2,806,162
Contractual Services					
Professional services	1,356,837	1,358,374	647,769	710,605	245,330
Insurance	341,000	441,000	156,435	284,565	792,541
Utilities	452,680	450,662	312,966	137,696	331,471
Repairs and maintenance	2,571,523	2,570,723	2,146,613	424,110	2,083,337
Rentals	29,171	29,171	19,993	9,178	20,739
Travel expenditure	17,000	17,000	8,911	8,089	5,860
Training and education	101,600	103,100	69,156	33,944	46,205
Other contractual services	1,257,160	1,144,748	383,916	760,832	210,819
Total Contractual Services	6,126,971	6,114,778	3,745,759	2,369,019	3,736,302
Total Highway, Streets and Bridges	20,085,738	20,084,420	15,852,935	4,231,485	15,621,032

# DUPAGE COUNTY, ILLINOIS

Local Gasoline Tax Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Capital Outlay</b>					
Capital outlay	\$ 16,017,562	\$ 16,017,562	\$ 4,391,935	\$ 11,625,627	\$ 4,476,456
Total Capital Outlay	<u>16,017,562</u>	<u>16,017,562</u>	<u>4,391,935</u>	<u>11,625,627</u>	<u>4,476,456</u>
Total Expenditures	<u>36,799,383</u>	<u>36,799,383</u>	<u>20,785,942</u>	<u>16,013,441</u>	<u>20,707,473</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(32,734,363)</u>	<u>(32,734,363)</u>	<u>(18,235,433)</u>	<u>14,498,930</u>	<u>(17,803,491)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	18,800,000	18,800,000	22,729,775	3,929,775	16,101,136
Transfers out	-	-	(255,061)	(255,061)	-
Sale of capital assets	<u>1,500,000</u>	<u>1,500,000</u>	<u>46,238</u>	<u>(1,453,762)</u>	<u>263,877</u>
Total Other Financing Sources (Uses)	<u>20,300,000</u>	<u>20,300,000</u>	<u>22,520,952</u>	<u>2,220,952</u>	<u>16,365,013</u>
Net Change in Fund Balance	<u>\$ (12,434,363)</u>	<u>\$ (12,434,363)</u>	4,285,519	<u>\$ 16,719,882</u>	(1,438,478)
<b>Fund Balance, Beginning of Year</b>			<u>9,640,964</u>		<u>11,079,442</u>
<b>Fund Balance, End of Year</b>			<u>\$ 13,926,483</u>		<u>\$ 9,640,964</u>

# DUPAGE COUNTY, ILLINOIS

## Highway Motor Fuel Tax Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2017 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 1,979,853	\$ 1,979,853	\$ 1,236,851	\$ (743,002)	\$ 1,209,110
Investment income	60,000	60,000	50,724	(9,276)	64,147
Miscellaneous	-	-	(104,778)	(104,778)	143,792
Total Revenues	2,039,853	2,039,853	1,182,797	(857,056)	1,417,049
<b>Expenditures</b>					
<b>Highway, Streets and Bridges</b>					
Contractual Services					
Professional services	600,500	844,500	668,090	176,410	130,782
Repairs and maintenance	6,551,000	6,551,000	5,874,657	676,343	5,461,826
Other contractual services	10,000	10,000	2,000	8,000	2,000
Total Contractual Services	7,161,500	7,405,500	6,544,747	860,753	5,594,608
Total Highway, Streets and Bridges	7,161,500	7,405,500	6,544,747	860,753	5,594,608
<b>Capital Outlay</b>					
Capital outlay	10,891,034	10,647,034	5,721,412	4,925,622	5,430,725
Total Capital Outlay	10,891,034	10,647,034	5,721,412	4,925,622	5,430,725
Total Expenditures	18,052,534	18,052,534	12,266,159	5,786,375	11,025,333
Excess (Deficiency) of Revenues Over Expenditures	(16,012,681)	(16,012,681)	(11,083,362)	4,929,319	(9,608,284)
<b>Other Financing Sources (Uses)</b>					
Transfers in	5,600,000	5,600,000	6,608,507	1,008,507	4,837,128
Transfers out	-	-	-	-	(25,562)
Total Other Financing Sources (Uses)	5,600,000	5,600,000	6,608,507	1,008,507	4,811,566
Net Change in Fund Balance	\$ (10,412,681)	\$ (10,412,681)	(4,474,855)	\$ 5,937,826	(4,796,718)
<b>Fund Balance, Beginning of Year</b>			9,765,903		14,562,621
<b>Fund Balance, End of Year</b>			\$ 5,291,048		\$ 9,765,903

# DUPAGE COUNTY, ILLINOIS

## Animal Control Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2017 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 2,184,000	\$ 2,184,000	\$ 2,197,503	\$ 13,503	\$ 1,717,498
Fines and forfeitures	4,000	4,000	7,513	3,513	8,322
Investment income	2,000	2,000	5,279	3,279	6,189
Miscellaneous	34,000	34,000	15,414	(18,586)	275,572
Total Revenues	2,224,000	2,224,000	2,225,709	1,709	2,007,581
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	1,045,014	1,048,014	1,023,937	24,077	814,750
Benefits	342,820	364,820	350,732	14,088	287,290
Total Personnel Services	1,387,834	1,412,834	1,374,669	38,165	1,102,040
Commodities					
Equipment	20,000	9,250	8,712	538	7,951
Other commodities	117,000	139,750	134,907	4,843	103,502
Total Commodities	137,000	149,000	143,619	5,381	111,453
Contractual Services					
Professional services	141,500	129,483	108,446	21,037	160,750
Insurance	10,200	54,965	51,763	3,202	4,831
Utilities	49,400	49,900	39,500	10,400	33,936
Repairs and maintenance	12,500	26,750	23,451	3,299	9,477
Rentals	6,000	6,155	6,155	-	4,834
Travel expenditure	7,500	9,500	8,398	1,102	3,442
Training and education	14,000	9,000	6,994	2,006	3,045
Other contractual services	83,596	69,543	58,729	10,814	51,450
Total Contractual Services	324,696	355,296	303,436	51,860	271,765
Total General Government	1,849,530	1,917,130	1,821,724	95,406	1,485,258
<b>Capital Outlay</b>					
Capital outlay	481,000	413,400	10,872	402,528	961,783
Total Capital Outlay	481,000	413,400	10,872	402,528	961,783
Total Expenditures	2,330,530	2,330,530	1,832,596	497,934	2,447,041
Net Change in Fund Balance	\$ (106,530)	\$ (106,530)	393,113	\$ 499,643	(439,460)
<b>Fund Balance, Beginning of Year</b>			1,121,729		1,561,189
<b>Fund Balance, End of Year</b>			\$ 1,514,842		\$ 1,121,729

# DUPAGE COUNTY, ILLINOIS

## Law Library Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Year Ended November 30, 2017

With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 339,000	\$ 339,000	\$ 344,839	\$ 5,839	\$ 345,833
Investment income	-	-	3,680	3,680	4,138
Miscellaneous	-	-	-	-	323
Total Revenues	339,000	339,000	348,519	9,519	350,294
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	165,392	169,323	169,322	1	166,614
Benefits	61,209	57,278	56,768	510	57,690
Total Personnel Services	226,601	226,601	226,090	511	224,304
Commodities					
Equipment	8,000	8,000	537	7,463	5,776
Other commodities	260,500	260,500	249,968	10,532	226,020
Total Commodities	268,500	268,500	250,505	17,995	231,796
Contractual Services					
Professional services	2,590	2,590	2,490	100	2,490
Repairs and maintenance	400	400	-	400	-
Rentals	3,368	3,368	3,368	-	3,368
Travel expenditure	600	600	-	600	-
Training and education	1,650	1,650	1,104	546	1,196
Other contractual services	18,808	18,808	2,552	16,256	2,938
Total Contractual Services	27,416	27,416	9,514	17,902	9,992
Total Judicial	522,517	522,517	486,109	36,408	466,092
<b>Capital Outlay</b>					
Capital outlay	42,000	42,000	11,892	30,108	49,904
Total Capital Outlay	42,000	42,000	11,892	30,108	49,904
Total Expenditures	564,517	564,517	498,001	66,516	515,996
Net Change in Fund Balance	\$ (225,517)	\$ (225,517)	(149,482)	\$ 76,035	(165,702)
<b>Fund Balance, Beginning of Year</b>			756,413		922,115
<b>Fund Balance, End of Year</b>			\$ 606,931		\$ 756,413

## DUPAGE COUNTY, ILLINOIS

Probation Services Fees Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 1,053,000	\$ 1,053,000	\$ 992,415	\$ (60,585)	\$ 1,069,365
Investment income	-	-	23,613	23,613	18,387
Miscellaneous	10,000	10,000	10,380	380	10,067
Total Revenues	1,063,000	1,063,000	1,026,408	(36,592)	1,097,819
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	35,000	31,600	29,947	1,653	80,413
Other commodities	114,933	118,333	98,172	20,161	77,236
Total Commodities	149,933	149,933	128,119	21,814	157,649
Contractual Services					
Professional services	340,000	349,000	239,350	109,650	218,960
Utilities	5,000	5,000	961	4,039	-
Repairs and maintenance	15,000	15,000	4,984	10,016	4,233
Rentals	45,000	45,000	37,055	7,945	20,456
Travel expenditure	15,000	15,000	8,689	6,311	16,650
Training and education	16,550	19,050	12,348	6,702	23,159
Matching funds	26,000	23,500	10,779	12,721	9,000
Other contractual services	263,427	254,427	240,531	13,896	236,480
Total Contractual Services	725,977	725,977	554,697	171,280	528,938
Total Judicial	875,910	875,910	682,816	193,094	686,587
<b>Capital Outlay</b>					
Capital outlay	269,650	269,650	-	269,650	19,788
Total Capital Outlay	269,650	269,650	-	269,650	19,788
Total Expenditures	1,145,560	1,145,560	682,816	462,744	706,375
Net Change in Fund Balance	\$ (82,560)	\$ (82,560)	343,592	\$ 426,152	391,444
<b>Fund Balance, Beginning of Year</b>			4,688,156		4,296,712
<b>Fund Balance, End of Year</b>			\$ 5,031,748		\$ 4,688,156



# DUPAGE COUNTY, ILLINOIS

Tax Sale Automation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 27,000	\$ 27,000	\$ 20,180	\$ (6,820)	\$ 20,360
Investment income	500	500	3,099	2,599	2,920
Miscellaneous	35,378	35,378	52,960	17,582	38,324
Total Revenues	62,878	62,878	76,239	13,361	61,604
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	33,422	33,422	30,231	3,191	66,942
Benefits	8,202	8,202	6,076	2,126	15,213
Total Personnel Services	41,624	41,624	36,307	5,317	82,155
Commodities					
Equipment	9,500	9,500	6,627	2,873	2,979
Other commodities	1,000	2,000	1,386	614	269
Total Commodities	10,500	11,500	8,013	3,487	3,248
Contractual Services					
Professional services	26,000	26,000	20,022	5,978	3,275
Repairs and maintenance	255	255	-	255	-
Rentals	800	800	-	800	-
Training and education	800	800	230	570	-
Other contractual services	11,900	10,900	295	10,605	-
Total Contractual Services	39,755	38,755	20,547	18,208	3,275
Total General Government	91,879	91,879	64,867	27,012	88,678
Total Expenditures	91,879	91,879	64,867	27,012	88,678
Net Change in Fund Balance	\$ (29,001)	\$ (29,001)	11,372	\$ 40,373	(27,074)
Fund Balance, Beginning of Year			646,163		673,237
Fund Balance, End of Year			\$ 657,535		\$ 646,163

# DUPAGE COUNTY, ILLINOIS

Recorder Document Storage Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 523,319	\$ 523,319	\$ 611,696	\$ 88,377	\$ 639,593
Investment income	1,000	1,000	4,362	3,362	3,052
Total Revenues	524,319	524,319	616,058	91,739	642,645
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	309,493	301,288	262,166	39,122	230,120
Benefits	118,292	126,497	110,821	15,676	106,001
Total Personnel Services	427,785	427,785	372,987	54,798	336,121
Commodities					
Equipment	20,000	20,500	20,441	59	21,081
Other commodities	1,500	1,000	-	1,000	-
Total Commodities	21,500	21,500	20,441	1,059	21,081
Contractual Services					
Professional services	104,000	104,000	104,000	-	88,204
Repairs and maintenance	12,000	12,000	4,236	7,764	10,109
Rentals	5,000	5,000	-	5,000	5,000
Travel expenditure	3,500	3,500	1,768	1,732	2,395
Training and education	3,000	3,000	681	2,319	-
Other contractual services	31,330	31,330	25,000	6,330	33,710
Total Contractual Services	158,830	158,830	135,685	23,145	139,418
Total General Government	608,115	608,115	529,113	79,002	496,620
Total Expenditures	608,115	608,115	529,113	79,002	496,620
Net Change in Fund Balance	\$ (83,796)	\$ (83,796)	86,945	\$ 170,741	146,025
Fund Balance, Beginning of Year			896,088		750,063
Fund Balance, End of Year			\$ 983,033		\$ 896,088

# DUPAGE COUNTY, ILLINOIS

Court Automation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 1,830,000	\$ 1,830,000	\$ 2,283,159	\$ 453,159	\$ 1,917,314
Investment income	-	-	2,405	2,405	1,549
Total Revenues	1,830,000	1,830,000	2,285,564	455,564	1,918,863
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	500,000	500,000	86,613	413,387	15,458
Total Commodities	500,000	500,000	86,613	413,387	15,458
Contractual Services					
Professional services	1,356,500	1,356,500	1,345,550	10,950	1,364,285
Repairs and maintenance	180,500	180,500	180,340	160	157,930
Other contractual services	100,500	100,500	100,250	250	83,474
Total Contractual Services	1,637,500	1,637,500	1,626,140	11,360	1,605,689
Total Judicial	2,137,500	2,137,500	1,712,753	424,747	1,621,147
Total Expenditures	2,137,500	2,137,500	1,712,753	424,747	1,621,147
Net Change in Fund Balance	\$ (307,500)	\$ (307,500)	572,811	\$ 880,311	297,716
<b>Fund Balance, Beginning of Year</b>			407,771		110,055
<b>Fund Balance, End of Year</b>			\$ 980,582		\$ 407,771

# DUPAGE COUNTY, ILLINOIS

## Wetland Mitigation Banks Suspense Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2017 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 350,000	\$ 350,000	\$ 979,431	\$ 629,431	\$ -
Investment income	30,000	30,000	26,715	(3,285)	-
Total Revenues	380,000	380,000	1,006,146	626,146	-
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Commodities					
Other commodities	2,000	2,000	-	2,000	-
Total Commodities	2,000	2,000	-	2,000	-
Contractual Services					
Professional services	48,000	48,000	11,322	36,678	-
Repairs and maintenance	100,000	100,000	-	100,000	-
Other contractual services	100,000	100,000	-	100,000	-
Total Contractual Services	248,000	248,000	11,322	236,678	-
Total Conservation and Recreat	250,000	250,000	11,322	238,678	-
<b>Capital Outlay</b>					
Capital outlay	250,000	250,000	-	250,000	-
Total Capital Outlay	250,000	250,000	-	250,000	-
Total Expenditures	500,000	500,000	11,322	488,678	-
Excess (Deficiency) of Revenues Over Expenditures	(120,000)	(120,000)	994,824	1,114,824	-
<b>Other Financing Sources</b>					
Transfers in	-	-	4,289,986	4,289,986	-
Total Other Financing Sources	-	-	4,289,986	4,289,986	-
Net Change in Fund Balance	\$ (120,000)	\$ (120,000)	5,284,810	\$ 5,404,810	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 5,284,810		\$ -

# DUPAGE COUNTY, ILLINOIS

West Branch DuPage Mitigation Bank Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 3,099	\$ 3,099	\$ -
Miscellaneous	-	-	98,238	98,238	-
Total Revenues	-	-	101,337	101,337	-
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Commodities					
Other commodities	500	500	-	500	-
Total Commodities	500	500	-	500	-
Contractual Services					
Professional services	30,000	30,000	-	30,000	-
Total Contractual Services	30,000	30,000	-	30,000	-
Total Conservation and Recreat	30,500	30,500	-	30,500	-
<b>Capital Outlay</b>					
Capital outlay	635,500	635,500	277,040	358,460	-
Total Capital Outlay	635,500	635,500	277,040	358,460	-
Total Expenditures	666,000	666,000	277,040	388,960	-
Excess (Deficiency) of Revenues Over Expenditures	(666,000)	(666,000)	(175,703)	490,297	-
<b>Other Financing Sources</b>					
Transfers in	-	-	1,160,449	1,160,449	-
Total Other Financing Sources	-	-	1,160,449	1,160,449	-
Net Change in Fund Balance	\$ (666,000)	\$ (666,000)	984,746	\$ 1,650,746	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 984,746		\$ -

# DUPAGE COUNTY, ILLINOIS

Danada Bank Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 3,817	\$ 3,817	\$ -
Total Revenues	-	-	3,817	3,817	-
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Commodities					
Other commodities	200	200	-	200	-
Total Commodities	200	200	-	200	-
Contractual Services					
Professional services	55,000	55,000	-	55,000	-
Total Contractual Services	55,000	55,000	-	55,000	-
Total Conservation and Recreat	55,200	55,200	-	55,200	-
<b>Capital Outlay</b>					
Capital outlay	800,000	800,000	663,348	136,652	-
Total Capital Outlay	800,000	800,000	663,348	136,652	-
Total Expenditures	855,200	855,200	663,348	191,852	-
Excess (Deficiency) of Revenues Over Expenditures	(855,200)	(855,200)	(659,531)	195,669	-
<b>Other Financing Sources</b>					
Transfers in	-	-	1,371,567	1,371,567	-
Total Other Financing Sources	-	-	1,371,567	1,371,567	-
Net Change in Fund Balance	\$ (855,200)	\$ (855,200)	712,036	\$ 1,567,236	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 712,036		\$ -

# DUPAGE COUNTY, ILLINOIS

Dunham Bank Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 677	\$ 677	\$ -
Total Revenues	-	-	677	677	-
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	135,050	135,050	-	135,050	-
Total Capital Outlay	135,050	135,050	-	135,050	-
Total Expenditures	135,050	135,050	-	135,050	-
Excess (Deficiency) of Revenues Over Expenditures	(135,050)	(135,050)	677	135,727	-
<b>Other Financing Sources</b>					
Transfers in	-	-	257,832	257,832	-
Total Other Financing Sources	-	-	257,832	257,832	-
Net Change in Fund Balance	\$ (135,050)	\$ (135,050)	258,509	\$ 393,559	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 258,509		\$ -

# DUPAGE COUNTY, ILLINOIS

Oak Meadows Bank Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 641	\$ 641	\$ -
Total Revenues	-	-	641	641	-
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	202,541	202,541	-	202,541	-
Total Capital Outlay	202,541	202,541	-	202,541	-
Total Expenditures	202,541	202,541	-	202,541	-
Excess (Deficiency) of Revenues Over Expenditures	(202,541)	(202,541)	641	203,182	-
<b>Other Financing Sources</b>					
Transfers in	-	-	244,176	244,176	-
Total Other Financing Sources	-	-	244,176	244,176	-
Net Change in Fund Balance	\$ (202,541)	\$ (202,541)	244,817	\$ 447,358	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 244,817		\$ -



# DUPAGE COUNTY, ILLINOIS

Township Project Reimbursement Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 1,500,000	\$ 1,500,000	\$ 461,489	\$ (1,038,511)	\$ 828,682
Total Revenues	1,500,000	1,500,000	461,489	(1,038,511)	828,682
<b>Expenditures</b>					
<b>Highway, Streets and Bridges</b>					
Contractual Services					
Other contractual services	1,500,000	1,500,000	720,846	779,154	599,714
Total Contractual Services	1,500,000	1,500,000	720,846	779,154	599,714
Total Highway, Streets and Bridges	1,500,000	1,500,000	720,846	779,154	599,714
Total Expenditures	1,500,000	1,500,000	720,846	779,154	599,714
Net Change in Fund Balance	\$ -	\$ -	(259,357)	\$ (259,357)	228,968
<b>Fund Balance, Beginning of Year</b>			387,847		158,879
<b>Fund Balance, End of Year</b>			\$ 128,490		\$ 387,847

# DUPAGE COUNTY, ILLINOIS

Century Hill Lighting Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 17,500	\$ 17,500	\$ 18,002	\$ 502	\$ 17,470
Investment income	50	50	145	95	(16)
Miscellaneous	-	-	-	-	16,788
Total Revenues	17,550	17,550	18,147	597	34,242
<b>Expenditures</b>					
<b>Highways, Streets and Bridges</b>					
Contractual Services					
Utilities	3,500	3,500	3,129	371	1,070
Repairs and maintenance	23,500	23,500	1,441	22,059	4,829
Other contractual services	9,100	9,100	-	9,100	-
Total Contractual Services	36,100	36,100	4,570	31,530	5,899
Total Highways, Streets and Bridges	36,100	36,100	4,570	31,530	5,899
Total Expenditures	36,100	36,100	4,570	31,530	5,899
Net Change in Fund Balance	\$ (18,550)	\$ (18,550)	13,577	\$ 32,127	28,343
Fund Balance, Beginning of Year			28,343		-
Fund Balance, End of Year			\$ 41,920		\$ 28,343

## DUPAGE COUNTY, ILLINOIS

State's Attorney Records Automation Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 17,000	\$ 17,000	\$ 14,699	\$ (2,301)	\$ 15,774
Investment income	-	-	194	194	96
Total Revenues	17,000	17,000	14,893	(2,107)	15,870
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	10,000	10,000	5,399	4,601	1,105
Other commodities	3,000	3,000	-	3,000	106
Total Commodities	13,000	13,000	5,399	7,601	1,211
Contractual Services					
Other contractual services	-	-	-	-	42
Total Cotractual Services	-	-	-	-	42
Total Judicial	13,000	13,000	5,399	7,601	1,253
Total Expenditures	13,000	13,000	5,399	7,601	1,253
Net Change in Fund Balance	\$ 4,000	\$ 4,000	9,494	\$ 5,494	14,617
<b>Fund Balance, Beginning of Year</b>			37,942		23,325
<b>Fund Balance, End of Year</b>			\$ 47,436		\$ 37,942

# DUPAGE COUNTY, ILLINOIS

Electronic Citation Operations Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 165,000	\$ 165,000	\$ 171,545	\$ 6,545	\$ 173,977
Investment income	-	-	607	607	1,259
Total Revenues	165,000	165,000	172,152	7,152	175,236
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	-	-	-	-	9,130
Total Commodities	-	-	-	-	9,130
Contractual Services					
Professional services	326,000	326,000	230,762	95,238	331,702
Total Contractual Services	326,000	326,000	230,762	95,238	331,702
Total Judicial	326,000	326,000	230,762	95,238	340,832
Total Expenditures	326,000	326,000	230,762	95,238	340,832
Net Change in Fund Balance	\$ (161,000)	\$ (161,000)	(58,610)	\$ 102,390	(165,596)
<b>Fund Balance, Beginning of Year</b>			113,742		279,338
<b>Fund Balance, End of Year</b>			\$ 55,132		\$ 113,742

# DUPAGE COUNTY, ILLINOIS

Fee In Lieu of Water Quality Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 70,000	\$ 70,000	\$ 109,772	\$ 39,772	\$ 137,270
Investment income	-	-	1,766	1,766	953
Total Revenues	70,000	70,000	111,538	41,538	138,223
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Contractual Services					
Professional services	45,000	354	-	354	-
Other contractual services	-	-	-	-	14,392
Total Contractual Services	45,000	354	-	354	14,392
Total Conservation and Recreation	45,000	354	-	354	14,392
<b>Capital Outlay</b>					
Capital outlay	15,000	105,646	94,000	11,646	-
Total Capital Outlay	15,000	105,646	94,000	11,646	-
Total Expenditures	60,000	106,000	94,000	12,000	14,392
Excess (Deficiency) of Revenues Over Expenditures	10,000	(36,000)	17,538	53,538	123,831
<b>Other Financing Uses</b>					
Transfers out	-	(79,000)	(79,000)	-	-
Total Other Financing Uses	-	(79,000)	(79,000)	-	-
Net Change in Fund Balance	\$ 10,000	\$ (115,000)	(61,462)	\$ 53,538	123,831
<b>Fund Balance, Beginning of Year</b>			403,525		279,694
<b>Fund Balance, End of Year</b>			\$ 342,063		\$ 403,525

# DUPAGE COUNTY, ILLINOIS

Department of Energy Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 228,287	\$ 269,481	\$ 41,194	\$ 49,825
Total Revenues	-	228,287	269,481	41,194	49,825
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	66,706	120,747	96,487	24,260	10,153
Benefits	29,430	49,316	30,481	18,835	4,623
Total Personnel Services	96,136	170,063	126,968	43,095	14,776
Commodities					
Equipment	1,295	1,601	249	1,352	-
Other commodities	3,802	6,019	516	5,503	-
Total Commodities	5,097	7,620	765	6,855	-
Contractual Services					
Professional services	202,028	342,261	194,578	147,683	29,134
Insurance	199	505	199	306	503
Utilities	825	1,391	196	1,195	300
Repairs and maintenance	734	1,881	95	1,786	598
Rentals	662	1,178	662	516	589
Travel expenditure	13,260	18,612	5,663	12,949	3,137
Training and education	6,313	9,670	1,315	8,355	744
Other contractual services	1,324	1,684	119	1,565	197
Total Contractual Services	225,345	377,182	202,827	174,355	35,202
Total Public Services	326,578	554,865	330,560	224,305	49,978
<b>Capital Outlay</b>					
Capital outlay	5,081	5,081	-	5,081	-
Total Capital Outlay	5,081	5,081	-	5,081	-
Total Expenditures	331,659	559,946	330,560	229,386	49,978
Net Change in Fund Balance	\$ (331,659)	\$ (331,659)	(61,079)	\$ 270,580	(153)
Fund Balance, Beginning of Year			3,889		4,042
Fund Balance (Deficit), End of Year			\$ (57,190)		\$ 3,889

## DUPAGE COUNTY, ILLINOIS

Department of Health and Human Services Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 1,390,719	\$ 6,528,832	\$ 5,625,429	\$ (903,403)	\$ 5,084,616
Miscellaneous	-	22,580	44,726	22,146	72,485
Total Revenues	1,390,719	6,551,412	5,670,155	(881,257)	5,157,101
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	361,781	951,121	590,482	360,639	599,074
Benefits	99,969	270,793	171,082	99,711	169,878
Total Personnel Services	461,750	1,221,914	761,564	460,350	768,952
Commodities					
Other commodities	989	2,569	317	2,252	2,547
Total Commodities	989	2,569	317	2,252	2,547
Contractual Services					
Professional services	40,657	90,085	46,884	43,201	47,037
Repairs and maintenance	-	-	-	-	234
Training and education	1,816	3,644	1,828	1,816	1,816
Other contractual services	1	4,501	4,190	311	5,137
Total Contractual Services	42,474	98,230	52,902	45,328	54,224
Total Judicial	505,213	1,322,713	814,783	507,930	825,723
<b>Public Services</b>					
Personnel Services					
Salaries	1,220,533	2,556,698	1,376,335	1,180,363	1,262,772
Benefits	428,763	807,583	347,066	460,517	430,064
Total Personnel Services	1,649,296	3,364,281	1,723,401	1,640,880	1,692,836
Commodities					
Equipment	9,844	36,716	21,949	14,767	36,868
Other commodities	20,556	37,870	12,069	25,801	28,783
Total Commodities	30,400	74,586	34,018	40,568	65,651
Contractual Services					
Professional services	766,275	1,587,419	793,231	794,188	527,677
Insurance	637	1,817	626	1,191	360
Utilities	3,762	8,135	3,880	4,255	4,542
Repairs and maintenance	2,347	6,886	1,040	5,846	2,241
Rentals	3,888	7,931	5,203	2,728	3,464
Travel expenditure	6,890	17,587	7,832	9,755	12,525
Training and education	12,119	30,311	18,617	11,694	16,079
Other contractual services	2,539,371	4,259,225	2,235,820	2,023,405	1,748,352
Total Contractual Services	3,335,289	5,919,311	3,066,249	2,853,062	2,315,240
Total Public Services	5,014,985	9,358,178	4,823,668	4,534,510	4,073,727

## DUPAGE COUNTY, ILLINOIS

Department of Health and Human Services Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Capital Outlay</b>					
Capital outlay	\$ 16,238	\$ 16,238	\$ -	\$ 16,238	\$ 94,806
Total Capital Outlay	16,238	16,238	-	16,238	94,806
 Total Expenditures	 5,536,436	 10,697,129	 5,638,451	 5,058,678	 4,994,256
 Net Change in Fund Balance	 \$ (4,145,717)	 \$ (4,145,717)	 31,704	 \$ 4,177,421	 162,845
<b>Fund Balance (Deficit), Beginning of Year</b>			(32,187)		(195,032)
<b>Fund Balance (Deficit), End of Year</b>			\$ (483)		\$ (32,187)



# DUPAGE COUNTY, ILLINOIS

Department of Homeland Security Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Intergovernmental	\$ 5,989,049	\$ 5,989,049	\$ 1,097,491	\$ (4,891,558)	861,730
Miscellaneous	<u>1,591,617</u>	<u>1,591,617</u>	<u>-</u>	<u>(1,591,617)</u>	<u>-</u>
Total Revenues	<u>\$ 7,580,666</u>	<u>\$ 7,580,666</u>	<u>\$ 1,097,491</u>	<u>\$ (6,483,175)</u>	<u>\$ 861,730</u>
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	<u>7,580,666</u>	<u>7,580,666</u>	<u>2,619,673</u>	<u>4,960,993</u>	<u>1,839,624</u>
Total Capital Outlay	<u>7,580,666</u>	<u>7,580,666</u>	<u>2,619,673</u>	<u>4,960,993</u>	<u>1,839,624</u>
Total Expenditures	<u>7,580,666</u>	<u>7,580,666</u>	<u>2,619,673</u>	<u>4,960,993</u>	<u>1,839,624</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(1,522,182)</u>	<u>\$ (1,522,182)</u>	<u>(977,894)</u>
Fund Balance (Deficit), Beginning of Year			<u>(994,394)</u>		<u>(16,500)</u>
Fund Balance (Deficit), End of Year			<u>\$ (2,516,576)</u>		<u>\$ (994,394)</u>

## DUPAGE COUNTY, ILLINOIS

Department of Housing and Urban Development Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Intergovernmental	\$ 311,264	\$ 13,091,723	\$ 9,003,000	\$ (4,088,723)	\$ 10,925,210
Miscellaneous	-	274,870	815,956	541,086	675,534
Total Revenues	311,264	13,366,593	9,818,956	(3,547,637)	11,600,744
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	1,273,896	2,060,340	878,605	1,181,735	826,367
Benefits	388,081	641,103	296,605	344,498	277,953
Total Personnel Services	1,661,977	2,701,443	1,175,210	1,526,233	1,104,320
Commodities					
Equipment	17,652	24,650	3,439	21,211	-
Other commodities	20,327	24,027	2,793	21,234	3,036
Total Commodities	37,979	48,677	6,232	42,445	3,036
Contractual Services					
Professional services	505,079	508,039	119,919	388,120	133,005
Insurance	500	1,000	-	1,000	-
Utilities	806	1,213	639	574	1,470
Repairs and maintenance	4,500	6,500	618	5,882	700
Rentals	9,452	13,452	4,406	9,046	4,405
Travel expenditure	19,539	39,675	10,402	29,273	7,311
Training and education	6,429	20,534	8,290	12,244	4,809
Other contractual services	24,470,265	39,680,822	5,864,380	33,816,442	2,537,090
Total Contractual Services	25,016,570	40,271,235	6,008,654	34,262,581	2,688,790
Total Public Services	26,716,526	43,021,355	7,190,096	35,831,259	3,796,146
<b>Capital Outlay</b>					
Capital outlay	9,138,479	5,888,979	2,059,888	3,829,091	2,445,872
Total Capital Outlay	9,138,479	5,888,979	2,059,888	3,829,091	2,445,872
Total Expenditures	35,855,005	48,910,334	9,249,984	39,660,350	6,242,018
Net Change in Fund Balance	\$ (35,543,741)	\$ (35,543,741)	568,972	\$ 36,112,713	5,358,726
Fund Balance, Beginning of Year			9,495,758		4,137,032
Fund Balance, End of Year			\$ 10,064,730		\$ 9,495,758

## DUPAGE COUNTY, ILLINOIS

Department of Justice Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 347,990	\$ 529,994	\$ 182,004	\$ 730,701
Miscellaneous	-	167,171	167,313	142	147,375
Total Revenues	-	515,161	697,307	182,146	878,076
<b>Expenditures</b>					
<b>Public Safety</b>					
Personnel Services					
Salaries	14,742	42,951	28,682	14,269	6,307
Benefits	2,940	8,358	5,569	2,789	1,259
Total Personnel Services	17,682	51,309	34,251	17,058	7,566
Commodities					
Equipment	13,918	15,993	6,612	9,381	10,182
Other commodities	133,880	127,119	82,923	44,196	52,705
Total Commodities	147,798	143,112	89,535	53,577	62,887
Contractual Services					
Professional services	59,450	25,450	18,700	6,750	77,667
Travel expenditure	15,920	13,958	7,095	6,863	10,579
Training and education	12,325	11,256	7,555	3,701	15,365
Total Contractual Services	87,695	50,664	33,350	17,314	103,611
Total Public Safety	253,175	245,085	157,136	87,949	174,064
<b>Judicial</b>					
Personnel Services					
Salaries	279,078	769,736	388,368	381,368	364,647
Benefits	21,969	33,268	10,644	22,624	10,613
Total Personnel Services	301,047	803,004	399,012	403,992	375,260
Commodities					
Equipment	1,305	1,785	1,481	304	-
Other commodities	1,413	11,664	10,806	858	2,175
Total Commodities	2,718	13,449	12,287	1,162	2,175
Contractual Services					
Professional services	355,806	354,184	149,400	204,784	101,551
Utilities	5,098	6,865	4,211	2,654	5,571
Rentals	18,543	9,710	9,709	1	2,940
Travel expenditure	19,619	22,090	2,688	19,402	5,474
Training and education	3,995	9,815	1,170	8,645	3,250
Other contractual services	87,294	90,164	3,316	86,848	2,542
Total Contractual Services	490,355	492,828	170,494	322,334	121,328
Total Judicial	794,120	1,309,281	581,793	727,488	498,763

# DUPAGE COUNTY, ILLINOIS

Department of Justice Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Capital Outlay</b>					
Capital outlay	\$ 48,780	\$ 56,870	\$ 56,350	\$ 520	\$ 205,989
Total Capital Outlay	48,780	56,870	56,350	520	205,989
Total Expenditures	1,096,075	1,611,236	795,279	815,957	878,816
Net Change in Fund Balance	\$ (1,096,075)	\$ (1,096,075)	(97,972)	\$ 998,103	(740)
<b>Fund Balance, Beginning of Year</b>			143,529		144,269
<b>Fund Balance, End of Year</b>			\$ 45,557		\$ 143,529

# DUPAGE COUNTY, ILLINOIS

Department of Labor Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 6,785,874	\$ 6,528,642	\$ (257,232)	\$ 6,324,978
Miscellaneous	-	92,000	134,426	42,426	85,860
Total Revenues	-	6,877,874	6,663,068	(214,806)	6,410,838
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	4,298,779	6,214,285	1,823,950	4,390,335	1,900,371
Benefits	1,336,002	2,246,015	896,226	1,349,789	806,027
Total Personnel Services	5,634,781	8,460,300	2,720,176	5,740,124	2,706,398
Commodities					
Equipment	12,735	93,341	62,956	30,385	34,198
Other commodities	49,489	47,469	8,408	39,061	12,326
Total Commodities	62,224	140,810	71,364	69,446	46,524
Contractual Services					
Professional services	185,028	214,628	42,033	172,595	51,957
Insurance	64,778	67,778	2,010	65,768	-
Utilities	159,410	189,481	37,982	151,499	35,526
Repairs and maintenance	23,063	25,159	1,965	23,194	-
Rentals	1,152,552	1,516,095	393,453	1,122,642	353,008
Travel expenditure	28,546	43,066	9,789	33,277	14,709
Training and education	88,245	93,745	6,223	87,522	10,267
Other contractual services	9,398,550	12,923,989	3,334,866	9,589,123	3,069,960
Total Contractual Services	11,100,172	15,073,941	3,828,321	11,245,620	3,535,427
Total Public Services	16,797,177	23,675,051	6,619,861	17,055,190	6,288,349
Total Expenditures	16,797,177	23,675,051	6,619,861	17,055,190	6,288,349
Net Change in Fund Balance	\$ (16,797,177)	\$ (16,797,177)	43,207	\$ 16,840,384	122,489
<b>Fund Balance (Deficit), Beginning of Year</b>			(307,757)		(430,246)
<b>Fund Balance (Deficit), End of Year</b>			\$ (264,550)		\$ (307,757)

# DUPAGE COUNTY, ILLINOIS

Department of Transportation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 32,404	\$ 376,789	\$ 41,215	\$ (335,574)	\$ 538,221
Total Revenues	32,404	376,789	41,215	(335,574)	538,221
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	-	3,220	-	3,220	-
Benefits	-	1,025	-	1,025	-
Total Personnel Services	-	4,245	-	4,245	-
Commodities					
Other commodities	-	-	-	-	5,690
Total Commodities	-	-	-	-	5,690
Contractual Services					
Professional services	-	19,116	-	19,116	37,664
Other contractual services	32,404	353,428	310,119	43,309	252,000
Total Contractual Services	32,404	372,544	310,119	62,425	289,664
Total Public Services	32,404	376,789	310,119	66,670	295,354
Total Expenditures	32,404	376,789	310,119	66,670	295,354
Net Change in Fund Balance	\$ -	\$ -	(268,904)	\$ (268,904)	242,867
<b>Fund Balance (Deficit), Beginning of Year</b>			(41,216)		(284,083)
<b>Fund Balance (Deficit), End of Year</b>			\$ (310,120)		\$ (41,216)

## DUPAGE COUNTY, ILLINOIS

Environmental Protection Agency Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 130,490	\$ 130,490	\$ 49,531	\$ (80,959)	\$ 16,510
Total Revenues	130,490	130,490	49,531	(80,959)	16,510
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Personnel Services					
Salaries	130,490	181,727	77,990	103,737	39,286
Total Personnel Services	130,490	181,727	77,990	103,737	39,286
Total Conservation and Recreation	130,490	181,727	77,990	103,737	39,286
<b>Capital Outlay</b>					
Capital outlay	-	42,717	42,717	-	-
Total Capital Outlay	-	42,717	42,717	-	-
Total Expenditures	130,490	224,444	120,707	103,737	39,286
Net Change in Fund Balance	\$ -	\$ (93,954)	(71,176)	\$ 22,778	(22,776)
<b>Fund Balance, Beginning of Year</b>			71,176		93,952
<b>Fund Balance, End of Year</b>			\$ -		\$ 71,176

## DUPAGE COUNTY, ILLINOIS

Department of Agriculture Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 15,000	\$ -	\$ (15,000)	\$ -
Miscellaneous	-	15,000	15,000	-	-
Total Revenues	-	30,000	15,000	(15,000)	-
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	-	30,000	-	30,000	-
Total Capital Outlay	-	30,000	-	30,000	-
Total Expenditures	-	30,000	-	30,000	-
Net Change in Fund Balance	\$ -	\$ -	15,000	\$ 15,000	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 15,000		\$ -



# DUPAGE COUNTY, ILLINOIS

Illinois Department of Commerce and Economic Opportunity Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 3,317,960	\$ 2,085,892	\$ (1,232,068)	\$ 2,410,084
Miscellaneous	-	-	5,890	5,890	5,800
Total Revenues	-	3,317,960	2,091,782	(1,226,178)	2,415,884
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	183,946	476,914	132,201	344,713	88,881
Benefits	60,436	175,551	42,091	133,460	33,150
Total Benefits	244,382	652,465	174,292	478,173	122,031
Commodities					
Equipment	5,216	9,079	1,833	7,246	2,375
Other commodities	5,225	12,720	211	12,509	1,535
Total Commodities	10,441	21,799	2,044	19,755	3,910
Contractual Services					
Professional services	165,910	491,821	253,521	238,300	126,086
Insurance	164	1,378	164	1,214	-
Utilities	2,288	5,117	414	4,703	912
Repairs and maintenance	1,052	4,980	-	4,980	1,290
Rentals	2,754	6,479	530	5,949	1,338
Travel expenditure	5,228	7,891	93	7,798	1,110
Training and education	2,035	3,842	872	2,970	1,511
Other contractual services	1,143,828	3,700,270	1,720,235	1,980,035	2,139,138
Total Contractual Services	1,323,259	4,221,778	1,975,829	2,245,949	2,271,385
Total Public Services	1,578,082	4,896,042	2,152,165	2,743,877	2,397,326
<b>Capital Outlay</b>					
Capital outlay	101,867	101,867	-	101,867	-
Total Capital Outlay	101,867	101,867	-	101,867	-
Total Expenditures	1,679,949	4,997,909	2,152,165	2,845,744	2,397,326
Net Change in Fund Balance	\$ (1,679,949)	\$ (1,679,949)	(60,383)	\$ 1,619,566	18,558
<b>Fund Balance (Deficit), Beginning of Year</b>			(124,144)		(142,702)
<b>Fund Balance (Deficit), End of Year</b>			\$ (184,527)		\$ (124,144)

# DUPAGE COUNTY, ILLINOIS

Illinois Attorney General Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 31,500	\$ 31,595	\$ 95	\$ 32,100
Total Revenues	-	31,500	31,595	95	32,100
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	19,323	50,823	31,595	19,228	32,100
Total Personnel Services	19,323	50,823	31,595	19,228	32,100
Total Judicial	19,323	50,823	31,595	19,228	32,100
Total Expenditures	19,323	50,823	31,595	19,228	32,100
Net Change in Fund Balance	\$ (19,323)	\$ (19,323)	-	\$ 19,323	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ -		\$ -

# DUPAGE COUNTY, ILLINOIS

Illinois Department of Aging Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 4,252,589	\$ 8,588,794	\$ 3,725,032	\$ (4,863,762)	\$ 3,354,532
Miscellaneous	250,000	500,000	275,878	(224,122)	255,838
Total Revenues	4,502,589	9,088,794	4,000,910	(5,087,884)	3,610,370
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	2,761,911	5,662,547	2,772,174	2,890,373	2,737,729
Benefits	1,308,270	2,702,926	1,290,609	1,412,317	1,144,192
Total Benefits	4,070,181	8,365,473	4,062,783	4,302,690	3,881,921
Commodities					
Equipment	6,000	41,544	2,892	38,652	4,671
Other commodities	6,000	15,000	6,947	8,053	4,606
Total Commodities	12,000	56,544	9,839	46,705	9,277
Contractual Services					
Professional services	8,000	48,000	21,367	26,633	11,761
Insurance	252	504	252	252	252
Utilities	46,692	94,032	44,650	49,382	47,026
Repairs and maintenance	500	1,000	77	923	125
Travel expenditure	60,000	120,000	64,989	55,011	66,831
Training and education	7,279	13,779	4,444	9,335	3,112
Other contractual services	147,685	239,462	59,763	179,699	104,749
Total Contractual Services	270,408	516,777	195,542	321,235	233,856
Total Public Services	4,352,589	8,938,794	4,268,164	4,670,630	4,125,054
<b>Capital Outlay</b>					
Capital outlay	150,000	150,000	-	150,000	-
Total Capital Outlay	150,000	150,000	-	150,000	-
Total Expenditures	4,502,589	9,088,794	4,268,164	4,820,630	4,125,054
Net Change in Fund Balance	\$ -	\$ -	(267,254)	\$ (267,254)	(514,684)
Fund Balance, Beginning of Year			21,024		535,708
Fund Balance (Deficit), End of Year			\$ (246,230)		\$ 21,024

# DUPAGE COUNTY, ILLINOIS

Illinois Public Health Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 9,191	\$ 2,523	\$ (6,668)	\$ -
Total Revenues	-	9,191	2,523	(6,668)	-
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	-	9,191	2,523	6,668	-
Total Capital Outlay	-	9,191	2,523	6,668	-
Total Expenditures	-	9,191	2,523	6,668	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -	-
<b>Fund Balance, Beginning of Year</b>			29		29
<b>Fund Balance, End of Year</b>			\$ 29		\$ 29

# DUPAGE COUNTY, ILLINOIS

Illinois Department of Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With	
	Original Budget	Final Budget	Actual	Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ 2,321	\$ 2,321	\$ 1,639
Total Revenues	\$ -	\$ -	\$ 2,321	\$ 2,321	\$ 1,639
<b>Expenditures</b>					
<b>Public Safety</b>					
Personnel Services					
Salaries	-	1,951	1,850	101	1,136
Benefits	-	372	371	1	503
Total Personnel Services	-	2,323	2,221	102	1,639
Total Public Safety	-	2,323	2,221	102	1,639
Total Expenditures	-	2,323	2,221	102	1,639
Net Change in Fund Balance	\$ -	\$ (2,323)	100	\$ 2,423	-
Fund Balance (Deficit), Beginning of Year			(100)		(100)
Fund Balance (Deficit), End of Year			\$ -		\$ (100)

# DUPAGE COUNTY, ILLINOIS

Illinois State Agencies Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 528,840	\$ 226,103	\$ (302,737)	\$ 365,741
Miscellaneous	-	125,000	125,000	-	-
Total Revenues	-	653,840	351,103	(302,737)	365,741
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	260,937	460,590	205,995	254,595	176,449
Benefits	79,215	141,280	64,404	76,876	59,682
Total Personnel Services	340,152	601,870	270,399	331,471	236,131
Commodities					
Other commodities	3,097	8,912	5,269	3,643	-
Total Commodities	3,097	8,912	5,269	3,643	-
Contractual Services					
Professional services	51,059	44,124	3,061	41,063	515
Utilities	4,475	8,435	1,946	6,489	981
Travel expenditure	4,604	13,678	6,304	7,374	-
Training and education	450	2,410	1,960	450	-
Other contractual services	7,132	385,380	4,760	380,620	1,539
Total Contractual Services	67,720	454,027	18,031	435,996	3,035
Total Judicial	410,969	1,064,809	293,699	771,110	239,166
Total Expenditures	410,969	1,064,809	293,699	771,110	239,166
Net Change in Fund Balance	\$ (410,969)	\$ (410,969)	57,404	\$ 468,373	126,575
<b>Fund Balance (Deficit), Beginning of Year</b>			(10,341)		(136,916)
<b>Fund Balance (Deficit), End of Year</b>			\$ 47,063		\$ (10,341)

## DUPAGE COUNTY, ILLINOIS

Illinois Department of Human Services Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 33,284	\$ 159,336	\$ 180,558	\$ 21,222	\$ 74,656
Investment income	-	-	154	154	-
Total Revenues	33,284	159,336	180,712	21,376	74,656
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	18,508	58,826	48,563	10,263	22,069
Benefits	8,902	16,901	14,039	2,862	7,423
Total Personnel Services	27,410	75,727	62,602	13,125	29,492
Contractual Services					
Other contractual services	98,778	176,513	118,146	58,367	17,010
Total Contractual Services	98,778	176,513	118,146	58,367	17,010
Total Public Services	126,188	252,240	180,748	71,492	46,502
Total Expenditures	126,188	252,240	180,748	71,492	46,502
Net Change in Fund Balance	\$ (92,904)	\$ (92,904)	(36)	\$ 92,868	28,154
<b>Fund Balance (Deficit), Beginning of Year</b>			1		(28,153)
<b>Fund Balance (Deficit), End of Year</b>			\$ (35)		\$ 1

# DUPAGE COUNTY, ILLINOIS

Family Self Sufficiency Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 187	\$ 187
Total Revenues	-	-	187	187
<b>Expenditures</b>				
<b>Public Services</b>				
Personnel Services				
Salaries	21,772	21,772	872	20,900
Benefits	17,113	17,113	450	16,663
Total Personnel Services	38,885	38,885	1,322	37,563
Total Public Services	38,885	38,885	1,322	37,563
Total Expenditures	38,885	38,885	1,322	37,563
Net Change in Fund Balance	\$ (38,885)	\$ (38,885)	(1,135)	\$ 37,750
<b>Fund Balance, Beginning of Year</b>			38,920	40,504
<b>Fund Balance, End of Year</b>			\$ 37,785	\$ 38,920



# DUPAGE COUNTY, ILLINOIS

Care Center Foundation Grants Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 230	\$ 230	\$ 100
Miscellaneous	-	96,755	68,576	(28,179)	54,716
Total Revenues	-	96,755	68,806	(27,949)	54,816
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	14,687	72,362	32,258	40,104	28,760
Benefits	-	11,080	7,884	3,196	156
Total Personnel Services	14,687	83,442	40,142	43,300	28,916
Contractual Services					
Professional services	34,378	62,378	28,500	33,878	26,125
Total Contractual Services	34,378	62,378	28,500	33,878	26,125
Total Public Services	49,065	145,820	68,642	77,178	55,041
Total Expenditures	49,065	145,820	68,642	77,178	55,041
Net Change in Fund Balance	\$ (49,065)	\$ (49,065)	164	\$ 49,229	(225)
<b>Fund Balance (Deficit), Beginning of Year</b>			(107)		118
<b>Fund Balance (Deficit), End of Year</b>			\$ 57		\$ (107)

## DUPAGE COUNTY, ILLINOIS

Illinois Community Action Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Miscellaneous	\$ -	\$ 39,000	\$ 17,455	\$ (21,545)	\$ 33,258
Total Revenues	-	39,000	17,455	(21,545)	33,258
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	14,397	44,167	12,504	31,663	23,951
Benefits	6,517	15,747	4,951	10,796	7,169
Total Personnel Services	20,914	59,914	17,455	42,459	31,120
Total Public Services	20,914	59,914	17,455	42,459	31,120
Total Expenditures	20,914	59,914	17,455	42,459	31,120
Net Change in Fund Balance	\$ (20,914)	\$ (20,914)	-	\$ 20,914	2,138
<b>Fund Balance (Deficit), Beginning of Year</b>			-		(2,138)
<b>Fund Balance, End of Year</b>			\$ -		\$ -

# DUPAGE COUNTY, ILLINOIS

Emergency Deployment Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Miscellaneous	\$ 13,934	\$ 13,934	\$ -	\$ (13,934)	\$ -
Total Revenues	13,934	13,934	-	(13,934)	-
<b>Expenditures</b>					
<b>Public Safety</b>					
Personnel Services					
Salaries	11,300	11,300	-	11,300	-
Benefits	600	600	-	600	-
Total Personnel Services	11,900	11,900	-	11,900	-
Commodities					
Other commodities	1,034	1,034	-	1,034	-
Total Commodities	1,034	1,034	-	1,034	-
Contractual Services					
Travel expenditure	1,000	1,000	-	1,000	-
Total Contractual Services	1,000	1,000	-	1,000	-
Total Public Safety	13,934	13,934	-	13,934	-
Total Expenditures	13,934	13,934	-	13,934	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ -		\$ -

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2017

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Debt Service Funds**

#### **Budgeted Funds Only**

**Special Service Area Bonds Water System/Sanitary Sewer Projects** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs for Special Service Area Bonds used to finance water system and sanitary sewer projects. These bonds are Unlimited Tax Ad Valorem within the Special Service Area only.

**1993 General Obligation Bonds – Jail Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease the 1991 Jail Project Bonds issue.

**1993 General Obligation Bonds – Stormwater Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease the 1991 Stormwater Project Bonds issue.

**2010 General Obligation Bonds Alternative Revenue Bonds** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue.

**2011 General Obligation Refunding Bonds – Drainage Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Drainage Project Bonds.

**2015A Transportation Revenue Refunding Bonds** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease a portion of the 2005 Motor Fuel Tax Revenue Refunding Bonds.

**2015B General Obligation Refunding Bonds – Drainage Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease a portion of the 2005 General Obligation Alternate Drainage Project Bonds.

**2016 Stormwater Bond Debt Service** – This fund is used to account for the accumulation of pledged revenues, and the payment of principal, interest, and related costs associated with the 2016 G.O. Alternate Revenue Stormwater Project Bonds. These bonds were issued to currently refund the remaining outstanding 2006 General Obligation Alternate Revenue Stormwater Project Bonds.

**2016 Courthouse Bonds Debt Service** – This fund is used to account for the accumulation of real estate taxes, and the payment of principal, interest, and related costs associated with the 2016 Courthouse Project Bonds. These bonds were issued to currently refund the remaining outstanding 2006 G.O. Limited Tax Courthouse Project Bonds.

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet - Debt Service Funds As of November 30, 2017

	Special Service Area Bonds Water System / Sanitary Sewer Projects Fund	1993 General Obligation Bonds - Jail Project Fund	1993 General Obligation Bonds - Stormwater Project Fund	2010 General Obligation Alternative Revenue Bonds Fund
<b>Assets</b>				
Cash and investments	\$ 1,279,953	\$ 3,377,632	\$ 4,859,424	\$ 7,931
Receivables				
Taxes	1,184,850	-	-	-
State shared revenue	-	-	-	-
Interest	3,259	7,498	10,788	18
Due from other funds	51,392	-	-	-
Total Assets	<u>\$ 2,519,454</u>	<u>\$ 3,385,130</u>	<u>\$ 4,870,212</u>	<u>\$ 7,949</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Other liabilities	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	1,176,400	-	-	-
Unavailable other taxes	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>1,176,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	<u>1,343,054</u>	<u>3,385,130</u>	<u>4,870,212</u>	<u>7,949</u>
Total Fund Balances	<u>1,343,054</u>	<u>3,385,130</u>	<u>4,870,212</u>	<u>7,949</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,519,454</u>	<u>\$ 3,385,130</u>	<u>\$ 4,870,212</u>	<u>\$ 7,949</u>

2011 General Obligation Refunding Bonds - Drainage Project Fund	2015A Transportation Revenue Refunding Bonds Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 Stormwater Bond Debt Service Fund	2016 Courthouse Bonds Debt Service Fund	Total Nonmajor Debt Service Funds
\$ 639,386	\$ 5,806,966	\$ 1,691,241	\$ 2,010,021	\$ 3,453,690	\$ 23,126,244
141,767	4,878,908	364,613	-	3,754,957	10,325,095
-	3,569,896	-	-	-	3,569,896
1,368	-	3,620	4,462	2,302	33,315
-	-	-	-	-	51,392
<u>\$ 782,521</u>	<u>\$ 14,255,770</u>	<u>\$ 2,059,474</u>	<u>\$ 2,014,483</u>	<u>\$ 7,210,949</u>	<u>\$ 37,105,942</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	3,718,770	4,895,170
47,533	1,609,971	121,538	-	-	1,779,042
-	997,505	-	-	-	997,505
<u>47,533</u>	<u>2,607,476</u>	<u>121,538</u>	<u>-</u>	<u>3,718,770</u>	<u>7,671,717</u>
<u>734,988</u>	<u>11,648,294</u>	<u>1,937,936</u>	<u>2,014,483</u>	<u>3,492,179</u>	<u>29,434,225</u>
<u>734,988</u>	<u>11,648,294</u>	<u>1,937,936</u>	<u>2,014,483</u>	<u>3,492,179</u>	<u>29,434,225</u>
<u>\$ 782,521</u>	<u>\$ 14,255,770</u>	<u>\$ 2,059,474</u>	<u>\$ 2,014,483</u>	<u>\$ 7,210,949</u>	<u>\$ 37,105,942</u>

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service Funds  
For the Year Ended November 30, 2017

	Special Service Area Bonds Water System / Sanitary Sewer Projects Fund	1993 General Obligation Bonds - Jail Project Fund	1993 General Obligation Bonds - Stormwater Project Fund	2010 General Obligation Alternative Revenue Bonds Fund
<b>Revenues</b>				
Taxes				
Property	\$ 1,197,572	\$ -	\$ -	\$ -
Sales	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Investment income (loss)	4,634	17,080	24,557	3,828
Miscellaneous	12,146	-	-	-
Total Revenues	<u>1,214,352</u>	<u>17,080</u>	<u>24,557</u>	<u>3,828</u>
<b>Expenditures</b>				
Current				
Public works	309,824	-	-	-
Debt Service				
Principal	601,148	2,810,000	4,035,000	-
Interest	248,409	800,520	1,151,500	3,611,802
Fiscal agent fees	1,200	-	-	600
Total Expenditures	<u>1,160,581</u>	<u>3,610,520</u>	<u>5,186,500</u>	<u>3,612,402</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>53,771</u>	<u>(3,593,440)</u>	<u>(5,161,943)</u>	<u>(3,608,574)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	3,686,840	5,303,520	3,612,560
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,686,840</u>	<u>5,303,520</u>	<u>3,612,560</u>
Net Change in Fund Balances	53,771	93,400	141,577	3,986
<b>Fund Balances, Beginning of Year</b>	<u>1,289,283</u>	<u>3,291,730</u>	<u>4,728,635</u>	<u>3,963</u>
<b>Fund Balances, End of Year</b>	<u>\$ 1,343,054</u>	<u>\$ 3,385,130</u>	<u>\$ 4,870,212</u>	<u>\$ 7,949</u>

2011 General Obligation Refunding Bonds - Drainage Project Fund	2015A Transportation Revenue Refunding Bonds Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 Stormwater Bond Debt Service Fund	2016 Courthouse Bonds Debt Service Fund	Total Nonmajor Debt Service Funds
\$ -	\$ -	\$ -	\$ -	\$ 3,724,083	\$ 4,921,655
568,496	-	1,455,815	-	-	2,024,311
-	19,444,307	-	-	-	19,444,307
-	15,418,763	-	-	-	15,418,763
3,091	42,014	8,349	9,994	11,312	124,859
-	-	-	-	-	12,146
<u>571,587</u>	<u>34,905,084</u>	<u>1,464,164</u>	<u>9,994</u>	<u>3,735,395</u>	<u>41,946,041</u>
-	-	-	-	-	309,824
400,000	9,005,000	1,220,000	1,785,000	2,145,000	22,001,148
169,850	598,886	232,121	146,124	1,641,400	8,600,612
350	-	450	500	-	3,100
<u>570,200</u>	<u>9,603,886</u>	<u>1,452,571</u>	<u>1,931,624</u>	<u>3,786,400</u>	<u>30,914,684</u>
<u>1,387</u>	<u>25,301,198</u>	<u>11,593</u>	<u>(1,921,630)</u>	<u>(51,005)</u>	<u>11,031,357</u>
-	-	-	1,918,184	-	14,521,104
-	(29,338,282)	-	-	-	(29,338,282)
-	(29,338,282)	-	1,918,184	-	(14,817,178)
1,387	(4,037,084)	11,593	(3,446)	(51,005)	(3,785,821)
<u>733,601</u>	<u>15,685,378</u>	<u>1,926,343</u>	<u>2,017,929</u>	<u>3,543,184</u>	<u>33,220,046</u>
<u>\$ 734,988</u>	<u>\$ 11,648,294</u>	<u>\$ 1,937,936</u>	<u>\$ 2,014,483</u>	<u>\$ 3,492,179</u>	<u>\$ 29,434,225</u>



## DUPAGE COUNTY, ILLINOIS

Special Service Area Bonds Water System / Sanitary Sewer Projects Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 1,174,233	\$ 1,174,233	\$ 1,197,572	\$ 23,339	\$ 1,120,619
Investment income	815	815	4,634	3,819	3,095
Miscellaneous	-	-	12,146	12,146	47,573
Total Revenues	1,175,048	1,175,048	1,214,352	39,304	1,171,287
<b>Expenditures</b>					
<b>Public Works</b>					
Contractual Services					
Other contractual services	309,824	309,824	309,824	-	309,824
Total Contractual Services	309,824	309,824	309,824	-	309,824
Total Public Works	309,824	309,824	309,824	-	309,824
<b>Debt Service</b>					
Principal	601,148	601,148	601,148	-	585,299
Interest	248,802	248,802	248,409	393	267,993
Fiscal agent fees	1,200	1,200	1,200	-	1,200
Total Debt Service	851,150	851,150	850,757	393	854,492
Total Expenditures	1,160,974	1,160,974	1,160,581	393	1,164,316
Net Change in Fund Balance	\$ 14,074	\$ 14,074	53,771	\$ 39,697	6,971
Fund Balance, Beginning of Year			1,289,283		1,282,312
Fund Balance, End of Year			\$ 1,343,054		\$ 1,289,283

# DUPAGE COUNTY, ILLINOIS

1993 General Obligation Bonds - Jail Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Investment income	\$ 5,000	\$ 5,000	\$ 17,080	\$ 12,080	\$ 14,378
Total Revenues	5,000	5,000	17,080	12,080	14,378
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	2,810,000	2,810,000	2,810,000	-	2,660,000
Interest	800,520	800,520	800,520	-	953,680
Total Debt Service	3,610,520	3,610,520	3,610,520	-	3,613,680
Total Expenditures	3,610,520	3,610,520	3,610,520	-	3,613,680
Excess (Deficiency) of Revenues Over Expenditures	(3,605,520)	(3,605,520)	(3,593,440)	12,080	(3,599,302)
<b>Other Financing Sources</b>					
Transfers in	3,686,840	3,686,840	3,686,840	-	3,689,200
Total Other Financing Sources	3,686,840	3,686,840	3,686,840	-	3,689,200
Net Change in Fund Balance	\$ 81,320	\$ 81,320	93,400	\$ 12,080	89,898
<b>Fund Balance, Beginning of Year</b>			3,291,730		3,201,832
<b>Fund Balance, End of Year</b>			\$ 3,385,130		\$ 3,291,730

# DUPAGE COUNTY, ILLINOIS

1993 General Obligation Bonds - Stormwater Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ 8,000	\$ 8,000	\$ 24,557	\$ 16,557	\$ 21,071
Total Revenues	8,000	8,000	24,557	16,557	21,071
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	4,035,000	4,035,000	4,035,000	-	3,820,000
Interest	1,151,500	1,151,500	1,151,500	-	1,371,440
Total Debt Service	5,186,500	5,186,500	5,186,500	-	5,191,440
Total Expenditures	5,186,500	5,186,500	5,186,500	-	5,191,440
Excess (Deficiency) of Revenues Over Expenditures	(5,178,500)	(5,178,500)	(5,161,943)	16,557	(5,170,369)
<b>Other Financing Sources</b>					
Transfers in	5,303,520	5,303,520	5,303,520	-	5,299,480
Total Other Financing Sources	5,303,520	5,303,520	5,303,520	-	5,299,480
Net Change in Fund Balance	\$ 125,020	\$ 125,020	141,577	\$ 16,557	129,111
<b>Fund Balance, Beginning of Year</b>			4,728,635		4,599,524
<b>Fund Balance, End of Year</b>			\$ 4,870,212		\$ 4,728,635

# DUPAGE COUNTY, ILLINOIS

2010 General Obligation Alternative Revenue Bonds Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 3,828	\$ 3,828	\$ 3,042
Total Revenues	-	-	3,828	3,828	3,042
<b>Expenditures</b>					
<b>Debt Service</b>					
Interest	3,611,803	3,611,803	3,611,802	1	3,611,802
Fiscal agent fees	600	600	600	-	600
Total Debt Service	3,612,403	3,612,403	3,612,402	1	3,612,402
Total Expenditures	3,612,403	3,612,403	3,612,402	1	3,612,402
Excess (Deficiency) of Revenues Over Expenditures	(3,612,403)	(3,612,403)	(3,608,574)	3,829	(3,609,360)
<b>Other Financing Sources</b>					
Transfers in	3,612,560	3,612,560	3,612,560	-	3,612,560
Total Other Financing Sources	3,612,560	3,612,560	3,612,560	-	3,612,560
Net Change in Fund Balance	\$ 157	\$ 157	3,986	\$ 3,829	3,200
<b>Fund Balance, Beginning of Year</b>			3,963		763
<b>Fund Balance, End of Year</b>			\$ 7,949		\$ 3,963

# DUPAGE COUNTY, ILLINOIS

2011 General Obligation Refunding Bonds - Drainage Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Taxes	\$ 568,488	\$ 568,488	\$ 568,496	\$ 8	\$ 566,100
Investment income	500	500	3,091	2,591	2,498
Total Revenues	568,988	568,988	571,587	2,599	568,598
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	400,000	400,000	400,000	-	390,000
Interest	169,850	169,850	169,850	-	177,650
Fiscal agent fees	400	400	350	50	350
Total Debt Service	570,250	570,250	570,200	50	568,000
Total Expenditures	570,250	570,250	570,200	50	568,000
Net Change in Fund Balance	\$ (1,262)	\$ (1,262)	1,387	\$ 2,649	598
<b>Fund Balance, Beginning of Year</b>			733,601		733,003
<b>Fund Balance, End of Year</b>			\$ 734,988		\$ 733,601

## DUPAGE COUNTY, ILLINOIS

2015A Transportation Revenue Refunding Bonds Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 18,800,000	\$ 18,800,000	\$ 19,444,307	\$ 644,307	\$ 19,386,604
Intergovernmental	15,264,065	15,264,065	15,418,763	154,698	15,332,586
Investment income	2,500	2,500	42,014	39,514	5,213
Total Revenues	34,066,565	34,066,565	34,905,084	838,519	34,724,403
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	9,005,000	9,005,000	9,005,000	-	8,830,000
Interest	598,886	598,886	598,886	-	785,405
Total Debt Service	9,603,886	9,603,886	9,603,886	-	9,615,405
Total Expenditures	9,603,886	9,603,886	9,603,886	-	9,615,405
Excess (Deficiency) of Revenues Over Expenditures	24,462,679	24,462,679	25,301,198	838,519	25,108,998
<b>Other Financing Uses</b>					
Transfers out	(24,400,000)	(24,400,000)	(29,338,282)	(4,938,282)	(20,912,702)
Total Other Financing Uses	(24,400,000)	(24,400,000)	(29,338,282)	(4,938,282)	(20,912,702)
Net Change in Fund Balance	\$ 62,679	\$ 62,679	(4,037,084)	\$ (4,099,763)	4,196,296
<b>Fund Balance, Beginning of Year</b>			15,685,378		11,489,082
<b>Fund Balance, End of Year</b>			\$ 11,648,294		\$ 15,685,378

# DUPAGE COUNTY, ILLINOIS

2015B General Obligation Refunding Bonds - Drainage Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 1,454,760	\$ 1,454,760	\$ 1,455,815	\$ 1,055	\$ 1,442,869
Investment income	500	500	8,349	7,849	6,711
Total Revenues	1,455,260	1,455,260	1,464,164	8,904	1,449,580
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	1,220,000	1,220,000	1,220,000	-	1,175,000
Interest	232,121	232,121	232,121	-	273,327
Fiscal agent fees	450	450	450	-	450
Total Debt Service	1,452,571	1,452,571	1,452,571	-	1,448,777
Total Expenditures	1,452,571	1,452,571	1,452,571	-	1,448,777
Net Change in Fund Balance	\$ 2,689	\$ 2,689	11,593	\$ 8,904	803
<b>Fund Balance, Beginning of Year</b>			1,926,343		1,925,540
<b>Fund Balance, End of Year</b>			\$ 1,937,936		\$ 1,926,343

# DUPAGE COUNTY, ILLINOIS

2016 Stormwater Bond Debt Service Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ 500	\$ 500	\$ 9,994	\$ 9,494	\$ 1,907
Total Revenues	500	500	9,994	9,494	1,907
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	1,785,000	1,785,000	1,785,000	-	10,800,000
Interest	146,124	146,124	146,124	-	147,912
Fiscal agent fees	500	500	500	-	8,650
Issuance costs	-	-	-	-	78,832
Total Debt Service	1,931,624	1,931,624	1,931,624	-	11,035,394
Total Expenditures	1,931,624	1,931,624	1,931,624	-	11,035,394
Excess (Deficiency) of Revenues Over Expenditures	(1,931,124)	(1,931,124)	(1,921,630)	9,494	(11,033,487)
<b>Other Financing Sources</b>					
Transfers in	1,918,184	1,918,184	1,918,184	-	2,081,416
Long term debt issued	-	-	-	-	10,970,000
Total Other Financing Sources	1,918,184	1,918,184	1,918,184	-	13,051,416
Net Change in Fund Balance	\$ (12,940)	\$ (12,940)	(3,446)	\$ 9,494	2,017,929
<b>Fund Balance, Beginning of Year</b>			2,017,929		-
<b>Fund Balance, End of Year</b>			\$ 2,014,483		\$ 2,017,929



# DUPAGE COUNTY, ILLINOIS

2016 Courthouse Bonds Debt Service Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 3,679,950	\$ 3,679,950	\$ 3,724,083	\$ 44,133	\$ 3,726,420
Investment income	400	400	11,312	10,912	1,654
Total Revenues	3,680,350	3,680,350	3,735,395	55,045	3,728,074
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	2,145,000	2,145,000	2,145,000	-	42,020,000
Interest	1,641,400	1,641,400	1,641,400	-	1,027,050
Fiscal agent fees	-	-	-	-	4,200
Issuance costs	-	-	-	-	387,358
Total Debt Service	3,786,400	3,786,400	3,786,400	-	43,438,608
Total Expenditures	3,786,400	3,786,400	3,786,400	-	43,438,608
Excess (Deficiency) of Revenues Over Expenditures	(106,050)	(106,050)	(51,005)	55,045	(39,710,534)
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	515,142
Long term debt issued	-	-	-	-	36,050,000
Premium on debt issued	-	-	-	-	6,688,576
Total Other Financing Sources	-	-	-	-	43,253,718
Net Change in Fund Balance	\$ (106,050)	\$ (106,050)	(51,005)	\$ 55,045	3,543,184
<b>Fund Balance, Beginning of Year</b>			3,543,184		-
<b>Fund Balance, End of Year</b>			\$ 3,492,179		\$ 3,543,184

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2017

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Capital Projects Funds**

#### **Budgeted Funds Only**

**2010 General Obligation Alternate Revenue Bond Projects** – This fund was established to account for the acquisition, construction, and installation of various public improvement projects throughout the County.

**2011 Drainage Bond Project** – This fund was established to account for all resources received and used for the construction of drainage projects.

**Highway Impact Fees – Administration** – This fund was established to account for the revenue and expenditures of special fees assessed by the County on administrative costs associated with new development within the County.

**Impact Fee Service Area 1** – This fund was established to account for the revenue and expenditure of a special fee assessed by the County on new development within Service Area 1. This fee must be used to improve and/or expand the transportation infrastructure of the service area.

**Impact Fee Service Area 2** – This fund was established to account for the revenue and expenditure of a special fee assessed by the County on new development within Service Area 2. This fee must be used to improve and/or expand the transportation infrastructure of the service area.

**Impact Fee Service Area 3** – This fund was established to account for the revenue and expenditure of a special fee assessed by the County on new development within Service Area 3. This fee must be used to improve and/or expand the transportation infrastructure of the service area.

**Impact Fee Service Area 4** – This fund was established to account for the revenue and expenditure of a special fee assessed by the County on new development within Service Area 4. This fee must be used to improve and/or expand the transportation infrastructure of the service area.

**Impact Fee Service Area 5** – This fund was established to account for the revenue and expenditure of a special fee assessed by the County on new development within Service Area 5. This fee must be used to improve and/or expand the transportation infrastructure of the service area.

**Impact Fee Service Area 6** – This fund was established to account for the revenue and expenditure of a special fee assessed by the County on new development within Service Area 6. This fee must be used to improve and/or expand the transportation infrastructure of the service area.

**Impact Fee Service Area 7** – This fund was established to account for the revenue and expenditure of a special fee assessed by the County on new development within Service Area 7. This fee must be used to improve and/or expand the transportation infrastructure of the service area.

# **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2017

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Capital Projects Funds**

#### **Budgeted Funds Only**

**Impact Fee Service Area 8** – This fund was established to account for the revenue and expenditure of a special fee assessed by the County on new development within Service Area 8. This fee must be used to improve and/or expand the transportation infrastructure of the service area.

**Impact Fee Service Area 9** – This fund was established to account for the revenue and expenditure of a special fee assessed by the County on new development within Service Area 9. This fee must be used to improve and/or expand the transportation infrastructure of the service area.

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

**DuComm Reomdel Project** – This fund was established to account for the funding source revenues and expenditures of a joint construction project between DuPage County & ETSB for the construction of a new 911 center on the DuPage County campus.

**Health Department Capital Projects** – This fund was established for expenditures related to the planning and funding of capital projects determined by the Board of Health to be necessary for preserving, building, or improving the Department's infrastructure.

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet - Capital Projects Funds As of November 30, 2017

	2010 General Obligation Alternative Revenue Bond Projects Fund	2011 Drainage Bond Project Fund	Highway Impact Fees Fund	Highway Impact Fee - Administration Fund
<b>Assets</b>				
Cash and investments	\$ 2,146,785	\$ 18,909	\$ -	\$ 204,972
Receivables				
Taxes	-	1,274	-	-
Interest	-	42	-	466
Due from federal, state and other governmental units	571,428	-	-	-
Total Assets	<u>\$ 2,718,213</u>	<u>\$ 20,225</u>	<u>\$ -</u>	<u>\$ 205,438</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ 51,379	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-
Total Liabilities	<u>51,379</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable other taxes	-	637	-	-
Unavailable intergovernmental revenue	571,428	-	-	-
Total Deferred Inflows of Resources	<u>571,428</u>	<u>637</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>				
Restricted	2,095,406	19,588	-	205,438
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>2,095,406</u>	<u>19,588</u>	<u>-</u>	<u>205,438</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 2,718,213</u>	<u>\$ 20,225</u>	<u>\$ -</u>	<u>\$ 205,438</u>

Impact Fee Service Area 1 Fund	Impact Fee Service Area 2 Fund	Impact Fee Service Area 3 Fund	Impact Fee Service Area 4 Fund	Impact Fee Service Area 5 Fund	Impact Fee Service Area 6 Fund	Impact Fee Service Area 7 Fund
\$ 195,633	\$ 365,724	\$ 476,346	\$ 408,928	\$ 1,067,487	\$ 790,399	\$ 627,387
-	-	-	-	-	-	-
573	715	1,058	902	2,374	1,755	1,391
-	-	-	-	-	-	-
<u>\$ 196,206</u>	<u>\$ 366,439</u>	<u>\$ 477,404</u>	<u>\$ 409,830</u>	<u>\$ 1,069,861</u>	<u>\$ 792,154</u>	<u>\$ 628,778</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	17,586	-	-	-
-	-	-	17,586	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
196,206	366,439	477,404	392,244	1,069,861	792,154	628,778
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>196,206</u>	<u>366,439</u>	<u>477,404</u>	<u>392,244</u>	<u>1,069,861</u>	<u>792,154</u>	<u>628,778</u>
<u>\$ 196,206</u>	<u>\$ 366,439</u>	<u>\$ 477,404</u>	<u>\$ 409,830</u>	<u>\$ 1,069,861</u>	<u>\$ 792,154</u>	<u>\$ 628,778</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet - Capital Projects Funds As of November 30, 2017

	Impact Fee Service Area 8 Fund	Impact Fee Service Area 9 Fund	County Infrastructure Fund	DuComm Remodel Project Fund
<b>Assets</b>				
Cash and investments	\$ 415,926	\$ 541,115	\$ 3,526,306	\$ 2,559,755
Receivables				
Taxes	-	-	-	-
Interest	926	1,265	12,816	5,711
Due from federal, state and other governmental units	-	4,110	-	-
Total Assets	<u>\$ 416,852</u>	<u>\$ 546,490</u>	<u>\$ 3,539,122</u>	<u>\$ 2,565,466</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ 105,020	\$ (17,227)	\$ 884,132	\$ 2,871,131
Retainage payable	-	-	13,033	582,703
Due to federal, state and other governmental units	-	-	-	-
Total Liabilities	<u>105,020</u>	<u>(17,227)</u>	<u>897,165</u>	<u>3,453,834</u>
<b>Deferred Inflows of Resources</b>				
Unavailable other taxes	-	-	-	-
Unavailable intergovernmental revenue	-	4,110	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>4,110</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>				
Restricted	311,832	559,607	-	-
Committed	-	-	2,641,957	-
Unassigned	-	-	-	(888,368)
Total Fund Balances (Deficits)	<u>311,832</u>	<u>559,607</u>	<u>2,641,957</u>	<u>(888,368)</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 416,852</u>	 <u>\$ 546,490</u>	 <u>\$ 3,539,122</u>	 <u>\$ 2,565,466</u>

Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Capital Projects Fund	Total Nonmajor Capital Projects Funds
\$ 563,872	\$ 2,674	\$ 1,217,113	\$ 15,129,331
-	-	-	1,274
1,252	6	-	31,252
-	-	-	575,538
<u>\$ 565,124</u>	<u>\$ 2,680</u>	<u>\$ 1,217,113</u>	<u>\$ 15,737,395</u>
\$ -	\$ -	\$ -	\$ 3,894,435
-	-	-	595,736
-	-	-	17,586
<u>-</u>	<u>-</u>	<u>-</u>	<u>4,507,757</u>
-	-	-	637
-	-	-	575,538
<u>-</u>	<u>-</u>	<u>-</u>	<u>576,175</u>
565,124	2,680	-	7,682,761
-	-	1,217,113	3,859,070
-	-	-	(888,368)
<u>565,124</u>	<u>2,680</u>	<u>1,217,113</u>	<u>10,653,463</u>
<u>\$ 565,124</u>	<u>\$ 2,680</u>	<u>\$ 1,217,113</u>	<u>\$ 15,737,395</u>

(Concluded)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects Funds For the Year Ended November 30, 2017

	2010 General Obligation Alternative Revenue Bond Projects Fund	2011 Drainage Bond Project Fund	Highway Impact Fees Fund	Highway Impact Fee - Administration Fund
<b>Revenues</b>				
Taxes				
Sales	\$ -	\$ 2,792	\$ -	\$ -
Charges for services	-	-	-	52,943
Intergovernmental	-	-	-	50,316
Investment income (loss)	17,026	83	-	9,998
Miscellaneous	78,214	-	-	-
Total Revenues	<u>95,240</u>	<u>2,875</u>	<u>-</u>	<u>113,257</u>
<b>Expenditures</b>				
Current				
General government	110,995	-	-	-
Highway, streets and bridges	-	-	-	43,343
Capital outlay	<u>352,801</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>463,796</u>	<u>-</u>	<u>-</u>	<u>43,343</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(368,556)</u>	<u>2,875</u>	<u>-</u>	<u>69,914</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	189,756	231,102
Transfers out	-	-	(4,674,915)	(95,578)
Capital contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(4,485,159)</u>	<u>135,524</u>
Net Change in Fund Balances	<u>(368,556)</u>	<u>2,875</u>	<u>(4,485,159)</u>	<u>205,438</u>
<b>Fund Balances, Beginning of Year</b>	<u>2,463,962</u>	<u>16,713</u>	<u>4,485,159</u>	<u>-</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 2,095,406</u>	<u>\$ 19,588</u>	<u>\$ -</u>	<u>\$ 205,438</u>



Impact Fee Service Area 1 Fund	Impact Fee Service Area 2 Fund	Impact Fee Service Area 3 Fund	Impact Fee Service Area 4 Fund	Impact Fee Service Area 5 Fund	Impact Fee Service Area 6 Fund	Impact Fee Service Area 7 Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120,320	123,985	134,540	173,262	44,356	56,657	86,392
-	-	-	-	-	-	-
899	633	869	980	2,784	1,982	1,407
-	-	-	-	-	-	-
<u>121,219</u>	<u>124,618</u>	<u>135,409</u>	<u>174,242</u>	<u>47,140</u>	<u>58,639</u>	<u>87,799</u>
-	-	-	-	-	-	-
-	-	-	605	-	-	-
<u>200,000</u>	-	-	<u>27,160</u>	<u>38,346</u>	-	-
<u>200,000</u>	-	-	<u>27,765</u>	<u>38,346</u>	-	-
<u>(78,781)</u>	<u>124,618</u>	<u>135,409</u>	<u>146,477</u>	<u>8,794</u>	<u>58,639</u>	<u>87,799</u>
274,987	241,821	341,995	245,767	1,061,067	733,515	540,979
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>274,987</u>	<u>241,821</u>	<u>341,995</u>	<u>245,767</u>	<u>1,061,067</u>	<u>733,515</u>	<u>540,979</u>
196,206	366,439	477,404	392,244	1,069,861	792,154	628,778
-	-	-	-	-	-	-
<u>\$ 196,206</u>	<u>\$ 366,439</u>	<u>\$ 477,404</u>	<u>\$ 392,244</u>	<u>\$ 1,069,861</u>	<u>\$ 792,154</u>	<u>\$ 628,778</u>

(Continued)

	Impact Fee Service Area 8 Fund	Impact Fee Service Area 9 Fund	County Infrastructure Fund	DuComm Remodel Project Fund
<b>Revenues</b>				
Taxes				
Sales	\$ -	\$ -	\$ -	\$ -
Charges for services	52,758	232,086	-	-
Intergovernmental	-	22,640	-	-
Investment income (loss)	1,020	1,578	13,982	1,855
Miscellaneous	-	-	-	771,762
Total Revenues	<u>53,778</u>	<u>256,304</u>	<u>13,982</u>	<u>773,617</u>
<b>Expenditures</b>				
Current				
General government	-	-	-	-
Highway, streets and bridges	-	1,580	-	-
Capital outlay	<u>133,727</u>	<u>212,840</u>	<u>2,440,616</u>	<u>7,404,046</u>
Total Expenditures	<u>133,727</u>	<u>214,420</u>	<u>2,440,616</u>	<u>7,404,046</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(79,949)</u>	<u>41,884</u>	<u>(2,426,634)</u>	<u>(6,630,429)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	408,494	595,188	3,213,000	1,742,061
Transfers out	(16,713)	(77,465)	-	-
Capital contributions	-	-	-	4,000,000
Total Other Financing Sources (Uses)	<u>391,781</u>	<u>517,723</u>	<u>3,213,000</u>	<u>5,742,061</u>
Net Change in Fund Balances	311,832	559,607	786,366	(888,368)
<b>Fund Balances, Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>1,855,591</u>	<u>-</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 311,832</u>	<u>\$ 559,607</u>	<u>\$ 2,641,957</u>	<u>\$ (888,368)</u>

Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Capital Projects Fund	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ -	\$ 2,792
-	-	-	1,077,299
-	-	-	72,956
2,754	13	2,220	60,083
-	-	-	849,976
<u>2,754</u>	<u>13</u>	<u>2,220</u>	<u>2,063,106</u>
-	-	-	110,995
-	-	-	45,528
-	-	-	<u>10,809,536</u>
-	-	-	<u>10,966,059</u>
<u>2,754</u>	<u>13</u>	<u>2,220</u>	<u>(8,902,953)</u>
-	-	500,000	10,319,732
-	-	-	(4,864,671)
-	-	-	<u>4,000,000</u>
-	-	<u>500,000</u>	<u>9,455,061</u>
2,754	13	502,220	552,108
<u>562,370</u>	<u>2,667</u>	<u>714,893</u>	<u>10,101,355</u>
<u>\$ 565,124</u>	<u>\$ 2,680</u>	<u>\$ 1,217,113</u>	<u>\$ 10,653,463</u>

(Concluded)

# DUPAGE COUNTY, ILLINOIS

2010 General Obligation Alternative Revenue Bond Projects Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Investment income	\$ 1,000	\$ 1,000	\$ 17,026	\$ 16,026	\$ 4,154
Miscellaneous	-	-	78,214	78,214	-
Total Revenues	1,000	1,000	95,240	94,240	4,154
<b>Expenditures</b>					
<b>General Government</b>					
Commodities					
Equipment	-	-	-	-	5,946
Total Commodities	-	-	-	-	5,946
Contractual Services					
Professional services	1,000,000	920,409	31,404	889,005	97,131
Repairs and maintenance	-	-	-	-	326
Other contractual services	505,902	1,423,730	79,591	1,344,139	313,786
Total Contractual Services	1,505,902	2,344,139	110,995	2,233,144	411,243
Total General Government	1,505,902	2,344,139	110,995	2,233,144	417,189
<b>Capital Outlay</b>					
Capital outlay	1,990,967	1,152,730	352,801	799,929	1,792,945
Total Capital Outlay	1,990,967	1,152,730	352,801	799,929	1,792,945
Total Expenditures	3,496,869	3,496,869	463,796	3,033,073	2,210,134
Net Change in Fund Balance	\$ (3,495,869)	\$ (3,495,869)	(368,556)	\$ 3,127,313	(2,205,980)
<b>Fund Balance, Beginning of Year</b>			2,463,962		4,669,942
<b>Fund Balance, End of Year</b>			\$ 2,095,406		\$ 2,463,962

# DUPAGE COUNTY, ILLINOIS

2011 Drainage Bond Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ 2,792	\$ 2,792	\$ 3,104
Investment income	500	500	83	(417)	53
Total Revenues	500	500	2,875	2,375	3,157
<b>Expenditures</b>					
Total Expenditures	-	-	-	-	-
Net Change in Fund Balance	\$ 500	\$ 500	2,875	\$ 2,375	3,157
<b>Fund Balance, Beginning of Year</b>			16,713		13,556
<b>Fund Balance, End of Year</b>			\$ 19,588		\$ 16,713

# DUPAGE COUNTY, ILLINOIS

Highway Impact Fee - Administration Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ 50,316	\$ 50,316	\$ -
Charges for services	38,000	38,000	52,943	14,943	-
Investment income	800	800	9,998	9,198	-
Total Revenues	38,800	38,800	113,257	74,457	-
<b>Expenditures</b>					
<b>Highways, Streets and Bridges</b>					
Contractual Services					
Professional services	88,600	88,600	42,023	46,577	-
Other contractual services	35,120	34,515	1,320	33,195	-
Total Contractual Services	123,720	123,115	43,343	79,772	-
Total Highways, Streets and Bridges	123,720	123,115	43,343	79,772	-
<b>Capital Outlay</b>					
Capital outlay	4,499,395	4,237,250	-	4,237,250	-
Total Capital Outlay	4,499,395	4,237,250	-	4,237,250	-
Total Expenditures	4,623,115	4,360,365	43,343	4,317,022	-
Excess (Deficiency) of Revenues Over Expenditures	(4,584,315)	(4,321,565)	69,914	4,391,479	-
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	231,102	231,102	-
Transfers out	-	-	(95,578)	(95,578)	-
Total Other Financing Sources (Uses)	-	-	135,524	135,524	-
Net Change in Fund Balance	\$ (4,584,315)	\$ (4,321,565)	205,438	\$ 4,527,003	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 205,438		\$ -

# DUPAGE COUNTY, ILLINOIS

Impact Fee Service Area 1 Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 21,000	\$ 21,000	\$ 120,320	\$ 99,320	\$ -
Investment income	400	400	899	499	-
Total Revenues	21,400	21,400	121,219	99,819	-
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	-	200,000	200,000	-	-
Total Capital Outlay	-	200,000	200,000	-	-
Total Expenditures	-	200,000	200,000	-	-
Excess (Deficiency) of Revenues Over Expenditures	21,400	(178,600)	(78,781)	99,819	-
<b>Other Financing Sources</b>					
Transfers in	-	-	274,987	274,987	-
Total Other Financing Sources	-	-	274,987	274,987	-
Net Change in Fund Balance	\$ 21,400	\$ (178,600)	196,206	\$ 374,806	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 196,206		\$ -

# DUPAGE COUNTY, ILLINOIS

Impact Fee Service Area 2 Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 86,000	\$ 86,000	\$ 123,985	\$ 37,985	\$ -
Investment income	1,900	1,900	633	(1,267)	-
Total Revenues	87,900	87,900	124,618	36,718	-
<b>Expenditures</b>					
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	87,900	87,900	124,618	36,718	-
<b>Other Financing Sources</b>					
Transfers in	-	-	241,821	241,821	-
Total Other Financing Sources	-	-	241,821	241,821	-
Net Change in Fund Balance	\$ 87,900	\$ 87,900	366,439	\$ 278,539	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ 366,439		\$ -



# DUPAGE COUNTY, ILLINOIS

Impact Fee Service Area 3 Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 50,000	\$ 50,000	\$ 134,540	\$ 84,540	\$ -
Investment income	1,300	1,300	869	(431)	-
Total Revenues	51,300	51,300	135,409	84,109	-
<b>Expenditures</b>					
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	51,300	51,300	135,409	84,109	-
<b>Other Financing Sources</b>					
Transfers in	-	-	341,995	341,995	-
Total Other Financing Sources	-	-	341,995	341,995	-
Net Change in Fund Balance	\$ 51,300	\$ 51,300	477,404	\$ 426,104	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ 477,404		\$ -

# DUPAGE COUNTY, ILLINOIS

Impact Fee Service Area 4 Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 50,000	\$ 50,000	\$ 173,262	\$ 123,262	\$ -
Investment income	700	700	980	280	-
Total Revenues	50,700	50,700	174,242	123,542	-
<b>Expenditures</b>					
<b>Highways, Streets and Bridges</b>					
Contractual Services					
Other contractual services	-	605	605	-	-
Total Contractual Services	-	605	605	-	-
Total Highways, Streets and Bridges	-	605	605	-	-
<b>Capital Outlay</b>					
Capital outlay	129,671	57,578	27,160	30,418	-
Total Capital Outlay	129,671	57,578	27,160	30,418	-
Total Expenditures	129,671	58,183	27,765	30,418	-
Excess (Deficiency) of Revenues Over Expenditures	(78,971)	(7,483)	146,477	153,960	-
<b>Other Financing Sources</b>					
Transfers in	-	-	245,767	245,767	-
Total Other Financing Sources	-	-	245,767	245,767	-
Net Change in Fund Balance	\$ (78,971)	\$ (7,483)	392,244	\$ 399,727	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 392,244		\$ -

# DUPAGE COUNTY, ILLINOIS

Impact Fee Service Area 5 Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2017  
With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 100,000	\$ 100,000	\$ 44,356	\$ (55,644)	\$ -
Investment income	4,000	4,000	2,784	(1,216)	-
Total Revenues	104,000	104,000	47,140	(56,860)	-
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	142,429	142,429	38,346	104,083	-
Total Capital Outlay	142,429	142,429	38,346	104,083	-
Total Expenditures	142,429	142,429	38,346	104,083	-
Excess (Deficiency) of Revenues Over Expenditures	(38,429)	(38,429)	8,794	47,223	-
<b>Other Financing Sources</b>					
Transfers in	-	-	1,061,067	1,061,067	-
Total Other Financing Sources	-	-	1,061,067	1,061,067	-
Net Change in Fund Balance	\$ (38,429)	\$ (38,429)	1,069,861	\$ 1,108,290	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 1,069,861		\$ -

# DUPAGE COUNTY, ILLINOIS

Impact Fee Service Area 6 Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				2016 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Charges for services	\$ 14,000	\$ 14,000	\$ 56,657	\$ 42,657	\$ -
Investment income	2,800	2,800	1,982	(818)	-
Total Revenues	16,800	16,800	58,639	41,839	-
<b>Expenditures</b>					
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	16,800	16,800	58,639	41,839	-
<b>Other Financing Sources</b>					
Transfers in	-	-	733,515	733,515	-
Total Other Financing Sources	-	-	733,515	733,515	-
Net Change in Fund Balance	\$ 16,800	\$ 16,800	792,154	\$ 775,354	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ 792,154		\$ -

# DUPAGE COUNTY, ILLINOIS

Impact Fee Service Area 7 Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Charges for services	\$ 107,000	\$ 107,000	\$ 86,392	\$ (20,608)	\$ -
Investment income	1,800	1,800	1,407	(393)	-
Total Revenues	108,800	108,800	87,799	(21,001)	-
<b>Expenditures</b>					
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	108,800	108,800	87,799	(21,001)	-
<b>Other Financing Sources</b>					
Transfers in	-	-	540,979	540,979	-
Total Other Financing Sources	-	-	540,979	540,979	-
Net Change in Fund Balance	\$ 108,800	\$ 108,800	628,778	\$ 519,978	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ 628,778		\$ -

# DUPAGE COUNTY, ILLINOIS

Impact Fee Service Area 8 Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 78,000	\$ 78,000	\$ 52,758	\$ (25,242)	\$ -
Investment income	2,000	2,000	1,020	(980)	-
Total Revenues	80,000	80,000	53,778	(26,222)	-
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	262,528	262,528	133,727	128,801	-
Total Capital Outlay	262,528	262,528	133,727	128,801	-
Total Expenditures	262,528	262,528	133,727	128,801	-
Excess (Deficiency) of Revenues Over Expenditures	(182,528)	(182,528)	(79,949)	102,579	-
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	408,494	408,494	-
Transfers out	-	-	(16,713)	(16,713)	-
Total Other Financing Sources (Uses)	-	-	391,781	391,781	-
Net Change in Fund Balance	\$ (182,528)	\$ (182,528)	311,832	\$ 494,360	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 311,832		\$ -

# DUPAGE COUNTY, ILLINOIS

Impact Fee Service Area 9 Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017			Variance With Final Budget Positive (Negative)	2016 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ 22,640	\$ 22,640	\$ -
Charges for services	206,000	206,000	232,086	26,086	-
Investment income	9,300	9,300	1,578	(7,722)	-
Total Revenues	215,300	215,300	256,304	41,004	-
<b>Expenditures</b>					
<b>Highways, Streets and Bridges</b>					
Contractual Services					
Other contractual services	-	1,580	1,580	-	-
Total Contractual Services	-	1,580	1,580	-	-
Total Highways, Streets and Bridges	-	1,580	1,580	-	-
<b>Capital Outlay</b>					
Capital outlay	193,761	326,419	212,840	113,579	-
Total Capital Outlay	193,761	326,419	212,840	113,579	-
Total Expenditures	193,761	327,999	214,420	113,579	-
Excess (Deficiency) of Revenues Over Expenditures	21,539	(112,699)	41,884	154,583	-
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	595,188	595,188	-
Transfers out	-	-	(77,465)	(77,465)	-
Total Other Financing Sources (Uses)	-	-	517,723	517,723	-
Net Change in Fund Balance	\$ 21,539	\$ (112,699)	559,607	\$ 672,306	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 559,607		\$ -

# DUPAGE COUNTY, ILLINOIS

County Infrastructure Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Investment income	\$ 500	\$ 500	\$ 13,982	\$ 13,482	\$ 12,013
Miscellaneous	-	-	-	-	400,000
Total Revenues	500	500	13,982	13,482	412,013
<b>Expenditures</b>					
<b>General Government</b>					
Contractual Services					
Other contractual services	-	-	-	-	(3,033)
Total Contractual Services	-	-	-	-	(3,033)
Total General Government	-	-	-	-	(3,033)
<b>Capital Outlay</b>					
Capital outlay	1,840,319	5,155,400	2,440,616	2,714,784	686,881
Total Capital Outlay	1,840,319	5,155,400	2,440,616	2,714,784	686,881
Total Expenditures	1,840,319	5,155,400	2,440,616	2,714,784	683,848
Excess (Deficiency) of Revenues Over Expenditures	(1,839,819)	(5,154,900)	(2,426,634)	2,728,266	(271,835)
<b>Other Financing Sources</b>					
Transfers in	-	3,213,000	3,213,000	-	-
Total Other Financing Sources	-	3,213,000	3,213,000	-	-
Net Change in Fund Balance	\$ (1,839,819)	\$ (1,941,900)	786,366	\$ 2,728,266	(271,835)
<b>Fund Balance, Beginning of Year</b>			1,855,591		2,127,426
<b>Fund Balance, End of Year</b>			\$ 2,641,957		\$ 1,855,591



# DUPAGE COUNTY, ILLINOIS

DuComm Remodel Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 1,855	\$ 1,855	\$ -
Miscellaneous	-	-	771,762	771,762	-
Total Revenues	-	-	773,617	773,617	-
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	-	10,800,000	7,404,046	3,395,954	-
Total Capital Outlay	-	10,800,000	7,404,046	3,395,954	-
Total Expenditures	-	10,800,000	7,404,046	3,395,954	-
<b>Other Financing Sources</b>					
Transfers in	-	4,287,000	1,742,061	(2,544,939)	-
Capital contributions	-	6,513,000	4,000,000	(2,513,000)	-
Total Other Financing Sources	-	4,287,000	5,742,061	(5,057,939)	-
Net Change in Fund Balance	\$ -	\$ (6,513,000)	(888,368)	\$ 5,624,632	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance (Deficit), End of Year</b>			\$ (888,368)		\$ -

# DUPAGE COUNTY, ILLINOIS

Health Department Capital Projects Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2017  
 With Comparative Actual Amounts for the Year Ended November 30, 2016

	2017				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2016 Actual
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 2,220	\$ 2,220	\$ 627
Miscellaneous	1,000,000	1,000,000	-	(1,000,000)	-
Total Revenues	1,000,000	1,000,000	2,220	(997,780)	627
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	2,200,000	2,200,000	-	2,200,000	140,800
Total Capital Outlay	2,200,000	2,200,000	-	2,200,000	140,800
Total Expenditures	2,200,000	2,200,000	-	2,200,000	140,800
Excess (Deficiency) of Revenues Over Expenditures	(1,200,000)	(1,200,000)	2,220	1,202,220	(140,173)
<b>Other Financing Sources</b>					
Transfers in	500,000	500,000	500,000	-	500,000
Total Other Financing Sources	500,000	500,000	500,000	-	500,000
Net Change in Fund Balance	\$ (700,000)	\$ (700,000)	502,220	\$ 1,202,220	359,827
<b>Fund Balance, Beginning of Year</b>			714,893		355,066
<b>Fund Balance, End of Year</b>			\$ 1,217,113		\$ 714,893

# **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2017

## **AGENCY FUNDS**

### **COUNTY COLLECTOR**

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

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

### **COUNTY TREASURER**

**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** – This fund is used to account for the receipt and disbursement of township Motor Fuel Tax monies.

**Condemnation** – This fund is used to hold monies via court order, which represents compensation due to the owner for property pending resolution of condemnation proceedings.

**Employee's Special Wage Deduction** – This fund is used to account for the receipt and disbursement of withholdings made to satisfy wage summons.

**Sale in Error Interest** – This fund is used to provide a mechanism to pay interest charges which accrue and are payable on tax sales made in error. A fee attached to annual tax sales finances this fund.

**Domestic Relations Legal** – This fund is used to account for the receipt and disbursement of a special fee to assist indigent individuals in domestic relations matters. The administration of this fund is under the jurisdiction of the Chief Judge of the Judicial Circuit.

**Kogen Trust Agreement** – This fund is used to account for a previous escrow deposit related to the Kogen Trust and various other parties.

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

### **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.

# **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2017

## **AGENCY FUNDS**

### **COUNTY SHERIFF**

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

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

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

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

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

**County Sheriff – 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 – Federal Law Enforcement Treasury** – This fund is used to account for transactions relating to drug enforcement expenditures in coordination with federal agencies. Funds are generated by court order pursuant to drug cases.

**County Sheriff – Drug Traffic Prevention (State)** – This fund is used to account for transactions relating to drug enforcement expenditures in coordination with state agencies. Funds are generated by court order pursuant to drug cases.

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

**County Sheriff – Chancery Surplus** – This fund is used to account for funds resulting in the sale of foreclosed homes. The funds may be distributed to the owner of the property or a party with a lien on the property.

**County Sheriff – Real Estate Personal Property Levy** – This fund is used to account for transactions related to Levies (formerly Levy & Replevin). Levies result in processing and sale of property.

# **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2017

## **AGENCY FUNDS**

### **COUNTY SHERIFF (cont'd)**

**County Sheriff – Jail Inmate Sedentary** – This fund is used as a holding account for inactive inmate's personal funds that are awaiting pickup from same inmate. This occurs when an inmate is released outside of bookkeeping hours.

**County Sheriff – Violent Offender** – This fund is used to account for violent sex offender registration fees. These fees are used for prevention and enforcement and are separate from general sex offender fees.

**County Sheriff – Federal Law Enforcement Justice** – This fund is used to account for awarded Federal Justice funds which must be used solely for law enforcement.

### **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.

**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.

**Care 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.

**Care Center – Residents' Agency** – This fund is used to account for monies held at the center for residents of the center to be used for personal expenditures.

**Care Center – Administrative Account** – This fund is used to account for transactions that occur within the Care Center activity and donation accounts that are not a part of normal Care Center governmental operations.

**Special Service Area #32 – Riviera Court** – This fund was established to account for all resources received and used for a water supply system to be constructed and installed within Special Service Area #32.

**Special Service Area #33 – Judith Court** – This fund was established to account for all resources received and used for a water supply system to be constructed and installed within Special Service Area #33.

**Anti-Crime Contribution Committee** – This fund is used to account for the receipt of fees collected in criminal cases and disbursed to approved and established local anti-crime programs.

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Assets and Liabilities  
As of November 30, 2017

	<b>County Collector</b>	<b>County Treasurer</b>	<b>Clerk of the Circuit Court</b>	<b>County Sheriff</b>	<b>Other</b>
<b>Assets</b>					
Cash and investments	\$ 30,651,523	\$ 6,607,200	\$ 16,160,885	\$ 12,667,755	\$ 2,190,619
Accrued interest	-	6,730	7,895	-	-
Due from federal, state and other governmental units	-	47,800	-	-	-
Due from other funds	-	-	9,573,607	-	-
Total Assets	<u>\$ 30,651,523</u>	<u>\$ 6,661,730</u>	<u>\$ 25,742,387</u>	<u>\$ 12,667,755</u>	<u>\$ 2,190,619</u>
<b>Liabilities</b>					
Due to federal, state and other governmental units	\$ 27,638,877	\$ 2,991,083	\$ -	\$ -	\$ -
Due to other funds	1,083,740	-	9,573,607	-	-
Other liabilities	<u>1,928,906</u>	<u>3,670,647</u>	<u>16,168,780</u>	<u>12,667,755</u>	<u>2,190,619</u>
Total Liabilities	<u>\$ 30,651,523</u>	<u>\$ 6,661,730</u>	<u>\$ 25,742,387</u>	<u>\$ 12,667,755</u>	<u>\$ 2,190,619</u>

<b>Agency Total</b>	<b>Inter-Agency Elimination</b>	<b>Total</b>
\$ 68,277,982	\$ -	\$ 68,277,982
14,625	-	14,625
47,800	-	47,800
<u>9,573,607</u>	<u>(9,573,607)</u>	<u>-</u>
<u>\$ 77,914,014</u>	<u>\$ (9,573,607)</u>	<u>\$ 68,340,407</u>

\$ 30,629,960	\$ -	\$ 30,629,960
10,657,347	(9,573,607)	1,083,740
<u>36,626,707</u>	<u>-</u>	<u>36,626,707</u>
<u>\$ 77,914,014</u>	<u>\$ (9,573,607)</u>	<u>\$ 68,340,407</u>

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2017

	Balances November 30, 2016	Additions	Deductions	Balances November 30, 2017
<b>County Collector</b>				
<u>General</u>				
Assets				
Cash and investments	\$ 33,654,875	\$ 5,613,113,470	\$ 5,616,129,024	\$ 30,639,321
Total Assets	<u>\$ 33,654,875</u>	<u>\$ 5,613,113,470</u>	<u>\$ 5,616,129,024</u>	<u>\$ 30,639,321</u>
Liabilities				
Due to federal, state and other governmental units	\$ 27,537,052	\$ 5,609,987,748	\$ 5,609,885,923	\$ 27,638,877
Due to other funds	4,318,594	1,209,018	4,443,872	1,083,740
Other liabilities	1,799,229	1,916,704	1,799,229	1,916,704
Total Liabilities	<u>\$ 33,654,875</u>	<u>\$ 5,613,113,470</u>	<u>\$ 5,616,129,024</u>	<u>\$ 30,639,321</u>
<u>Bankruptcy Escrow</u>				
Assets				
Cash and investments	\$ 19,088	\$ 51,175	\$ 58,061	\$ 12,202
Total Assets	<u>\$ 19,088</u>	<u>\$ 51,175</u>	<u>\$ 58,061</u>	<u>\$ 12,202</u>
Liabilities				
Other liabilities	\$ 19,088	\$ 51,175	\$ 58,061	\$ 12,202
Total Liabilities	<u>\$ 19,088</u>	<u>\$ 51,175</u>	<u>\$ 58,061</u>	<u>\$ 12,202</u>
<u>Total - All County Collector's Agency Funds</u>				
Assets				
Cash and investments	\$ 33,673,963	\$ 5,613,164,645	\$ 5,616,187,085	\$ 30,651,523
Total Assets	<u>\$ 33,673,963</u>	<u>\$ 5,613,164,645</u>	<u>\$ 5,616,187,085</u>	<u>\$ 30,651,523</u>
Liabilities				
Due to federal, state and other governmental units	\$ 27,537,052	\$ 5,609,987,748	\$ 5,609,885,923	\$ 27,638,877
Due to other funds	4,318,594	1,209,018	4,443,872	1,083,740
Other liabilities	1,818,317	1,967,879	1,857,290	1,928,906
Total Liabilities	<u>\$ 33,673,963</u>	<u>\$ 5,613,164,645</u>	<u>\$ 5,616,187,085</u>	<u>\$ 30,651,523</u>
<b>County Treasurer</b>				
<u>Escrow Account</u>				
Assets				
Cash and investments	\$ 187,352	\$ 4,985	\$ 66,665	\$ 125,672
Total Assets	<u>\$ 187,352</u>	<u>\$ 4,985</u>	<u>\$ 66,665</u>	<u>\$ 125,672</u>
Liabilities				
Other liabilities	\$ 187,352	\$ 4,985	\$ 66,665	\$ 125,672
Total Liabilities	<u>\$ 187,352</u>	<u>\$ 4,985</u>	<u>\$ 66,665</u>	<u>\$ 125,672</u>

(Continued)



# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2017

	Balances November 30, 2016	Additions	Deductions	Balances November 30, 2017
<b>County Treasurer (cont.)</b>				
<u>Township Projects Fund</u>				
Assets				
Cash and investments	\$ 2,865,987	\$ 546,403	\$ 475,837	\$ 2,936,553
Accrued interest	3,612	6,730	3,612	6,730
Due from federal, state and other governmental units	46,388	47,801	46,389	47,800
Total Assets	<u>\$ 2,915,987</u>	<u>\$ 600,934</u>	<u>\$ 525,838</u>	<u>\$ 2,991,083</u>
Liabilities				
Due to federal, state and other governmental units	\$ 2,915,987	\$ 600,934	\$ 525,838	\$ 2,991,083
Total Liabilities	<u>\$ 2,915,987</u>	<u>\$ 600,934</u>	<u>\$ 525,838</u>	<u>\$ 2,991,083</u>
<u>Condemnation</u>				
Assets				
Cash and investments	\$ 3,096,495	\$ 34,297,666	\$ 34,632,553	\$ 2,761,608
Total Assets	<u>\$ 3,096,495</u>	<u>\$ 34,297,666</u>	<u>\$ 34,632,553</u>	<u>\$ 2,761,608</u>
Liabilities				
Other liabilities	\$ 3,096,495	\$ 34,297,666	\$ 34,632,553	\$ 2,761,608
Total Liabilities	<u>\$ 3,096,495</u>	<u>\$ 34,297,666</u>	<u>\$ 34,632,553</u>	<u>\$ 2,761,608</u>
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash and investments	\$ 22,446	\$ 155,988	\$ 154,757	\$ 23,677
Total Assets	<u>\$ 22,446</u>	<u>\$ 155,988</u>	<u>\$ 154,757</u>	<u>\$ 23,677</u>
Liabilities				
Other liabilities	\$ 22,446	\$ 155,988	\$ 154,757	\$ 23,677
Total Liabilities	<u>\$ 22,446</u>	<u>\$ 155,988</u>	<u>\$ 154,757</u>	<u>\$ 23,677</u>
<u>Sale in Error Interest</u>				
Assets				
Cash and investments	\$ 622,821	\$ 122,577	\$ 130,078	\$ 615,320
Total Assets	<u>\$ 622,821</u>	<u>\$ 122,577</u>	<u>\$ 130,078</u>	<u>\$ 615,320</u>
Liabilities				
Other liabilities	\$ 622,821	\$ 122,577	\$ 130,078	\$ 615,320
Total Liabilities	<u>\$ 622,821</u>	<u>\$ 122,577</u>	<u>\$ 130,078</u>	<u>\$ 615,320</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2017

	Balances November 30, 2016	Additions	Deductions	Balances November 30, 2017
<b>County Treasurer (cont.)</b>				
<u>Domestic Relations Legal Fund</u>				
Assets				
Cash and investments	\$ 91,778	\$ 222,390	\$ 223,565	\$ 90,603
Total Assets	<u>\$ 91,778</u>	<u>\$ 222,390</u>	<u>\$ 223,565</u>	<u>\$ 90,603</u>
Liabilities				
Other liabilities	\$ 91,778	\$ 222,390	\$ 223,565	\$ 90,603
Total Liabilities	<u>\$ 91,778</u>	<u>\$ 222,390</u>	<u>\$ 223,565</u>	<u>\$ 90,603</u>
<u>Kogen Trust Agreement</u>				
Assets				
Cash and investments	\$ 19,092	\$ 28	\$ -	\$ 19,120
Total Assets	<u>\$ 19,092</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ 19,120</u>
Liabilities				
Other liabilities	\$ 19,092	\$ 28	\$ -	\$ 19,120
Total Liabilities	<u>\$ 19,092</u>	<u>\$ 28</u>	<u>\$ -</u>	<u>\$ 19,120</u>
<u>Local Law Drug Enforcement</u>				
Assets				
Cash and investments	\$ 25,219	\$ 10,832	\$ 1,404	\$ 34,647
Total Assets	<u>\$ 25,219</u>	<u>\$ 10,832</u>	<u>\$ 1,404</u>	<u>\$ 34,647</u>
Liabilities				
Other liabilities	\$ 25,219	\$ 10,832	\$ 1,404	\$ 34,647
Total Liabilities	<u>\$ 25,219</u>	<u>\$ 10,832</u>	<u>\$ 1,404</u>	<u>\$ 34,647</u>
<u>Total - All County Treasurer's Agency Funds</u>				
Assets				
Cash and investments	\$ 6,931,190	\$ 35,360,869	\$ 35,684,859	\$ 6,607,200
Accrued interest	3,612	6,730	3,612	6,730
Due from federal, state and other governmental units	46,388	47,801	46,389	47,800
Total Assets	<u>\$ 6,981,190</u>	<u>\$ 35,415,400</u>	<u>\$ 35,734,860</u>	<u>\$ 6,661,730</u>
Liabilities				
Due to federal, state and other governmental units	\$ 2,915,987	\$ 600,934	\$ 525,838	\$ 2,991,083
Other liabilities	4,065,203	34,814,466	35,209,022	3,670,647
Total Liabilities	<u>\$ 6,981,190</u>	<u>\$ 35,415,400</u>	<u>\$ 35,734,860</u>	<u>\$ 6,661,730</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2017

	Balances November 30, 2016	Additions	Deductions	Balances November 30, 2017
<b>Clerk of the Circuit Court</b>				
<u>Criminal Traffic Account</u>				
Assets				
Cash and investments	\$ 4,114,776	\$ 50,648,862	\$ 50,146,252	\$ 4,617,386
Due from other funds	8,683,012	-	-	8,683,012
Total Assets	<u>\$ 12,797,788</u>	<u>\$ 50,648,862</u>	<u>\$ 50,146,252</u>	<u>\$ 13,300,398</u>
Liabilities				
Due to federal, state and other governmental units	\$ 574,886	\$ -	\$ 574,886	\$ -
Other liabilities	12,222,902	50,648,862	49,571,366	13,300,398
Total Liabilities	<u>\$ 12,797,788</u>	<u>\$ 50,648,862</u>	<u>\$ 50,146,252</u>	<u>\$ 13,300,398</u>
<u>Bond Account</u>				
Assets				
Cash and investments	\$ 1,385,747	\$ 597,171	\$ 501,428	\$ 1,481,490
Due from other funds	790,595	-	-	790,595
Total Assets	<u>\$ 2,176,342</u>	<u>\$ 597,171</u>	<u>\$ 501,428</u>	<u>\$ 2,272,085</u>
Liabilities				
Other liabilities	\$ 2,176,342	\$ 597,171	\$ 501,428	\$ 2,272,085
Total Liabilities	<u>\$ 2,176,342</u>	<u>\$ 597,171</u>	<u>\$ 501,428</u>	<u>\$ 2,272,085</u>
<u>Civil Fee Account</u>				
Assets				
Cash and investments	\$ 255,151	\$ 9,692,845	\$ 9,251,699	\$ 696,297
Total Assets	<u>\$ 255,151</u>	<u>\$ 9,692,845</u>	<u>\$ 9,251,699</u>	<u>\$ 696,297</u>
Liabilities				
Due to other funds	\$ 100,000	\$ -	\$ -	\$ 100,000
Other liabilities	155,151	9,692,845	9,251,699	596,297
Total Liabilities	<u>\$ 255,151</u>	<u>\$ 9,692,845</u>	<u>\$ 9,251,699</u>	<u>\$ 696,297</u>
<u>Investment Account</u>				
Assets				
Cash and investments	\$ 9,365,713	\$ 36,198	\$ 36,199	\$ 9,365,712
Accrued interest	7,894	7,895	7,894	7,895
Due from other funds	100,000	-	-	100,000
Total Assets	<u>\$ 9,473,607</u>	<u>\$ 44,093</u>	<u>\$ 44,093</u>	<u>\$ 9,473,607</u>
Liabilities				
Due to other funds	\$ 9,473,607	\$ 44,093	\$ 44,093	9,473,607
Total Liabilities	<u>\$ 9,473,607</u>	<u>\$ 44,093</u>	<u>\$ 44,093</u>	<u>\$ 9,473,607</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2017

	<b>Balances November 30, 2016</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2017</b>
<b>Clerk of the Circuit Court (cont.)</b>				
<b>Total - All Clerk of the Circuit Court's Agency Funds</b>				
Assets				
Cash and investments	\$ 15,121,387	\$ 60,975,076	\$ 59,935,578	\$ 16,160,885
Accrued interest	7,894	7,895	7,894	7,895
Due from other funds	9,573,607	-	-	9,573,607
Total Assets	<u>\$ 24,702,888</u>	<u>\$ 60,982,971</u>	<u>\$ 59,943,472</u>	<u>\$ 25,742,387</u>
Liabilities				
Due to federal, state and other governmental units	\$ 574,886	\$ -	\$ 574,886	\$ -
Due to other funds	9,573,607	44,093	44,093	9,573,607
Other liabilities	14,554,395	60,938,878	59,324,493	16,168,780
Total Liabilities	<u>\$ 24,702,888</u>	<u>\$ 60,982,971</u>	<u>\$ 59,943,472</u>	<u>\$ 25,742,387</u>
<b>County Sheriff</b>				
<u>County Sheriff - Chancery Account</u>				
Assets				
Cash and investments	\$ 4,962,905	\$ 49,218,770	\$ 46,169,009	\$ 8,012,666
Total Assets	<u>\$ 4,962,905</u>	<u>\$ 49,218,770</u>	<u>\$ 46,169,009</u>	<u>\$ 8,012,666</u>
Liabilities				
Other liabilities	\$ 4,962,905	\$ 49,218,770	\$ 46,169,009	\$ 8,012,666
Total Liabilities	<u>\$ 4,962,905</u>	<u>\$ 49,218,770</u>	<u>\$ 46,169,009</u>	<u>\$ 8,012,666</u>
<u>County Sheriff - Commissary Account</u>				
Assets				
Cash and investments	\$ 2,658,721	\$ 1,490,219	\$ 1,520,153	\$ 2,628,787
Total Assets	<u>\$ 2,658,721</u>	<u>\$ 1,490,219</u>	<u>\$ 1,520,153</u>	<u>\$ 2,628,787</u>
Liabilities				
Other liabilities	\$ 2,658,721	\$ 1,490,219	\$ 1,520,153	\$ 2,628,787
Total Liabilities	<u>\$ 2,658,721</u>	<u>\$ 1,490,219</u>	<u>\$ 1,520,153</u>	<u>\$ 2,628,787</u>
<u>County Sheriff - Inmate Account</u>				
Assets				
Cash and investments	\$ 273,157	\$ 1,657,013	\$ 1,745,325	\$ 184,845
Total Assets	<u>\$ 273,157</u>	<u>\$ 1,657,013</u>	<u>\$ 1,745,325</u>	<u>\$ 184,845</u>
Liabilities				
Other liabilities	\$ 273,157	\$ 1,657,013	\$ 1,745,325	\$ 184,845
Total Liabilities	<u>\$ 273,157</u>	<u>\$ 1,657,013</u>	<u>\$ 1,745,325</u>	<u>\$ 184,845</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2017

	Balances November 30, 2016	Additions	Deductions	Balances November 30, 2017
<b>County Sheriff (cont.)</b>				
<u>County Sheriff - Arson Task Force</u>				
Assets				
Cash and investments	\$ 5,803	\$ 966	\$ 639	\$ 6,130
Total Assets	<u>\$ 5,803</u>	<u>\$ 966</u>	<u>\$ 639</u>	<u>\$ 6,130</u>
Liabilities				
Other liabilities	\$ 5,803	\$ 966	\$ 639	\$ 6,130
Total Liabilities	<u>\$ 5,803</u>	<u>\$ 966</u>	<u>\$ 639</u>	<u>\$ 6,130</u>
<u>County Sheriff - Investigative Account</u>				
Assets				
Cash and investments	\$ 64,128	\$ 185,666	\$ 183,421	\$ 66,373
Total Assets	<u>\$ 64,128</u>	<u>\$ 185,666</u>	<u>\$ 183,421</u>	<u>\$ 66,373</u>
Liabilities				
Other liabilities	\$ 64,128	\$ 185,666	\$ 183,421	\$ 66,373
Total Liabilities	<u>\$ 64,128</u>	<u>\$ 185,666</u>	<u>\$ 183,421</u>	<u>\$ 66,373</u>
<u>County Sheriff - Replevin and Levy</u>				
Assets				
Cash and investments	\$ 56,852	\$ 338	\$ 57,190	\$ -
Total Assets	<u>\$ 56,852</u>	<u>\$ 338</u>	<u>\$ 57,190</u>	<u>\$ -</u>
Liabilities				
Other liabilities	\$ 56,852	\$ 338	\$ 57,190	\$ -
Total Liabilities	<u>\$ 56,852</u>	<u>\$ 338</u>	<u>\$ 57,190</u>	<u>\$ -</u>
<u>County Sheriff - Federal Law Enforcement Treasury</u>				
Assets				
Cash and investments	\$ 388,998	\$ 322,900	\$ 145,034	\$ 566,864
Total Assets	<u>\$ 388,998</u>	<u>\$ 322,900</u>	<u>\$ 145,034</u>	<u>\$ 566,864</u>
Liabilities				
Other liabilities	\$ 388,998	\$ 322,900	\$ 145,034	\$ 566,864
Total Liabilities	<u>\$ 388,998</u>	<u>\$ 322,900</u>	<u>\$ 145,034</u>	<u>\$ 566,864</u>
<u>County Sheriff - Drug Traffic Prevention (State)</u>				
Assets				
Cash and investments	\$ 31,644	\$ 20,408	\$ 2,000	\$ 50,052
Total Assets	<u>\$ 31,644</u>	<u>\$ 20,408</u>	<u>\$ 2,000</u>	<u>\$ 50,052</u>
Liabilities				
Other liabilities	\$ 31,644	\$ 20,408	\$ 2,000	\$ 50,052
Total Liabilities	<u>\$ 31,644</u>	<u>\$ 20,408</u>	<u>\$ 2,000</u>	<u>\$ 50,052</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2017

	Balances November 30, 2016	Additions	Deductions	Balances November 30, 2017
<b>County Sheriff (cont.)</b>				
<u>County Sheriff - Sheriff's Administrative Fund</u>				
Assets				
Cash and investments	\$ 4,090	\$ 7,071	\$ 6,410	\$ 4,751
Total Assets	<u>\$ 4,090</u>	<u>\$ 7,071</u>	<u>\$ 6,410</u>	<u>\$ 4,751</u>
Liabilities				
Other liabilities	\$ 4,090	\$ 7,071	\$ 6,410	\$ 4,751
Total Liabilities	<u>\$ 4,090</u>	<u>\$ 7,071</u>	<u>\$ 6,410</u>	<u>\$ 4,751</u>
<u>County Sheriff - Drug Traffic Seizure Account</u>				
Assets				
Cash and investments	\$ 9,533	\$ 744	\$ 1,625	\$ 8,652
Total Assets	<u>\$ 9,533</u>	<u>\$ 744</u>	<u>\$ 1,625</u>	<u>\$ 8,652</u>
Liabilities				
Other liabilities	\$ 9,533	\$ 744	\$ 1,625	\$ 8,652
Total Liabilities	<u>\$ 9,533</u>	<u>\$ 744</u>	<u>\$ 1,625</u>	<u>\$ 8,652</u>
<u>County Sheriff - Sex Offender</u>				
Assets				
Cash and investments	\$ 8,453	\$ 6,513	\$ 6,446	\$ 8,520
Total Assets	<u>\$ 8,453</u>	<u>\$ 6,513</u>	<u>\$ 6,446</u>	<u>\$ 8,520</u>
Liabilities				
Other liabilities	\$ 8,453	\$ 6,513	\$ 6,446	\$ 8,520
Total Liabilities	<u>\$ 8,453</u>	<u>\$ 6,513</u>	<u>\$ 6,446</u>	<u>\$ 8,520</u>
<u>County Sheriff - Extradition Account</u>				
Assets				
Cash and investments	\$ 5,954	\$ 28,003	\$ 25,775	\$ 8,182
Total Assets	<u>\$ 5,954</u>	<u>\$ 28,003</u>	<u>\$ 25,775</u>	<u>\$ 8,182</u>
Liabilities				
Other liabilities	\$ 5,954	\$ 28,003	\$ 25,775	\$ 8,182
Total Liabilities	<u>\$ 5,954</u>	<u>\$ 28,003</u>	<u>\$ 25,775</u>	<u>\$ 8,182</u>
<u>County Sheriff - Chancery Surplus</u>				
Assets				
Cash and investments	\$ -	\$ 2,573,112	\$ 1,471,405	\$ 1,101,707
Total Assets	<u>\$ -</u>	<u>\$ 2,573,112</u>	<u>\$ 1,471,405</u>	<u>\$ 1,101,707</u>
Liabilities				
Other liabilities	\$ -	\$ 2,573,112	\$ 1,471,405	\$ 1,101,707
Total Liabilities	<u>\$ -</u>	<u>\$ 2,573,112</u>	<u>\$ 1,471,405</u>	<u>\$ 1,101,707</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2017

	Balances November 30, 2016	Additions	Deductions	Balances November 30, 2017
<b>County Sheriff (cont.)</b>				
<u>County Sheriff - Real Estate Personal Property Levy</u>				
Assets				
Cash and investments	\$ -	\$ 2,455	\$ 338	\$ 2,117
Total Assets	<u>\$ -</u>	<u>\$ 2,455</u>	<u>\$ 338</u>	<u>\$ 2,117</u>
Liabilities				
Other liabilities	\$ -	\$ 2,455	\$ 338	\$ 2,117
Total Liabilities	<u>\$ -</u>	<u>\$ 2,455</u>	<u>\$ 338</u>	<u>\$ 2,117</u>
<u>County Sheriff - Jail Inmate Sedentary</u>				
Assets				
Cash and investments	\$ -	\$ 144,028	\$ 126,245	\$ 17,783
Total Assets	<u>\$ -</u>	<u>\$ 144,028</u>	<u>\$ 126,245</u>	<u>\$ 17,783</u>
Liabilities				
Other liabilities	\$ -	\$ 144,028	\$ 126,245	\$ 17,783
Total Liabilities	<u>\$ -</u>	<u>\$ 144,028</u>	<u>\$ 126,245</u>	<u>\$ 17,783</u>
<u>County Sheriff - Violent Offender</u>				
Assets				
Cash and investments	\$ -	\$ 416	\$ 91	\$ 325
Total Assets	<u>\$ -</u>	<u>\$ 416</u>	<u>\$ 91</u>	<u>\$ 325</u>
Liabilities				
Other liabilities	\$ -	\$ 416	\$ 91	\$ 325
Total Liabilities	<u>\$ -</u>	<u>\$ 416</u>	<u>\$ 91</u>	<u>\$ 325</u>
<u>County Sheriff - Federal Law Enforcement Justice</u>				
Assets				
Cash and investments	\$ -	\$ 1	\$ -	\$ 1
Total Assets	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>
Liabilities				
Other liabilities	\$ -	\$ 1	\$ -	\$ 1
Total Liabilities	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>
<u>Total - All County Sheriff's Agency Funds</u>				
Assets				
Cash and investments	\$ 8,470,238	\$ 55,658,623	\$ 51,461,106	\$ 12,667,755
Total Assets	<u>\$ 8,470,238</u>	<u>\$ 55,658,623</u>	<u>\$ 51,461,106</u>	<u>\$ 12,667,755</u>
Liabilities				
Other liabilities	\$ 8,470,238	\$ 55,658,623	\$ 51,461,106	\$ 12,667,755
Total Liabilities	<u>\$ 8,470,238</u>	<u>\$ 55,658,623</u>	<u>\$ 51,461,106</u>	<u>\$ 12,667,755</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2017

	Balances November 30, 2016	Additions	Deductions	Balances November 30, 2017
<b>Other Agency Funds</b>				
<u>County Clerk</u>				
Assets				
Cash and investments	\$ 999,388	\$ 16,544,248	\$ 16,418,364	\$ 1,125,272
Total Assets	<u>\$ 999,388</u>	<u>\$ 16,544,248</u>	<u>\$ 16,418,364</u>	<u>\$ 1,125,272</u>
Liabilities				
Other liabilities	\$ 999,388	\$ 16,544,248	\$ 16,418,364	\$ 1,125,272
Total Liabilities	<u>\$ 999,388</u>	<u>\$ 16,544,248</u>	<u>\$ 16,418,364</u>	<u>\$ 1,125,272</u>
<u>State's Attorney - Tax and Investigative Account</u>				
Assets				
Cash and investments	\$ 11,824	\$ 25,696	\$ 27,166	\$ 10,354
Total Assets	<u>\$ 11,824</u>	<u>\$ 25,696</u>	<u>\$ 27,166</u>	<u>\$ 10,354</u>
Liabilities				
Other liabilities	\$ 11,824	\$ 25,696	\$ 27,166	\$ 10,354
Total Liabilities	<u>\$ 11,824</u>	<u>\$ 25,696</u>	<u>\$ 27,166</u>	<u>\$ 10,354</u>
<u>County Probation Department</u>				
Assets				
Cash and investments	\$ 337,684	\$ -	\$ -	\$ 337,684
Total Assets	<u>\$ 337,684</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 337,684</u>
Liabilities				
Other liabilities	\$ 337,684	\$ -	\$ -	\$ 337,684
Total Liabilities	<u>\$ 337,684</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 337,684</u>
<u>Care Center - Special Account</u>				
Assets				
Cash and investments	\$ 69,819	\$ 337,266	\$ 292,053	\$ 115,032
Total Assets	<u>\$ 69,819</u>	<u>\$ 337,266</u>	<u>\$ 292,053</u>	<u>\$ 115,032</u>
Liabilities				
Other liabilities	\$ 69,819	\$ 337,266	\$ 292,053	\$ 115,032
Total Liabilities	<u>\$ 69,819</u>	<u>\$ 337,266</u>	<u>\$ 292,053</u>	<u>\$ 115,032</u>
<u>Care Center - Residents' Agency Fund</u>				
Assets				
Cash and investments	\$ 459,479	\$ 4,071,294	\$ 4,081,102	\$ 449,671
Total Assets	<u>\$ 459,479</u>	<u>\$ 4,071,294</u>	<u>\$ 4,081,102</u>	<u>\$ 449,671</u>
Liabilities				
Other liabilities	\$ 459,479	\$ 4,071,294	\$ 4,081,102	\$ 449,671
Total Liabilities	<u>\$ 459,479</u>	<u>\$ 4,071,294</u>	<u>\$ 4,081,102</u>	<u>\$ 449,671</u>

(Continued)



# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2017

	Balances November 30, 2016	Additions	Deductions	Balances November 30, 2017
<b>Other Agency Funds (cont.)</b>				
<u>Care Center - Administrative Account</u>				
Assets				
Cash and investments	\$ 52,984	\$ 79,396	\$ 92,071	\$ 40,309
Total Assets	<u>\$ 52,984</u>	<u>\$ 79,396</u>	<u>\$ 92,071</u>	<u>\$ 40,309</u>
Liabilities				
Other liabilities	\$ 52,984	\$ 79,396	\$ 92,071	\$ 40,309
Total Liabilities	<u>\$ 52,984</u>	<u>\$ 79,396</u>	<u>\$ 92,071</u>	<u>\$ 40,309</u>
<u>Special Service Area #32 - Riviera Court</u>				
Assets				
Cash and investments	\$ 26,258	\$ 26,069	\$ 26,713	\$ 25,614
Total Assets	<u>\$ 26,258</u>	<u>\$ 26,069</u>	<u>\$ 26,713</u>	<u>\$ 25,614</u>
Liabilities				
Other liabilities	\$ 26,258	\$ 26,069	\$ 26,713	\$ 25,614
Total Liabilities	<u>\$ 26,258</u>	<u>\$ 26,069</u>	<u>\$ 26,713</u>	<u>\$ 25,614</u>
<u>Special Service Area #33 - Judith Court</u>				
Assets				
Cash and investments	\$ 30,604	\$ 30,402	\$ 31,158	\$ 29,848
Total Assets	<u>\$ 30,604</u>	<u>\$ 30,402</u>	<u>\$ 31,158</u>	<u>\$ 29,848</u>
Liabilities				
Other liabilities	\$ 30,604	\$ 30,402	\$ 31,158	\$ 29,848
Total Liabilities	<u>\$ 30,604</u>	<u>\$ 30,402</u>	<u>\$ 31,158</u>	<u>\$ 29,848</u>
<u>Anti-Crime Contribution Committee</u>				
Assets				
Cash and investments	\$ 60,526	\$ 147,909	\$ 151,600	\$ 56,835
Total Assets	<u>\$ 60,526</u>	<u>\$ 147,909</u>	<u>\$ 151,600</u>	<u>\$ 56,835</u>
Liabilities				
Other liabilities	\$ 60,526	\$ 147,909	\$ 151,600	\$ 56,835
Total Liabilities	<u>\$ 60,526</u>	<u>\$ 147,909</u>	<u>\$ 151,600</u>	<u>\$ 56,835</u>
<u>Total - All Other Agency Funds</u>				
Assets				
Cash and investments	\$ 2,048,566	\$ 21,262,280	\$ 21,120,227	\$ 2,190,619
Total Assets	<u>\$ 2,048,566</u>	<u>\$ 21,262,280</u>	<u>\$ 21,120,227</u>	<u>\$ 2,190,619</u>
Liabilities				
Other liabilities	\$ 2,048,566	\$ 21,262,280	\$ 21,120,227	\$ 2,190,619
Total Liabilities	<u>\$ 2,048,566</u>	<u>\$ 21,262,280</u>	<u>\$ 21,120,227</u>	<u>\$ 2,190,619</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2017

	<b>Balances November 30, 2016</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2017</b>
<b>Total - All Agency Funds</b>				
Assets				
Cash and investments	\$ 66,245,344	\$ 5,786,421,493	\$ 5,784,388,855	\$ 68,277,982
Accrued interest	11,506	14,625	11,506	14,625
Due from federal, state and other governmental units	46,388	47,801	46,389	47,800
Due from other funds	9,573,607	-	-	9,573,607
Inter-agency eliminations	(9,573,607)	-	-	(9,573,607)
Total Assets	<u>\$ 66,303,238</u>	<u>\$ 5,786,483,919</u>	<u>\$ 5,784,446,750</u>	<u>\$ 68,340,407</u>
Liabilities				
Due to federal, state and other governmental units	\$ 31,027,925	\$ 5,610,588,682	\$ 5,610,986,647	\$ 30,629,960
Due to other funds	9,573,607	44,093	44,093	9,573,607
Due to primary government	4,318,594	1,209,018	4,443,872	1,083,740
Other liabilities	30,956,719	174,642,126	168,972,138	36,626,707
Inter-agency eliminations	(9,573,607)	-	-	(9,573,607)
Total Liabilities	<u>\$ 66,303,238</u>	<u>\$ 5,786,483,919</u>	<u>\$ 5,784,446,750</u>	<u>\$ 68,340,407</u>

(Concluded)

# DUPAGE COUNTY, ILLINOIS

Statistical Section  
Table of Contents  
November 30, 2017

The information in this section is not covered by the Independent Auditors' 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.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	272 - 281
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	282 - 298
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	299 - 306
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.	307 - 309
<b>Operating Information</b>	
These schedules contain information about the County's service and resources to help the reader understand how the County's financial information relates to the services the Government provides and the activities it performs.	310 - 313
<b>Required Information for Continuing Disclosure Undertaking</b>	
These schedules contain information required for the Continuing Disclosure Undertaking related to the Water and Sewerage Revenue Bonds.	314 - 315

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

# DUPAGE COUNTY, ILLINOIS

## Net Position by Component Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015*</u>	<u>2014</u>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 623,679,077	\$ 594,352,186	\$ 580,627,647	\$ 553,057,327
Restricted	125,852,706	119,486,253	117,600,829	113,386,064
Unrestricted	<u>(16,040,312)</u>	<u>5,785,430</u>	<u>13,330,169</u>	<u>74,517,604</u>
Total Governmental Activities				
Net Position	<u>\$ 733,491,471</u>	<u>\$ 719,623,869</u>	<u>\$ 711,558,645</u>	<u>\$ 740,960,995</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	\$ 75,994,928	\$ 75,094,490	\$ 75,103,186	\$ 74,249,205
Restricted	7,731,597	7,940,808	8,154,946	7,875,651
Unrestricted	<u>7,389,534</u>	<u>7,689,370</u>	<u>7,739,008</u>	<u>9,370,325</u>
Total Business-Type Activities				
Net Position	<u>\$ 91,116,059</u>	<u>\$ 90,724,668</u>	<u>\$ 90,997,140</u>	<u>\$ 91,495,181</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	\$ 699,674,005	\$ 669,446,676	\$ 655,730,833	\$ 627,306,532
Restricted	133,584,303	127,427,061	125,755,775	121,261,715
Unrestricted	<u>(8,650,778)</u>	<u>13,474,800</u>	<u>21,069,177</u>	<u>83,887,929</u>
Total Primary Government				
Net Position	<u>\$ 824,607,530</u>	<u>\$ 810,348,537</u>	<u>\$ 802,555,785</u>	<u>\$ 832,456,176</u>

\*Beginning in 2015, the County implemented GASB 68 which resulted in the inclusion of a net pension liability.

**Note:** 2009 amounts have been restated to reflect removal of ETSB as a blended component unit and it include two funds previously reported as agency funds.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 536,331,604	\$ 538,504,376	\$ 535,999,719	\$ 524,578,436	\$ 526,643,803	\$ 531,794,055
104,883,465	97,015,462	31,038,559	31,388,626	32,837,493	38,579,136
<u>77,792,273</u>	<u>79,458,925</u>	<u>138,908,069</u>	<u>134,952,699</u>	<u>139,575,093</u>	<u>150,865,482</u>
<u>\$ 719,007,342</u>	<u>\$ 714,978,763</u>	<u>\$ 705,946,347</u>	<u>\$ 690,919,761</u>	<u>\$ 699,056,389</u>	<u>\$ 721,238,673</u>
\$ 75,261,628	\$ 75,116,586	\$ 74,764,812	\$ 84,877,600	\$ 85,901,560	\$ 70,201,635
2,908,933	2,858,239	2,239,517	2,293,027	2,500,566	16,524,276
<u>8,190,899</u>	<u>6,537,001</u>	<u>7,869,504</u>	<u>4,375,023</u>	<u>7,610,159</u>	<u>13,858,024</u>
<u>\$ 86,361,460</u>	<u>\$ 84,511,826</u>	<u>\$ 84,873,833</u>	<u>\$ 91,545,650</u>	<u>\$ 96,012,285</u>	<u>\$ 100,583,935</u>
\$ 611,593,232	\$ 613,620,962	\$ 610,764,531	\$ 609,456,036	\$ 612,545,363	\$ 601,995,690
107,792,398	99,873,701	33,278,076	33,681,653	35,338,059	55,103,412
<u>85,983,172</u>	<u>85,995,926</u>	<u>146,777,573</u>	<u>139,327,722</u>	<u>147,185,252</u>	<u>164,723,506</u>
<u>\$ 805,368,802</u>	<u>\$ 799,490,589</u>	<u>\$ 790,820,180</u>	<u>\$ 782,465,411</u>	<u>\$ 795,068,674</u>	<u>\$ 821,822,608</u>

# DUPAGE COUNTY, ILLINOIS

## Changes in Net Position Last Ten Fiscal Years

	2017	2016	2015	2014
<b>Expenses</b>				
Governmental Activities:				
General government	\$ 72,457,109	\$ 69,515,257	\$ 64,009,439	\$ 82,493,802
Health and public safety	168,246,386	157,198,054	145,973,738	126,148,840
Highways, streets, and bridges	50,970,785	45,636,779	42,625,944	40,157,811
Public services	37,112,958	32,343,865	38,542,615	30,172,753
Judicial	63,119,074	61,538,468	61,438,339	47,421,574
Public works	2,082,048	6,935,623	7,481,712	9,571,362
Educational services	1,126,335	1,273,138	1,035,230	783,362
Conservation and recreation	5,501,460	1,220,514	5,787,926	2,069,998
Interest and fiscal charges	7,574,289	9,537,523	12,325,584	13,491,499
Total Governmental Activities Expenses	<u>408,190,444</u>	<u>385,199,221</u>	<u>379,220,527</u>	<u>352,311,001</u>
Business-Type Activities:				
Convalescent Center	-	-	-	-
Water and Sewage System	26,408,255	25,290,262	24,400,761	24,566,435
Total Business-Type Activities Expenses	<u>26,408,255</u>	<u>25,290,262</u>	<u>24,400,761</u>	<u>24,566,435</u>
Total Primary Government Expenses	<u>\$ 434,598,699</u>	<u>\$ 410,489,483</u>	<u>\$ 403,621,288</u>	<u>\$ 376,877,436</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General government	\$ 15,722,622	\$ 17,172,528	\$ 17,510,272	\$ 17,510,747
Health and public safety	28,424,924	25,248,385	28,318,854	28,747,992
Highways, streets, and bridges	2,991,190	2,992,488	3,501,875	1,001,227
Public services	4,115,241	2,558,397	2,846,896	2,914,135
Judicial	25,627,307	26,127,558	28,052,921	28,797,664
Public works	-	1,348,894	-	636,204
Conservation and recreation	1,414,473	-	1,211,621	-
Operating Grants and Contributions:				
General government	144,072	582,275	439,546	1,047,858
Health and public safety	42,674,764	39,515,492	35,079,305	39,698,744
Highways, streets, and bridges	16,877,757	16,187,098	16,421,951	19,198,613
Public services	27,073,272	26,224,733	28,767,670	3,775,161
Judicial	6,540,713	5,477,820	5,361,280	3,184,059
Public works	-	85,114	-	-
Conservation and recreation	174,336	-	54,715	138,288
Capital Grants and Contributions	37,098,953	16,950,047	12,124,014	29,347,789
Total Governmental Activities Program Revenues	<u>208,879,624</u>	<u>180,470,829</u>	<u>179,690,920</u>	<u>175,998,481</u>
Business-Type Activities:				
Charges for Services				
Convalescent Center	-	-	-	-
Water and Sewage System	25,418,267	23,947,678	22,802,761	22,617,682
Capital Grants and Contributions	1,327,725	987,953	1,574,921	6,279,468
Total Business-Type Activities Program Revenues	<u>26,745,992</u>	<u>24,935,631</u>	<u>24,377,682</u>	<u>28,897,150</u>
Total Primary Government	<u>\$ 235,625,616</u>	<u>\$ 205,406,460</u>	<u>\$ 204,068,602</u>	<u>\$ 204,895,631</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(199,310,820)	(204,728,392)	(199,529,607)	(176,312,520)
Business-Type Activities	337,737	(354,631)	(23,079)	4,330,715
Total Primary Government Net Expense	<u>\$ (198,973,083)</u>	<u>\$ (205,083,023)</u>	<u>\$ (199,552,686)</u>	<u>\$ (171,981,805)</u>

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 86,856,356	\$ 87,542,910	\$ 83,299,732	\$ 82,328,234	\$ 89,128,191	\$ 79,503,497
126,725,674	127,138,340	128,664,640	95,942,738	96,975,837	90,666,171
38,529,997	43,121,555	42,996,381	44,101,530	36,932,547	44,750,517
31,103,546	34,267,106	34,692,296	42,723,807	38,741,928	27,825,702
45,838,029	45,854,104	48,591,186	49,994,196	48,908,014	43,991,165
12,085,313	6,824,746	11,516,306	10,038,353	17,960,703	7,121,018
780,786	837,935	823,067	861,769	849,762	558,065
53,921	1,302,992	460,433	356,589	205,015	-
14,354,610	15,027,294	16,303,515	13,152,197	13,948,235	14,286,924
<u>356,328,232</u>	<u>361,916,982</u>	<u>367,347,556</u>	<u>339,499,413</u>	<u>343,650,232</u>	<u>308,703,059</u>
-	-	-	35,133,183	34,755,461	32,900,010
<u>22,488,672</u>	<u>22,046,858</u>	<u>20,973,845</u>	<u>21,257,048</u>	<u>22,413,240</u>	<u>20,587,516</u>
<u>22,488,672</u>	<u>22,046,858</u>	<u>20,973,845</u>	<u>56,390,231</u>	<u>57,168,701</u>	<u>53,487,526</u>
<u>\$ 378,816,904</u>	<u>\$ 383,963,840</u>	<u>\$ 388,321,401</u>	<u>\$ 395,889,644</u>	<u>\$ 400,818,933</u>	<u>\$ 362,190,585</u>
\$ 20,389,863	\$ 18,857,949	\$ 18,664,088	\$ 20,250,459	\$ 21,701,637	\$ 18,376,745
24,693,327	23,761,447	23,779,041	17,420,250	18,756,406	17,636,546
677,430	766,972	656,149	1,313,984	1,834,459	2,740,774
2,725,612	3,406,903	1,933,026	1,889,032	846,965	2,544,734
30,416,409	32,780,133	32,934,001	35,372,063	35,579,718	38,230,226
603,724	943,021	476,997	603,504	1,120,119	658,673
-	-	-	-	-	-
906,695	745,068	1,444,501	1,133,299	2,103,064	25,598
35,945,747	36,053,009	41,878,559	17,763,720	17,299,394	16,611,236
17,102,648	15,289,960	15,515,321	15,545,867	13,358,950	21,028,399
23,402,224	25,613,551	26,818,269	23,874,197	36,815,150	21,749,891
2,718,698	3,531,687	4,371,274	3,115,969	4,113,628	3,589,030
153,106	491,130	615,671	222,959	1,945,773	-
14,793	-	-	312,339	205,609	-
9,231,944	18,652,521	21,450,239	14,693,789	7,424,344	1,378,481
<u>168,982,220</u>	<u>180,893,351</u>	<u>190,537,136</u>	<u>153,511,431</u>	<u>163,105,216</u>	<u>144,570,333</u>
-	-	-	28,153,612	32,787,435	32,766,353
22,454,253	21,524,777	19,689,342	18,908,528	17,108,872	17,565,227
1,869,605	142,886	256,528	70,510	1,773,333	1,782,889
<u>24,323,858</u>	<u>21,667,663</u>	<u>19,945,870</u>	<u>47,132,650</u>	<u>51,669,640</u>	<u>52,114,469</u>
<u>\$ 193,306,078</u>	<u>\$ 202,561,014</u>	<u>\$ 210,483,006</u>	<u>\$ 200,644,081</u>	<u>\$ 214,774,856</u>	<u>\$ 196,684,802</u>
(187,346,012)	(181,023,631)	(176,810,420)	(185,987,982)	(180,545,016)	(164,132,726)
1,835,186	(379,195)	(1,027,975)	(9,257,581)	(5,499,061)	(1,373,057)
<u>\$ (185,510,826)</u>	<u>\$ (181,402,826)</u>	<u>\$ (177,838,395)</u>	<u>\$ (195,245,563)</u>	<u>\$ (186,044,077)</u>	<u>\$ (165,505,783)</u>

# DUPAGE COUNTY, ILLINOIS

## Changes in Net Position Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property taxes	\$ 68,034,809	\$ 67,947,256	\$ 67,895,485	\$ 67,935,195
Taxes - sales and other	137,106,751	135,486,281	134,561,329	124,611,525
Investment income	840,378	593,379	451,373	801,924
Gain on disposal of assets	49,694	269,607	9,425	-
Miscellaneous	7,146,790	8,497,093	6,654,555	6,387,023
Special Items	-	-	-	-
Transfers	-	-	-	(759,805)
Total Governmental Activities	<u>213,178,422</u>	<u>212,793,616</u>	<u>209,572,167</u>	<u>198,975,862</u>
General Revenues and Other				
Business-Type Activities:				
Investment income	\$ 53,654	\$ 56,517	\$ 66,913	\$ 43,201
Gain on disposal of assets	-	25,642	4,293	-
Transfers	-	-	-	759,805
Total Business-Type Activities	<u>53,654</u>	<u>82,159</u>	<u>71,206</u>	<u>803,006</u>
General Revenues and Other				
Total Primary Government	<u>\$ 213,232,076</u>	<u>\$ 212,875,775</u>	<u>\$ 209,643,373</u>	<u>\$ 199,778,868</u>
<b>Change in Net Position</b>				
Governmental Activities	\$ 13,867,602	\$ 8,065,224	\$ 10,042,560	\$ 22,663,342
Business-Type Activities	<u>391,391</u>	<u>(272,472)</u>	<u>48,127</u>	<u>5,133,721</u>
Total Primary Government Net Expense	<u>\$ 14,258,993</u>	<u>\$ 7,792,752</u>	<u>\$ 10,090,687</u>	<u>\$ 27,797,063</u>

### Notes:

1. Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a net pension expense.
2. 2009 amounts have been restated to reflect removal of ETSB as a blended component unit and to include two funds previously reported as agency funds.



<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 67,376,774	\$ 67,581,649	\$ 67,667,477	\$ 67,439,853	\$ 67,424,153	\$ 67,526,161
121,100,200	116,224,102	112,140,361	107,925,821	104,811,713	105,074,406
374,759	1,478,027	1,338,517	1,085,804	1,765,366	5,741,486
-	-	-	-	-	-
5,643,398	4,772,269	4,997,281	4,891,700	4,536,786	9,251,245
-	-	-	-	(23,043,052)	-
-	-	-	(3,491,824)	2,483,205	(915,524)
<u>194,495,131</u>	<u>190,056,047</u>	<u>186,143,636</u>	<u>177,851,354</u>	<u>157,978,171</u>	<u>186,677,774</u>
\$ 14,448	\$ 17,188	\$ 49,528	\$ 90,909	\$ 167,564	\$ 355,754
-	-	-	-	-	-
-	-	-	3,491,824	(2,483,205)	915,524
<u>14,448</u>	<u>17,188</u>	<u>49,528</u>	<u>3,582,733</u>	<u>(2,315,641)</u>	<u>1,271,278</u>
<u>\$ 194,509,579</u>	<u>\$ 190,073,235</u>	<u>\$ 186,193,164</u>	<u>\$ 181,434,087</u>	<u>\$ 155,662,530</u>	<u>\$ 187,949,052</u>
\$ 7,149,119	\$ 9,032,416	\$ 9,333,216	\$ (8,136,628)	\$ (22,566,845)	\$ 22,545,048
<u>1,849,634</u>	<u>(362,007)</u>	<u>(978,447)</u>	<u>(5,674,848)</u>	<u>(7,814,702)</u>	<u>(101,779)</u>
<u>\$ 8,998,753</u>	<u>\$ 8,670,409</u>	<u>\$ 8,354,769</u>	<u>\$ (13,811,476)</u>	<u>\$ (30,381,547)</u>	<u>\$ 22,443,269</u>

# DUPAGE COUNTY, ILLINOIS

## Fund Balances - Governmental Funds Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>General Fund</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	319,524	450,065	287,842	4,087,090
Committed	-	-	-	-
Unassigned	<u>66,639,147</u>	<u>70,172,570</u>	<u>69,634,222</u>	<u>64,470,417</u>
Total General Fund	<u>\$ 66,958,671</u>	<u>\$ 70,622,635</u>	<u>\$ 69,922,064</u>	<u>\$ 68,557,507</u>
<b>All Other Governmental Funds</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	1,772,347	2,302,575	1,464,234	477,765
Restricted	108,327,625	106,663,564	110,206,029	109,296,729
Committed	37,699,217	30,294,564	27,941,995	33,869,685
Unassigned	<u>(4,512,863)</u>	<u>(2,039,289)</u>	<u>(5,918,132)</u>	<u>(7,426,073)</u>
Total All Other Governmental Funds	<u>\$ 143,286,326</u>	<u>\$ 137,221,414</u>	<u>\$ 133,694,126</u>	<u>\$ 136,218,106</u>
Total All Governmental Funds	<u>\$ 210,244,997</u>	<u>\$ 207,844,049</u>	<u>\$ 203,616,190</u>	<u>\$ 204,775,613</u>

Beginning in 2011, the County adopted the provisions of GASB Statement No. 54, which required reporting fund balances in new classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Information was not available to restate prior year amounts.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ -	\$ -	\$ -	\$ 1,368,196	\$ 837,505	\$ 1,065,177
-	-	-	59,940,580	56,172,319	59,241,245
3,542,706	1,335,405	1,474,446	-	-	-
298,209	8,461	840,084	-	-	-
<u>63,810,632</u>	<u>64,462,536</u>	<u>61,002,883</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 67,651,547</u>	<u>\$ 65,806,402</u>	<u>\$ 63,317,413</u>	<u>\$ 61,308,776</u>	<u>\$ 57,009,824</u>	<u>\$ 60,306,422</u>
\$ -	\$ -	\$ -	\$ 124,697,657	\$ 65,188,547	\$ 46,193,580
-	-	-	56,040,926	58,383,333	86,302,790
-	-	-	993,803	2,406,435	2,644,612
1,360,765	1,407,824	1,621,795	-	-	-
123,479,913	141,245,854	158,136,921	-	-	-
34,855,993	28,397,054	21,324,206	-	-	-
<u>(938,213)</u>	<u>(1,723,542)</u>	<u>(4,591,172)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 158,758,458</u>	<u>\$ 169,327,190</u>	<u>\$ 176,491,750</u>	<u>\$ 181,732,386</u>	<u>\$ 125,978,315</u>	<u>\$ 135,140,982</u>
<u>\$ 226,410,005</u>	<u>\$ 235,133,592</u>	<u>\$ 239,809,163</u>	<u>\$ 243,041,162</u>	<u>\$ 182,988,139</u>	<u>\$ 195,447,404</u>

# DUPAGE COUNTY, ILLINOIS

## Changes in Fund Balances - Governmental Funds Last Ten Fiscal Years

	2017	2016	2015	2014
<b>Revenues</b>				
Property taxes	\$ 68,034,809	\$ 67,947,256	\$ 67,895,485	\$ 64,927,473
Sales and other taxes	124,759,485	122,395,319	120,465,287	116,219,084
Fees, licenses and permits	5,444,588	4,030,834	4,722,330	5,210,285
Intergovernmental	103,301,477	102,081,754	105,983,571	101,750,948
Charges for services	53,702,144	53,564,122	54,880,777	56,189,710
Fines and forfeitures	14,004,295	13,980,674	15,034,467	14,208,139
Investment income	829,091	590,382	450,376	801,476
Miscellaneous	6,890,793	8,327,777	6,935,027	7,020,860
Total Revenues	<u>376,966,682</u>	<u>372,918,118</u>	<u>376,367,320</u>	<u>366,327,975</u>
<b>Expenditures</b>				
General government	53,058,769	55,438,732	53,725,708	84,750,625
Health and public safety	144,465,712	140,577,107	138,840,532	125,361,998
Highways, streets and bridges	23,168,626	22,327,551	19,830,012	23,494,625
Public services	33,410,841	28,993,709	32,701,778	29,679,217
Judicial	54,829,894	56,539,867	56,533,834	44,332,970
Conservation and recreation	5,101,709	5,414,619	6,069,329	5,667,322
Public works	754,442	906,323	794,436	445,955
Education services	1,303,041	1,066,403	1,087,618	788,159
Debt service				
Principal	22,001,148	73,410,299	86,204,149	17,519,096
Interest	8,600,612	9,923,420	13,015,436	13,846,136
Issuance costs	-	-	105,001	-
Fiscal agent fees	3,100	15,450	8,175	2,150
Capital outlay	<u>31,917,534</u>	<u>27,589,472</u>	<u>40,281,637</u>	<u>40,870,414</u>
Total Expenditures	<u>378,615,428</u>	<u>422,202,952</u>	<u>449,197,645</u>	<u>386,758,667</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,648,746)	(49,284,834)	(72,830,325)	(20,430,692)
<b>Other Financing Sources (Uses)</b>				
Long term debt issued	-	53,708,576	67,775,000	-
Premium (discount) on debt issued	-	-	-	-
Payments to escrow agent	-	-	-	-
Transfers in	84,719,545	60,579,637	95,872,967	63,349,286
Transfers out	(84,719,545)	(60,579,637)	(95,872,967)	(63,868,297)
Proceeds from sale of capital assets	<u>49,694</u>	<u>270,307</u>	<u>9,425</u>	<u>25,000</u>
Total Other Financing Sources (Uses)	<u>49,694</u>	<u>53,978,883</u>	<u>67,784,425</u>	<u>(494,011)</u>
<b>Net Change in Fund Balances</b>	<u>\$ (1,599,052)</u>	<u>\$ 4,694,049</u>	<u>\$ (5,045,900)</u>	<u>\$ (20,924,703)</u>
Debt service as a percentage of noncapital expenditures	8.57%	21.12%	23.71%	9.07%
Debt service as a percentage of total expenditures	8.08%	19.74%	22.11%	8.11%
Ratio of capital outlay to total expenditures	8.43%	6.53%	8.97%	10.57%

**Note 1:** In 2015 and 2016, debt service expenditures as a percentage of noncapital expenditures and capital expenditures increased over prior years due to the County currently refunding two bond issues in each year respectively.

**Note 2:** 2009 information has been restated to reflect removal of ETSB as a blended component unit.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 64,359,293	\$ 64,938,562	\$ 64,784,368	\$ 64,401,147	\$ 64,499,629	\$ 64,500,053
107,919,626	104,185,501	101,494,372	98,733,010	96,248,316	87,307,459
22,410,768	22,241,414	18,942,842	18,899,568	19,884,905	21,945,114
98,666,665	100,990,493	112,094,997	87,960,448	94,790,649	71,345,581
28,024,958	24,620,063	20,949,150	17,079,374	19,219,387	19,517,516
34,815,174	36,466,732	36,639,087	41,590,312	40,662,282	40,942,442
374,759	1,430,437	1,338,517	1,085,804	1,765,366	5,695,326
5,889,656	5,242,978	5,403,870	5,386,849	5,183,654	17,397,810
<u>362,460,899</u>	<u>360,116,180</u>	<u>361,647,203</u>	<u>335,136,512</u>	<u>342,254,188</u>	<u>328,651,301</u>
76,491,136	76,381,056	74,550,265	76,763,751	81,217,581	71,290,201
121,593,582	121,497,245	123,399,403	89,172,325	91,840,441	88,499,582
19,414,641	19,458,456	21,595,967	21,313,721	19,209,282	20,831,951
30,718,948	33,307,340	34,818,747	42,001,399	37,944,437	27,820,992
41,498,747	42,879,044	44,099,297	44,459,010	44,309,803	40,128,850
37,844	194,277	171,026	355,846	163,563	129,447
7,999,270	5,275,976	6,059,678	6,896,898	10,215,195	4,671,117
783,137	845,476	798,447	847,927	837,943	593,180
16,595,000	15,825,000	15,320,000	14,505,000	14,365,000	12,558,098
14,707,207	15,404,545	15,102,370	13,464,043	14,087,497	14,660,038
134,038	-	88,924	397,539	-	-
2,525	3,750	4,250	4,250	3,787	3,750
<u>45,905,907</u>	<u>33,382,356</u>	<u>27,689,455</u>	<u>29,472,761</u>	<u>44,899,183</u>	<u>43,811,705</u>
<u>375,881,982</u>	<u>364,454,521</u>	<u>363,697,829</u>	<u>339,654,470</u>	<u>359,093,712</u>	<u>324,998,911</u>
(13,421,083)	(4,338,341)	(2,050,626)	(4,517,958)	(16,839,524)	3,652,390
6,801,881	-	5,340,000	67,050,000	1,885,000	-
(45,815)	-	306,165	(343,231)	14,128	-
(3,444,802)	-	(6,039,518)	-	-	-
70,289,063	42,267,308	39,512,641	28,101,561	38,705,309	28,419,426
(69,997,819)	(41,666,587)	(39,417,191)	(30,307,349)	(36,622,104)	(30,234,950)
1,094,988	-	17,251	70,000	13,375	600,490
<u>4,697,496</u>	<u>600,721</u>	<u>(280,652)</u>	<u>64,570,981</u>	<u>3,995,708</u>	<u>(1,215,034)</u>
<u>\$ (8,723,587)</u>	<u>\$ (3,737,620)</u>	<u>\$ (2,331,278)</u>	<u>\$ 60,053,023</u>	<u>\$ (12,843,816)</u>	<u>\$ 2,437,356</u>
9.53%	9.43%	9.08%	9.15%	9.06%	9.68%
8.33%	8.57%	8.36%	8.23%	7.92%	8.37%
12.21%	9.16%	7.61%	8.68%	12.50%	13.48%

## DUPAGE COUNTY, ILLINOIS

### Assessed Value and Estimated Actual Value of Taxable Property Last Ten Levy Years

Year Property Assessed	Real Property				Total Real Property
	Residential	Farms	Commercial	Industrial	
2016	\$ 27,412,791,883	\$ 2,310,379	\$ 6,018,321,080	\$ 2,703,608,086	\$ 36,137,031,428
2015	25,583,305,234	2,148,686	5,728,648,276	2,546,924,540	33,861,026,736
2014	24,551,674,202	2,166,831	5,468,064,649	2,448,068,227	32,469,973,909
2013	24,789,517,606	2,217,240	5,497,444,060	2,469,576,795	32,758,755,701
2012	26,243,230,692	2,109,783	5,800,695,691	2,591,122,955	34,637,159,121
2011	28,623,123,967	2,145,693	6,222,621,504	2,821,860,433	37,669,751,597
2010	31,047,748,088	2,052,125	6,404,827,136	2,873,800,916	40,328,428,265
2009	32,988,376,667	1,845,588	6,737,217,538	3,135,552,161	42,862,991,954
2008	32,865,162,717	1,878,481	6,864,138,408	3,161,989,165	42,893,168,771
2007	30,893,591,960	1,853,212	6,580,547,962	2,925,265,278	40,401,258,412

**(a)** Property values are assessed at 33 1/3% of estimated actual value.

**(b)** Per \$100 of equalized assessed valuation. The Total Direct Tax Rates are applicable to the Tax Levy Year.

**Note 1:** The County assesses property annually. Assessed value is net of tax exempt property.

**Note 2:** Taxes assessed and levied in the year indicated and collected in the subsequent year.

**Sources:** DuPage County Supervisor of Assessments Office  
DuPage County Clerk's Office

<u>Railroad Property</u>	<u>Total Taxable Assessed Value</u>	<u>Estimated Actual Value (a)</u>	<u>Total Direct Tax Rate (b)</u>
\$ 42,278,395	\$ 36,179,309,823	108,646,576,045	0.1848
39,270,054	33,900,296,790	101,802,693,063	0.1971
34,598,681	32,504,572,590	97,611,329,099	0.2057
32,524,635	32,791,280,336	98,472,313,321	0.2040
25,943,202	34,663,102,323	104,093,400,369	0.1929
24,504,229	37,694,255,826	113,195,963,441	0.1773
22,727,747	40,351,156,012	121,174,642,679	0.1659
16,589,848	42,879,581,802	128,767,512,919	0.1554
13,716,205	42,906,884,976	128,849,504,432	0.1557
11,839,713	40,413,098,125	121,360,655,030	0.1651

## DUPAGE COUNTY, ILLINOIS

### Property Tax Levies and Tax Rates as Extended - All Direct and Overlapping Governments Last Ten Tax Levy Years (Amounts Expressed in Thousands)

#### Tax Levies (1)

Levy Year	Fiscal Year	County	Cities and Villages	High Schools	Unit Districts	Grade Schools	Junior Colleges	Townships
2016	2017	\$ 66,859	\$ 263,678	\$ 450,014	\$ 766,365	\$ 691,644	\$ 98,205	\$ 45,604
2015	2016	66,817	260,346	444,503	756,782	680,696	97,694	43,959
2014	2015	66,862	257,071	437,031	737,325	670,822	98,924	43,358
2013	2014	66,894	250,949	428,298	738,107	661,869	101,377	43,466
2012	2013	66,865	246,633	420,468	715,561	646,028	96,153	41,179
2011	2012	66,832	244,931	403,861	690,524	623,424	97,212	41,913
2010	2011	66,943	246,238	396,214	674,541	615,067	97,036	41,263
2009	2010	66,635	244,218	383,973	653,299	600,309	93,740	39,881
2008	2009	66,806	229,534	379,265	638,869	592,204	81,973	39,555
2007	2008	66,722	219,426	360,341	605,314	567,074	78,407	37,627

#### Tax Rates per Hundred Dollars of Assessed Valuation (2)

2016	2017	0.1848	0.7288	1.2438	2.1182	1.9117	0.2714	0.1260
2015	2016	0.1971	0.7680	1.3112	2.2324	2.0079	0.2882	0.1297
2014	2015	0.2057	0.7909	1.3445	2.2684	2.0638	0.3043	0.1334
2013	2014	0.2040	0.7653	1.3061	2.2509	2.0184	0.3092	0.1326
2012	2013	0.1929	0.7115	1.2130	2.0643	1.8637	0.2774	0.1188
2011	2012	0.1773	0.6498	1.0714	1.8319	1.6539	0.2579	0.1112
2010	2011	0.1659	0.6102	0.9819	1.6717	1.5243	0.2405	0.1023
2009	2010	0.1554	0.5695	0.8955	1.5236	1.4000	0.2186	0.0930
2008	2009	0.1557	0.5350	0.8839	1.4890	1.3802	0.1910	0.0922
2007	2008	0.1651	0.5430	0.8916	1.4978	1.4032	0.1940	0.0931

#### Direct Rates (3)

	2017	2016	2015	2014	2013	2012
General	0.0605	0.0639	0.0671	0.0700	0.0694	0.0668
Stormwater	0.0246	0.0260	0.0278	0.0290	0.0287	0.0260
IMRF	0.0213	0.0222	0.0238	0.0159	0.0158	0.0149
Tort Liability	0.0079	0.0083	0.0089	0.0093	0.0092	0.0087
Social Security	0.0144	0.0152	0.0148	0.0108	0.0107	0.0101
Youth Home	0.0024	0.0025	0.0037	0.0039	0.0039	0.0037
Courthouse Bond Debt Service	0.0098	0.0103	0.0110	0.0115	0.0114	0.0108
Health Department	0.0340	0.0364	0.0400	0.0553	0.0549	0.0519
Total	0.1749	0.1848	0.1971	0.2057	0.2040	0.1929

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

(2) Tax rates calculated are based on total County assessed valuation in year indicated, per \$100 of Assessed Value.

(3) Component of Direct Rate presented for most recent years available.

**Note:** Taxes assessed and levied in year indicated are collected in the subsequent year.



<b>Sanitary Districts</b>	<b>Park Districts</b>	<b>Libraries</b>	<b>Forest Preserve</b>	<b>Fire Protection</b>	<b>Special Service Areas</b>	<b>Other Special Districts</b>	<b>Total</b>
\$ 1,200	\$ 140,703	\$ 33,128	\$ 54,775	\$ 113,507	\$ 8,300	\$ 6,774	\$ 2,740,757
1,181	138,801	29,630	54,986	111,731	7,963	7,531	2,702,621
1,162	135,620	29,377	54,965	109,265	7,869	7,552	2,657,205
1,137	133,876	28,762	54,335	106,742	7,641	6,950	2,630,403
1,110	130,678	28,376	53,450	104,288	6,691	6,908	2,564,388
1,072	126,787	27,258	53,300	101,714	6,830	7,399	2,493,057
1,048	124,693	26,686	53,304	99,704	6,403	7,385	2,456,525
1,011	119,945	22,930	52,184	96,159	6,579	7,298	2,388,161
998	117,401	22,641	51,746	95,631	7,602	7,839	2,332,064
945	112,735	21,887	47,971	90,863	6,327	7,738	2,223,377

0.0033	0.3889	0.0916	0.1514	0.3137	0.0229	0.0187	7.5752
0.0035	0.4094	0.0874	0.1622	0.3296	0.0235	0.0222	7.9723
0.0036	0.4172	0.0904	0.1691	0.3362	0.0242	0.0232	8.1749
0.0035	0.4083	0.0877	0.1657	0.3255	0.0233	0.0212	8.0217
0.0032	0.3770	0.0819	0.1542	0.3009	0.0193	0.0199	7.3980
0.0028	0.3364	0.0723	0.1414	0.2698	0.0181	0.0196	6.6138
0.0026	0.3090	0.0661	0.1321	0.2471	0.0159	0.0183	6.0879
0.0024	0.2797	0.0535	0.1217	0.2243	0.0153	0.0170	5.5695
0.0023	0.2736	0.0528	0.1206	0.2229	0.0177	0.0183	5.4352
0.0023	0.2790	0.0542	0.1187	0.2248	0.0157	0.0191	5.5016

# DUPAGE COUNTY, ILLINOIS

## Principal Property Taxpayers Current Year and Nine Years Ago (Amounts Expressed in Thousands)

2017			2008		
Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
Oakbrook Shopping Center	\$ 102,945	0.28%	Oakbrook Shopping Center	\$ 132,044	0.41%
Hamilton Partners, Inc	101,323	0.28%	Hamilton Partners, Inc	95,216	0.29%
CBRE Properties	89,526	0.25%	Long Ridge Office	78,378	0.24%
AMB Property Corp	88,550	0.24%	AIMCO	77,360	0.24%
Prologis, Inc.	84,620	0.23%	NS-MPG Inc (Lucent Industries	77,345	0.24%
Ryan LLC	66,142	0.18%	AMB Property Corp	72,604	0.22%
Navistar, Inc.	40,625	0.11%	AMLI	65,862	0.20%
Medinah Country Club	37,615	0.10%	Crane and Norcross (Prologis)	64,585	0.20%
Real Estate Tax Advisors	36,112	0.10%	Property Tax Advisors	55,911	0.17%
Friedkin Realty Group	34,860	0.10%	Real Estate Tax Advisors	51,472	0.16%

**Note 1:** 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.

**Note 2:** The total assessed value used for the year listed above (current fiscal collection year) can be found by obtaining the previous year's (levy year) total assessed value in the "Assessed Value and Estimated Actual Value of Taxable Property" schedule, I-5.

**Source:** DuPage County Assessment Files

# DUPAGE COUNTY, ILLINOIS

## Property Tax Levies and Collections Last Ten Tax Years

Tax Levy Year	Collected in County Fiscal Year	County Tax Levy Amount	County Tax Levy as Extended	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years (1)
				Amount	Percentage	
2015	2016	\$ 66,621,650	\$ 66,859,365	\$ 66,769,903	99.9%	N/A
2015	2016	66,757,510	66,817,485	66,720,542	99.9%	39,326
2014	2015	66,575,510	66,861,906	66,748,199	99.8%	53,734
2013	2014	66,575,510	66,894,212	66,790,270	99.8%	103,002
2012	2013	66,576,760	66,865,124	66,749,016	99.8%	37,386
2011	2012	66,576,810	66,831,916	66,510,098	99.5%	43,256
2010	2011	66,579,010	66,942,568	66,752,407	99.7%	49,222
2009	2010	66,329,210	66,634,870	66,447,892	99.7%	31,762
2008	2009	66,429,210	66,806,020	66,644,597	99.8%	35,006
2007	2008	66,430,410	66,722,025	66,540,021	99.7%	27,594

**Note 1:** Tax levy and collections do not include Special Service Areas.

**Note 2:** Tax collections are shown net of any Court ordered abatements.

**Note 3:** Tax extension amounts include any amounts added to the levy by the County Clerk to cover the loss and cost of collecting the tax in the case of bonded indebtedness, and for amounts levied for pension fund purposes. The tax extension is also based on the state-certified equalization factor to the appropriate assessed values, and a subtraction of any homestead exemptions.

**(1)** Taxes are levied and then collected in the subsequent year (these collections are current). Collections that occur after one year subsequent to the Tax Levy year are deemed "Non-current" and are displayed in this column.

**Sources:** DuPage County Treasurer/Collector's Office  
DuPage County Clerk's Office

Total Collections to Date		
	Amount	Percentage
\$	66,769,903	99.9%
	66,720,542	99.9%
	66,801,933	99.9%
	66,893,272	100.0%
	66,786,402	99.9%
	66,553,354	99.6%
	66,801,629	99.8%
	66,479,654	99.8%
	66,679,603	99.8%
	66,567,615	99.8%

# DUPAGE COUNTY, ILLINOIS

## DuPage County Sales Tax Revenues Last Ten Fiscal Years

Fiscal Year	(CT) Unincorporated 1 Cent	(CST) Incorporated 1/4 Cent	RTA Sales Tax (1)	Total Sales Tax Revenues
2017	\$ 7,031,352	\$ 42,680,305	\$ 50,633,465	\$ 100,345,122
2016	6,364,747	42,175,519	49,750,467	98,290,733
2015	6,093,243	41,882,551	49,380,959	97,356,753
2014	5,876,261	38,097,171	47,750,949	91,724,381
2013	5,532,556	38,543,835	45,455,284	89,531,675
2012	5,612,894	36,773,765	43,488,082	85,874,741
2011	5,104,692	35,540,143	41,816,400	82,461,235
2010	4,645,316	33,656,601	39,706,988	78,008,905
2009	4,690,274	32,415,500	38,733,526	75,839,300
2008	5,578,658	37,415,226	24,887,604	67,881,488

(1) PA95-0708 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County in 2008. The RTA sales tax revenue received in 2008 reflect eight months of RTA sales tax revenue.

**Note 1:** Sales taxes in this schedule are shown on a modified accrual basis and are shown in the annual financial report on the General Fund Schedule of Revenues (C-3). A portion of sales taxes are recorded as revenue directly in the 2005, 2011, and 2015B G.O. Alternate Revenue Source Drainage Project debt service funds, along with the 2011 Drainage Bond Project Fund. The Unincorporated (CT) sales tax component includes local use tax revenue.

**Note 2:** CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

**Note 3:** CT - Amounts above include both sales and local use taxes as it is presented on the General Fund Schedule of Revenues in the "Retailers Occupation Tax" revenue line.

**Note 4:** CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

# DUPAGE COUNTY, ILLINOIS

## Taxable Sales by Category and Direct and Overlapping Sales Tax Rates Last Ten Calendar Years

Category	2017		2016	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,187,818	(3.6)	\$ 1,232,230	(7.3)
Food	785,984	5.7	743,503	10.2
Drinking and Eating Places	2,042,399	1.7	2,007,737	5.8
Apparel	722,493	(1.9)	736,261	1.2
Furniture, Household, and Radio	1,251,992	(4.5)	1,311,355	12.3
Lumber, Building, and Hardware	905,871	4.7	865,128	5.1
Automotive and Filling Stations	4,826,687	1.8	4,741,645	(0.9)
Drugs and Miscellaneous Retail	1,893,016	1.6	1,863,439	4.6
Agriculture and All Others	3,081,763	0.5	3,065,354	(1.5)
Manufacturers	552,694	12.9	489,607	27.4
Total	<u>\$ 17,250,717</u>	1.1	<u>\$ 17,056,259</u>	2.2

### Direct Sales Tax Rate

DuPage County		
CT (1)	1.00%	1.00%
CST (2)	0.25%	0.25%
RTA (3)	<u>0.25%</u>	<u>0.25%</u>
Total Direct	<u>1.50%</u>	<u>1.50%</u>

### Overlapping Sales Tax Rate

State of Illinois	5.00%	5.00%
DuPage Water Commission	0.00%	0.00%
Regional Transportation Authority	<u>0.50%</u>	<u>0.50%</u>
Total Overlapping	<u>5.50%</u>	<u>5.50%</u>
Total County Sales Tax Rate	<u>7.00%</u>	<u>7.00%</u>

(1) CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

(2) CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

(3) RTA - PA95-078 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County. The additional sales tax rate became effective April 1, 2008.

**Note 1:** The County's taxable sales base is an approximation based on the calendar year State sales tax collections.

**Note 2:** The sales tax rate on a purchase in the County will vary based on the type of item purchased and the purchase location.

**Note 3:** On June 1, 2016, DuPage County eliminated the 0.25% tax for the DuPage Water Commission.

**Source:** Illinois Department of Revenue - Standard Industrial Classification Code Reporting System.

2015			2014			2013		
		% Change From			% Change From			% Change From
Amount		Previous Year	Amount		Previous Year	Amount		Previous Year
\$ 1,329,924		(2.7)	\$ 1,366,425		0.8	\$ 1,355,824		(4.3)
674,506		16.8	577,482		(1.0)	583,352		1.9
1,897,090		4.6	1,813,938		3.0	1,760,993		3.2
727,664		(0.1)	728,175		0.9	721,892		1.1
1,167,351		6.1	1,099,966		2.4	1,074,304		13.2
823,536		3.6	795,275		6.0	750,021		8.6
4,782,637		(0.0)	4,784,489		3.6	4,617,822		8.5
1,781,338		(12.9)	2,044,398		(2.0)	2,086,854		4.9
3,112,780		19.5	2,605,679		15.6	2,254,361		5.4
384,295		(5.6)	407,161		5.0	387,738		31.0
<u>\$ 16,681,121</u>		2.8	<u>\$ 16,222,988</u>		4.0	<u>\$ 15,593,161</u>		5.9

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# DUPAGE COUNTY, ILLINOIS

## Taxable Sales by Category and Direct and Overlapping Sales Tax Rates (cont.) Last Ten Calendar Years

Category	2012		2011	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,417,434	4.8	\$ 1,352,376	(3.2)
Food	572,210	(3.0)	590,067	1.2
Drinking and Eating Places	1,706,516	6.3	1,605,899	3.2
Apparel	713,726	(3.3)	738,418	12.7
Furniture, Household, and Radio	948,679	(0.5)	953,718	(1.7)
Lumber, Building, and Hardware	690,897	0.9	684,471	2.5
Automotive and Filling Stations	4,256,135	6.3	4,004,791	8.9
Drugs and Miscellaneous Retail	1,988,940	6.0	1,876,179	7.7
Agriculture and All Others	2,139,010	0.2	2,135,564	4.0
Manufacturers	296,058	(6.8)	317,766	(8.7)
Total	<u>\$ 14,729,605</u>	3.3	<u>\$ 14,259,249</u>	4.5

### Direct Sales Tax Rate

DuPage County		
CT (1)	1.00%	1.00%
CST (2)	0.25%	0.25%
RTA (3)	<u>0.25%</u>	<u>0.25%</u>
Total Direct	<u>1.50%</u>	<u>1.50%</u>

### Overlapping Sales Tax Rate

State of Illinois	5.00%	5.00%
DuPage Water Commission	0.25%	0.25%
Regional Transportation Authority	<u>0.50%</u>	<u>0.50%</u>
Total Overlapping	<u>5.75%</u>	<u>5.75%</u>
Total County Sales Tax Rate	<u>7.25%</u>	<u>7.25%</u>

(1) CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

(2) CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

(3) RTA - PA95-078 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County. The additional sales tax rate became effective April 1, 2008.

**Note 1:** The County's taxable sales base is an approximation based on the calendar year State sales tax collections.

**Note 2:** The sales tax rate on a purchase in the County will vary based on the type of item purchased and the purchase location.

**Note 3:** On June 1, 2016, DuPage County eliminated the 0.25% tax for the DuPage Water Commission.

**Source:** Illinois Department of Revenue - Standard Industrial Classification Code Reporting System.



2010			2009			2008		
		% Change From			% Change From			% Change From
Amount		Previous Year	Amount		Previous Year	Amount		Previous Year
\$ 1,396,501		1.4	\$ 1,377,542		(6.4)	\$ 1,471,929		(6.7)
582,797		8.1	538,894		(0.6)	542,394		(2.6)
1,555,962		3.9	1,497,287		(4.1)	1,561,982		0.7
655,415		3.2	635,337		(7.7)	688,062		(6.5)
969,961		6.4	911,330		(15.1)	1,073,788		(15.6)
667,757		0.9	661,724		(18.4)	810,443		(11.1)
3,678,756		9.3	3,364,938		(12.7)	3,854,588		(5.8)
1,742,160		7.9	1,614,171		(6.1)	1,718,790		(8.1)
2,052,734		3.8	1,976,666		(21.4)	2,513,538		(3.9)
347,934		(0.7)	350,243		(16.9)	421,466		(1.5)
<u>\$ 13,649,977</u>		5.6	<u>\$ 12,928,132</u>		(11.8)	<u>\$ 14,656,980</u>		(6.1)

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## DUPAGE COUNTY, ILLINOIS

### Sales Tax Collections by Category Last Ten Calendar Years

Category	2017				2016			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 647,443	\$ 2,969,541	\$ 3,803,293	\$ 7,420,277	\$ 618,438	\$ 3,080,572	\$ 3,949,645	\$ 7,648,655
Food	85,681	1,964,954	5,274,449	7,325,083	89,308	1,858,751	5,047,388	6,995,447
Drinking and Eating Places	322,017	5,105,960	5,125,632	10,553,609	327,923	5,019,314	5,036,079	10,383,316
Apparel	24,088	1,806,227	1,793,902	3,624,217	15,942	1,840,645	1,826,348	3,682,936
Furniture, Household, and Radio	58,989	3,129,974	3,120,194	6,309,156	40,152	3,278,378	3,253,803	6,572,333
Lumber, Building, and Hardware	211,512	2,264,674	2,254,894	4,731,080	235,538	2,162,813	2,151,920	4,550,270
Automotive and Filling Stations	1,069,981	12,066,633	12,269,894	25,406,508	1,118,899	11,853,985	12,022,814	24,995,698
Drugs and Miscellaneous Retail	907,482	4,728,092	7,235,173	12,870,747	583,444	4,697,126	7,235,293	12,515,862
Agriculture and All Others	962,921	7,704,384	8,368,138	17,035,443	981,740	7,663,353	8,067,355	16,712,449
Manufacturers	<u>146,085</u>	<u>1,381,722</u>	<u>1,375,212</u>	<u>2,903,020</u>	<u>119,307</u>	<u>1,224,004</u>	<u>1,224,338</u>	<u>2,567,649</u>
Total	<u>\$ 4,436,199</u>	<u>\$ 43,122,162</u>	<u>\$ 50,620,779</u>	<u>\$ 98,179,140</u>	<u>\$ 4,130,693</u>	<u>\$ 42,678,941</u>	<u>\$ 49,814,982</u>	<u>\$ 96,624,615</u>

**Note 1:** CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections). County Sales Tax (CT) amounts do not include the local use portion.

**Note 2:** CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

**Note 3:** RTA - PA95-078 became law increasing sales tax to the county by .25 cents per dollar assessed on sales and services in DuPage County. Initial tax revenues began to be received in mid-year 2008 and reflect a partial annual total of RTA sales tax revenue. Amounts reported equal the portion of the RTA sales taxes retained by the County.

**Note 4:** The County's share of sales taxes shown above are net of administration fees applied by the State.

**Note 5:** On June 1, 2016, DuPage County eliminated the 0.25% tax for the DuPage Water Commission.

**Source:** Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

2015				2014			
County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
\$ 590,103	\$ 3,324,807	\$ 4,432,692	\$ 8,347,602	\$ 461,625	\$ 3,416,060	\$ 4,417,871	\$ 8,295,556
117,432	1,686,256	4,778,639	6,582,327	78,008	1,443,697	4,467,100	5,988,806
311,513	4,742,659	4,783,479	9,837,650	316,815	4,534,795	4,508,627	9,360,237
16,529	1,819,148	1,816,299	3,651,977	13,437	1,820,430	1,795,732	3,629,600
39,344	2,918,362	2,919,872	5,877,578	46,367	2,749,902	2,749,531	5,545,800
162,211	2,058,834	2,061,456	4,282,501	145,537	1,988,182	1,965,673	4,099,392
1,005,397	11,956,430	12,183,883	25,145,710	1,248,861	11,961,108	12,043,536	25,253,505
564,648	4,454,728	6,865,962	11,885,338	672,649	5,136,033	7,180,870	12,989,552
1,066,501	7,781,910	8,299,771	17,148,182	996,499	6,514,167	7,097,647	14,608,313
<u>109,767</u>	<u>960,730</u>	<u>966,954</u>	<u>2,037,452</u>	<u>83,607</u>	<u>1,017,893</u>	<u>1,006,782</u>	<u>2,108,281</u>
<u>\$ 3,983,446</u>	<u>\$ 41,703,864</u>	<u>\$ 49,109,006</u>	<u>\$ 94,796,316</u>	<u>\$ 4,063,405</u>	<u>\$ 40,582,267</u>	<u>\$ 47,233,369</u>	<u>\$ 91,879,042</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Sales Tax Collections by Category (cont.) Last Ten Calendar Years

Category	2013				2012			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 449,835	\$ 3,389,558	\$ 4,121,737	\$ 7,961,130	\$ 478,957	\$ 3,543,584	\$ 4,318,948	\$ 8,341,488
Food	71,212	1,458,371	4,382,697	5,912,280	70,559	1,430,518	4,323,737	5,824,814
Drinking and Eating Places	309,795	4,402,457	4,351,070	9,063,322	345,581	4,266,265	4,268,212	8,880,058
Apparel	15,658	1,804,721	1,769,046	3,589,425	17,520	1,785,010	1,770,671	3,573,202
Furniture, Household, and Radio	47,135	2,685,750	2,633,773	5,366,658	39,041	2,371,691	2,348,598	4,759,329
Lumber, Building, and Hardware	145,302	1,875,050	1,833,321	3,853,673	144,728	1,727,237	1,717,634	3,589,599
Automotive and Filling Stations	1,115,112	11,544,343	11,722,425	24,381,880	1,160,509	10,640,199	10,980,787	22,781,495
Drugs and Miscellaneous Retail	690,195	5,192,013	7,040,910	12,923,118	707,176	4,977,441	6,842,965	12,527,582
Agriculture and All Others	908,964	5,635,837	6,401,524	12,946,325	1,053,620	5,347,482	5,807,084	12,208,187
Manufacturers	<u>83,118</u>	<u>969,340</u>	<u>956,766</u>	<u>2,009,224</u>	<u>95,731</u>	<u>740,135</u>	<u>745,741</u>	<u>1,581,607</u>
Total	<u>\$ 3,836,326</u>	<u>\$ 38,957,440</u>	<u>\$ 45,213,269</u>	<u>\$ 88,007,035</u>	<u>\$ 4,113,421</u>	<u>\$ 36,829,562</u>	<u>\$ 43,124,378</u>	<u>\$ 84,067,361</u>

2011				2010			
County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
\$ 358,339	\$ 3,380,931	\$ 4,078,547	\$ 7,817,817	\$ 489,486	\$ 3,530,661	\$ 4,153,567	\$ 8,173,715
69,436	1,475,047	4,250,199	5,794,682	70,257	1,456,317	4,173,045	5,699,618
329,156	4,014,336	3,987,717	8,331,209	288,851	3,887,651	3,837,901	8,014,403
131,818	1,846,780	1,877,586	3,856,184	17,586	1,672,014	1,636,425	3,326,024
13,369	2,383,638	2,350,135	4,747,142	69,396	2,428,948	2,324,266	4,822,609
147,411	1,710,894	1,688,795	3,547,100	140,719	1,669,146	1,628,186	3,438,051
1,132,157	10,061,635	10,351,469	21,545,261	792,669	9,191,231	9,388,452	19,372,352
630,806	4,684,421	6,393,130	11,708,356	601,745	4,341,883	5,859,688	10,803,315
835,592	5,338,166	5,692,330	11,866,088	860,087	5,141,016	5,473,680	11,474,784
<u>72,856</u>	<u>794,257</u>	<u>792,839</u>	<u>1,659,952</u>	<u>62,451</u>	<u>870,603</u>	<u>873,270</u>	<u>1,806,324</u>
<u>\$ 3,720,938</u>	<u>\$ 35,690,105</u>	<u>\$ 41,462,747</u>	<u>\$ 80,873,790</u>	<u>\$ 3,393,246</u>	<u>\$ 34,189,469</u>	<u>\$ 39,348,480</u>	<u>\$ 76,931,195</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Sales Tax Collections by Category (cont.) Last Ten Calendar Years

Category	2009				2008		
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
General Merchandise	\$ 492,011	\$ 3,443,848	\$ 4,247,708	\$ 8,183,567	\$ 468,732	\$ 3,679,785	\$ 4,423,409
Food	78,981	1,346,532	4,394,654	5,820,167	69,404	1,355,196	1,545,402
Drinking and Eating Places	303,875	3,740,554	3,849,200	7,893,629	286,676	3,902,877	4,252,851
Apparel	19,175	1,587,850	1,618,202	3,225,227	16,635	1,719,811	1,872,946
Furniture, Household, and Radio	53,780	2,237,978	2,277,609	4,569,367	77,794	2,682,800	3,270,303
Lumber, Building, and Hardware	173,924	1,653,730	1,689,551	3,517,205	261,674	2,025,846	2,640,176
Automotive and Filling Stations	902,080	8,404,576	8,982,675	18,289,331	1,139,168	9,625,512	11,425,398
Drugs and Miscellaneous Retail	527,765	4,032,647	5,873,591	10,434,003	496,500	4,293,991	5,200,931
Agriculture and All Others	762,994	4,935,161	5,413,696	11,111,851	971,867	6,274,892	7,691,752
Manufacturers	<u>100,265</u>	<u>873,879</u>	<u>899,160</u>	<u>1,873,304</u>	<u>185,234</u>	<u>1,057,338</u>	<u>1,271,161</u>
Total	<u>\$ 3,414,850</u>	<u>\$ 32,256,755</u>	<u>\$ 39,246,046</u>	<u>\$ 74,917,651</u>	<u>\$ 4,606,259</u>	<u>\$ 38,988,069</u>	<u>\$ 43,594,329</u>

(Concluded)

## DUPAGE COUNTY, ILLINOIS

### Ratios of Net General Bonded Debt Outstanding Last Ten Fiscal Years

Fiscal Year	Population (1)	Gross General Obligation Bonded Debt Outstanding (2)	Unamortized Bond Premium	Restricted Resources Available for Payment of Principal	Net General Obligation Bonded Debt Outstanding	Obligation Debt per Estimated Actual Value of Property (3)	Net General Obligation Debt Per Capita
2017	930,128	\$ 157,920,000	\$ 5,684,588	\$ 16,626,780	\$ 146,977,808	0.14%	\$ 158.02
2016	929,368	170,400,000	6,440,699	16,376,986	160,463,713	0.16%	172.66
2015	933,736	187,460,000	-	15,523,492	171,936,508	0.18%	184.14
2014	932,708	197,850,000	-	15,173,838	182,676,162	0.19%	195.86
2013	932,126	207,495,000	-	14,581,396	192,913,604	0.19%	206.96
2012	927,987	216,715,000	-	14,373,363	202,341,637	0.18%	218.04
2011	923,222	225,515,000	-	14,066,764	211,448,236	0.17%	229.03
2010	916,924	234,775,000	-	14,488,175	220,286,825	0.17%	240.25
2009	912,732	175,910,000	-	14,234,112	161,675,888	0.13%	177.13
2008	909,798	181,915,000	-	14,223,550	167,691,450	0.14%	184.32

(1) Population figures are obtained from the U.S. Census Bureau and are estimated as of every July 1, 20XX. The 2010 population is the official census number for DuPage County.

(2) Included in Gross General Obligation Bonded Debt are the following: 1993 G.O. Refunding Bonds (Alternate Revenue Source - Jail Project); 1993 G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project); G.O. (Alternate) Bonds Series 2001 (Drainage Project); G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; G.O. Refunding Bonds (Alternate Revenue Source Jail Project) Series 2002; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002; G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005; Limited Tax G.O. Bonds (Courthouse Project), Series 2006; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006; G.O. Limited Tax Certificates of Indebtedness, Series 2009; G.O. (Alternate Revenue Source), Series 2010; G.O. (Alternate Revenue Source) Series 2011; G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B.

For the year ending 11/30/2013, the G.O. (Alternate) Bonds Series 2001 (Drainage Project); the G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; the G.O. Refunding Bonds (Alternate Revenue Source Jail Project Series 2002; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002 bonds have fully matured and are included above for prior years' reference. In June 2015, the G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005 were refunded with the G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B Bonds. In 2016, the Limited Tax G.O. Bonds (Courthouse Project), Series 2006 were fully refunded with the Limited Tax G.O. Refunding (Courthouse Project), Series 2016 Bonds; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006 bonds were fully refunded with the G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project), Series 2016 Bonds.

(3) See Schedule I-5 for the Assessed and Estimated Actual Values.

# DUPAGE COUNTY, ILLINOIS

## Computation of Direct and Overlapping Debt November 30, 2017

<u>Governmental Unit</u>		<u>Total Debt Outstanding (3)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County (1)</u>
<b>Direct Debt</b>				
DuPage County		\$ 219,526,254	100.00%	\$ 219,526,254
Total Direct Debt		<u>219,526,254</u>		<u>219,526,254</u>
<b>Overlapping Debt</b>				
Forest Preserve		148,669,500	100.00%	148,669,500
Cities and villages	(1)	10,467,174,279	6.24%	652,776,210
Townships		-	100.00%	-
Parks	(1)	1,190,915,440	27.37%	325,972,808
Fire protection		9,555,000	100.00%	9,555,000
Library		59,275,000	18.13%	10,744,034
Special service		22,337,100	97.25%	21,723,024
Grade schools		381,677,103	95.62%	364,972,424
High schools		309,296,311	96.11%	297,261,646
Unit schools		839,014,848	61.59%	516,738,780
Community colleges	(1)	<u>733,410,000</u>	31.55%	<u>231,379,750</u>
Total Overlapping Debt		<u>14,161,324,581</u>		<u>2,579,793,176</u>
Total Direct Debt and Overlapping Debt		<u>\$ 14,380,850,835</u>		<u>\$ 2,799,319,430</u>

**Note:** Taxing districts are separate and distinct governmental entities where all, or a portion of the governmental entity lies within DuPage County.

(1) Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.

(2) Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in DuPage County. Percentages have been rounded to the nearest hundredth.

(3) Represents direct debt for governmental activities, as reported by various governments. Overlapping governments without direct debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the DuPage County Clerk.

**Source:** Information obtained from the DuPage County Clerk's Office.



## DUPAGE COUNTY, ILLINOIS

### Legal Debt Margin Information Last Ten Fiscal Years

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Assessed value of property (2014 Assessment)	\$ 36,179,309,823	\$ 33,900,296,790	\$ 32,504,572,590	\$ 32,791,280,336
Debt limit - 5.75% of assessed value	2,080,310,315	1,949,267,065	1,869,012,924	1,885,498,619
Debt applicable to limit:				
Limited Tax General Obligation Bonds	<u>33,905,000</u>	<u>36,050,000</u>	<u>43,590,000</u>	<u>45,085,000</u>
Total Debt Applicable to Limit	<u>33,905,000</u>	<u>36,050,000</u>	<u>43,590,000</u>	<u>45,085,000</u>
Legal Debt Margin	<u>\$ 2,046,405,315</u>	<u>\$ 1,913,217,065</u>	<u>\$ 1,825,422,924</u>	<u>\$ 1,840,413,619</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	1.63%	1.85%	2.33%	2.39%

**Note 1:** State statutes limit the County's outstanding general obligation debt to no more than 5.75 percent of the assessed value of property. Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements. The legal debt margin is the County's available borrowing authority under State finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the debt limit.

**Note 2:** Only the Series 2016 Limited Tax General Obligation Bonds (Courthouse Annex) are funded by a tax levy, and therefore are subject to the legal debt margin.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 34,663,102,323	\$ 37,694,255,826	\$ 40,351,156,012	\$ 42,879,581,802	\$ 42,906,884,976	\$ 40,413,098,125
1,993,128,384	2,167,419,710	2,320,191,471	2,465,575,954	2,467,145,886	2,323,753,142
<u>46,510,000</u>	<u>47,865,000</u>	<u>49,170,000</u>	<u>50,425,000</u>	<u>51,625,000</u>	<u>52,780,000</u>
<u>46,510,000</u>	<u>47,865,000</u>	<u>49,170,000</u>	<u>50,425,000</u>	<u>51,625,000</u>	<u>52,780,000</u>
<u>\$ 1,946,618,384</u>	<u>\$ 2,119,554,710</u>	<u>\$ 2,271,021,471</u>	<u>\$ 2,415,150,954</u>	<u>\$ 2,415,520,886</u>	<u>\$ 2,270,973,142</u>
2.33%	2.21%	2.12%	2.05%	2.09%	2.27%

# DUPAGE COUNTY, ILLINOIS

## Ratios of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year	Governmental Activities					
	General Obligation Debt	Certificate of Participation	Revenue Bonds	Special Service Areas	Unamortized Bond Premium	Total Governmental Activities
2017	\$ 157,920,000	\$ -	\$ 36,800,000	\$ 4,852,189	\$ 5,684,588	\$ 205,256,777
2016	170,400,000	-	45,805,000	5,368,337	6,440,699	228,014,036
2015	187,460,000	-	54,635,000	5,868,636	-	247,963,636
2014	197,850,000	-	62,185,000	6,357,785	-	266,392,785
2013	207,495,000	-	69,500,000	6,916,881	-	283,911,881
2012	216,715,000	-	76,460,000	3,900,000	-	297,075,000
2011	225,515,000	-	83,095,000	4,290,000	-	312,900,000
2010	234,775,000	-	89,390,000	4,665,000	-	328,830,000
2009	175,910,000	-	95,355,000	5,020,000	-	276,285,000
2008	181,915,000	345,000	101,065,000	5,440,000	-	288,765,000

**Note:** Included in General Obligation Debt for fiscal years 2009 - 2016 are Special Service Area #34 Bonds, which are general obligations of the County.

**Source:** Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

<b>Business type Activities</b>						
<b>Revenue Bonds</b>	<b>IEPA Construction Loans</b>	<b>DuPage Water Commission Payable</b>	<b>Capital Lease</b>	<b>Unamortized Bond Premium</b>	<b>Total Business type Activities</b>	<b>Total Outstanding Debt</b>
\$ 9,590,000	\$ 4,118,774	\$ -	\$ -	\$ 63,899	\$ 13,772,673	\$ 219,029,450
10,830,000	4,349,944	-	-	79,548	15,259,492	243,273,528
12,025,000	4,578,251	-	-	-	16,603,251	264,566,887
13,175,000	4,971,338	-	-	-	18,146,338	284,539,123
14,290,000	5,023,544	-	-	-	19,313,544	303,225,425
12,950,000	4,441,761	-	-	-	17,391,761	314,466,761
13,790,000	2,122,614	2,601,895	-	-	18,514,509	331,414,509
14,600,000	2,732,045	2,814,544	-	-	20,146,589	348,976,589
15,385,000	3,321,504	3,025,670	-	-	21,732,174	298,017,174
16,500,000	3,891,645	3,236,570	-	-	23,628,215	312,393,215

(continued)

# DUPAGE COUNTY, ILLINOIS

## Ratios of Outstanding Debt by Type (cont.) Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Total Personal Income (TPI) (In Thousands)</b>	<b>Total Personal Income Percentage (1)</b>	<b>Per Capital Personal Income (PCPI)</b>	<b>Total Per Capita Personal Income Percentage (3)</b>	<b>Estimated Property Value</b>	<b>Percentage of Actual Value of Taxable Property (2)</b>
2017	N/A	N/A	N/A	N/A	\$ 108,646,576,045	0.202%
2016	61,404,832	252.411%	66,072	0.027%	101,802,693,063	0.239%
2015	59,813,856	226.082%	64,059	0.024%	97,611,329,099	0.271%
2014	56,600,761	198.921%	60,684	0.021%	98,472,313,321	0.289%
2013	54,123,390	178.492%	58,064	0.019%	104,015,492,856	0.292%
2012	52,971,536	168.449%	57,082	0.018%	113,195,963,441	0.278%
2011	50,323,760	151.845%	54,509	0.016%	121,174,642,679	0.274%
2010	48,516,778	139.026%	52,913	0.015%	128,767,512,919	0.271%
2009	47,721,393	160.130%	52,284	0.018%	128,849,504,432	0.231%
2008	52,536,414	168.174%	57,745	0.018%	121,360,655,030	0.257%

- (1) Percentage of Total Personal Income is the ratio of Total Personal Income to the Total Outstanding Debt.
- (2) Percentage of Actual Value of Taxable Property is the ratio of Total Outstanding Debt to the Estimated Property Value.
- (3) Percentage of Per Capita Personal Income is the ratio of Per Capital Personal Income to the Total Outstanding Debt.
- (4) Information is not available for 2017 at the time of completion of this report.

(concluded)

## DUPAGE COUNTY, ILLINOIS

### Pledged Revenue Coverage - Water and Sewerage 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
2017	\$ 26,799,646	\$ 22,161,166	\$ 4,654,129	\$ 1,240,000	\$ 423,879	\$ 1,663,879	2.80
2016	25,033,439	21,341,781	3,691,658	1,195,000	471,338	1,666,338	2.22
2015	24,460,241	20,613,805	3,846,436	1,150,000	514,825	1,664,825	2.31
2014	29,700,156	20,491,687	9,208,469	1,115,000	555,663	1,670,663	5.51
2013	24,338,306	17,937,274	6,401,032	1,105,000	594,513	1,699,513	3.77
2012	21,684,851	17,736,222	3,948,629	840,000	559,609	1,399,609	2.82
2011	19,997,298	16,763,684	3,233,614	810,000	573,138	1,383,138	2.34
2010	19,061,874	16,404,316	2,657,558	785,000	599,087	1,384,087	1.92
2009	18,993,453	15,737,214	3,256,239	1,115,000	588,213	1,703,213	1.91
2008	19,455,305	13,874,356	5,580,949	3,800,000	101,325	3,901,325	1.43

- (1) Gross revenues include all revenues available for debt service payments pursuant to the bond ordinances in effect prior to the 2008 bond issuance. Connection charges and capital contributions, although not classified as operating revenue, are reflected in gross revenues and are available for debt service.
- (2) Operating expenses exclude depreciation, and amortization of bond discount and issuance costs, and fiscal agent fees.
- (3) Coverage ratio is calculated by dividing net revenue available for debt service by the sum of interest payments and principal retirements. Due to a defeasance of the 2003 bonds in mid-year, the coverage ratio calculation may be misleading and considered not applicable for Fiscal Year 2008.
- (4) On July 21, 2008, the System issued Revenue Bonds Series 2008A and 2008B. A portion of the proceeds and cash of \$2,689,333 was paid by the System to purchase SLGS to refund the 2003 bonds.

## DUPAGE COUNTY, ILLINOIS

### Demographic and Economic Statistics Last Ten Years

Calendar Year	Population (1)	Total Personal Income (in thousands) (TPI) (2, 3)	Per Capita Personal Income (PCPI) (2, 4)	Per Capita Income (2)	County Unemployment Rate (5)
2017	930,128	N/A	N/A	N/A	4.1%
2016	929,368	\$ 61,404,832	\$ 66,072	\$ 40,547	4.8%
2015	933,736	59,813,856	64,059	39,336	4.7%
2014	932,708	56,600,761	60,684	38,931	4.7%
2013	932,126	54,123,390	58,064	38,570	5.6%
2012	927,987	52,971,536	57,082	38,398	7.4%
2011	923,222	50,323,760	54,509	38,405	7.3%
2010	916,924	48,516,778	52,913	37,849	8.0%
2009	912,732	47,721,393	52,284	37,592	8.3%
2008	909,798	52,536,414	57,745	38,458	8.4%

- (1) Population figures are estimates obtained from the U.S. Census Bureau, except for 2010 which is the actual population as per the census. Estimates for 2006 through 2014 have been revised per the Census Bureau, the revisions are not reflective here.
- (2) Total Personal Income, and Per Capita Personal Income, and Per Capita Income (based on a four year average) information is obtained from the Bureau of Economic Analysis and U.S. Census Bureau. 2017 numbers are not available for the County as of May 2018.
- (3) Total Personal Income includes net earnings by place of residence; dividends, interest, and rent; and personal current transfer receipts received by the residents of DuPage.
- (4) PCPI is calculated as the total personal income of the residents of an area divided by the population of the area. Per capita personal income is often used as an indicator of consumers' purchasing power and of the economic well-being of the residents of an area.
- (5) Unemployment rate figures were obtained from the Illinois Department of Employment Security and are annual averages.

## DUPAGE COUNTY, ILLINOIS

### Primary Employers Current Year and Nine Years Ago

2017			2008		
Employer	Employees	Percentage of Total County (Jobs) Employment	Employer	Employees	Percentage of Total County (Jobs) Employment
Edward Hospital & Health Svc	7,900	1.00%	Edward Hospital	4,800	0.65%
Heartland Food Corporation	5,000	0.63%	Lucent Technologies	4,300	0.59%
Northwestern Medicine CDH	4,700	0.59%	Central DuPage Hospital	4,000	0.55%
Abercrombie & Kent Inc	3,300	0.42%	Elmhurst Memorial Hospital	3,600	0.49%
Readerlink Distribution	3,245	0.41%	Advocate Good Samaritan	3,453	0.47%
Footprint Acquisition LLC	3,200	0.40%	DuPage County	3,003	0.41%
Argonne National Laboratory	3,190	0.40%	Argonne National Lab	2,800	0.38%
DuPage County	2,641	0.33%	College of DuPage	2,693	0.37%
McDonald's Corp	2,600	0.33%	Fermi National Lab	1,880	0.26%
Navistar International Corp	<u>1,980</u>	0.25%	DeVry Institute	<u>1,800</u>	0.25%
	<u>37,756</u>	4.76%		<u>32,329</u>	4.41%
Total number of jobs in DuPage County	<u>792,793</u>		Total number of jobs in DuPage County	<u>733,783</u>	

Includes 10 largest employers

**Note:** The total number of jobs in DuPage County is obtained from the Bureau of Economic Analysis and is one year in arrears

**Sources:** Nielsen Claritas Business-Facts®  
Equifax



## DUPAGE COUNTY, ILLINOIS

### County Employment Statistics Last Ten Fiscal Years

<u>Function</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Conservation and recreation	34	32	29	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Educational services	15	15	14	17	16	17	16	17	17	17
General government	347	353	363	337	354	365	345	368	370	369
Highways, streets and bridges	1,313	1,385	1,396	103	106	106	99	1,472	105	103
Judicial	105	97	98	657	656	664	628	104	726	693
Health and public safety	544	607	633	1,063	1,050	1,063	1,369	713	1,539	1,517
Public service	200	215	221	597	607	621	189	213	217	199
Public works	<u>83</u>	<u>81</u>	<u>86</u>	<u>116</u>	<u>110</u>	<u>113</u>	<u>105</u>	<u>111</u>	<u>111</u>	<u>105</u>
Total	<u>2,641</u>	<u>2,785</u>	<u>2,840</u>	<u>2,890</u>	<u>2,899</u>	<u>2,949</u>	<u>2,751</u>	<u>2,998</u>	<u>3,085</u>	<u>3,003</u>

**Note 1:** Employee head counts are as of the fiscal year end.

**Note 2:** Prior to FY17 head count information includes full and part-time employees. It does not include temporary employees or employees on disability. Two part-time employees are considered one FTE employee. Starting in FY17 the headcount value represents full time employees only.

**Note 3:** FTE numbers are not the total approved County's budgeted head count at the beginning of the year. The budgeted value may be slightly greater than what is shown here.

**Note 4:** In Fiscal Year 2015 the function roll up for each department was re-assessed. Fiscal Year 2015 and beyond reflects changes made to department's functional group categorization.

# DUPAGE COUNTY, ILLINOIS

## Operating Indicators by Function Last Ten Fiscal Years

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>General Government</b>										
Supervisor of Assessments:										
Real estate transfer declarations processed	18,620	17,849	16,874	15,926	16,775	13,098	10,420	10,312	9,885	11,064
Treasurer/Collector:										
Real estate parcels billed	326,002	325,761	321,732	321,374	324,988	325,256	325,107	325,066	324,864	323,543
<b>Public Services</b>										
Economic Development & Planning:										
Building permits issued	3,522	3,438	3,047	3,072	2,850	2,838	2,397	2,555	2,042	2,463
Inspections conducted	11,830	11,492	10,921	13,225	14,369	12,433	11,870	12,408	11,284	13,517
Stormwater: <sup>11</sup>										
Acres of Land Maintained	414	-	-	-	-	-	-	-	-	-
Flood operations	6	-	-	-	-	-	-	-	-	-
Outfalls monitored	375	-	-	-	-	-	-	-	-	-
Spill/IDDE Reponse	8	-	-	-	-	-	-	-	-	-
Stormwater management permits reviewed <sup>6</sup>	181	166	173	196	197	173	185	190	218	305
Stormwater management permits issued <sup>6</sup>	88	80	79	73	100	86	86	85	99	116
Flood elevation requests	65	-	-	-	-	-	-	-	-	-
Convalescent Center:										
Patient days	119,177	118,417	114,793	117,889	117,057	117,833	116,009	114,858	120,039	118,986
Residents receiving care	598	603	551	555	599	622	654	652	663	739
Human Services:										
Individual senior citizens served	18,353	20,365	20,733	19,919	19,106	18,942	18,640	15,887	15,856	13,922
Clients handled by the Information Referral Specialist	47,141	43,689	22,165	27,125	27,825	37,245	36,948	32,599	32,202	30,017
Family Self Sufficiency Program clients	238	366	333	348	416	567	452	455	465	609
Rides provided by paratransit	44,553	46,352	41,880	42,151	42,435	36,622	40,887	42,209	47,857	59,151
Telephone calls handled by DPCO customer service	78,223	82,534	87,875	100,850	101,583	105,689	113,047	111,883	128,926	122,742
Psychological Services counseling clients served	2,004	1,511	1,595	1,576	1,930	1,916	1,590	1,646	1,603	1,477
Adult clients served at the Family Center <sup>5</sup>	3,548	3,306	3,160	3,660	3,859	3,823	3,829	3,889	3,886	3,638
<b>Highway, Streets and Bridges</b>										
Transportation and Highways:										
Lane-miles maintained	971	972	972	971	969	964	943	947	945	945
New lane-miles	(0.7)	0.3	1.0	1.5	4.5	9.6	0.0	2.2	0.0	1.0
Highway permits processed	506	527	572	604	457	481	394	353	386	426
Number of bridges inspected	20	21	13	4	14	13	12	17	16	8
Miles of multi-purpose trail system maintained	94	94	94	94	93	93	93	93	92	92
<b>Judicial</b>										
Circuit Court :										
Traffic cases	107,968	108,742	115,568	133,542	135,179	144,569	154,025	150,369	184,400	194,823
Cases other than traffic	43,404	41,390	43,554	46,784	49,795	57,954	60,561	55,994	69,250	66,970
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	54	60	74	53	56	71	76	N/A	74	96
Domestic Violence and Child Abuse Unit cases initiated	54	90	100	73	71	127	100	N/A	97	112
Juvenile Trial Division cases processed	502	656	759	893	810	910	876	995	1,019	1,085
Investigations Unit cases opened	32	32	33	44	50	43	55	59	52	39
Civil Bureau:										
Number of files opened	296	276	329	351	339	452	301	473	482	613
Children's Advocacy Center:										
Number of cases opened	420	440	425	424	433	509	359	343	297	338
Number of individuals services provided to	1,513	1,474	1,352	1,546	2,132	2,048	1,834	1,058	1,117	1,249
Appeals Division:										
Appeals filed (by and against State's Attorney)	112	102	123	270	205	161	159	167	195	203
<b>Health and Public Safety</b>										
Animal Care & Control: <sup>9</sup>										
Total animal intake	2,460	2,218	2,338	2,845	3,144	3,438	3,940	4,087	4,290	4,583
Total animals adopted, transferred or returned to owner	1,781	1,551	1,570	1,831	1,946	2,124	2,172	2,148	2,130	2,027
Live release rate all animals <sup>10</sup>	76.21%	74.86%	70.15%	67.97%	65.87%	63.48%	57.05%	53.96%	52.46%	47.76%

# DUPAGE COUNTY, ILLINOIS

## Operating Indicators by Function Last Ten Fiscal Years

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
<b>Sheriff:</b>										
Patrol Division calls for service	42,176	46,917	46,664	48,365	49,971	53,836	50,868	50,201	53,240	47,213
Forensic Investigation Division -										
Crime scenes processed	1,570	1,561	1,175	1,265	1,445	1,525	1,571	2,176	2,355	2,100
Detective Division incident reports	3,351	3,752	3,563	3,339	4,965	5,667	6,203	6,039	6,639	5,294
Tactical Narcotics Team - investigations	N/A	N/A	N/A	57	126	96	70	59	116	116
Street value of drug seizures (in millions)	N/A	N/A	N/A	1	6	5	4	1	1	5
Crime laboratory criminal cases processed	1,286	1,495	1,613	1,755	2,054	2,657	3,653	4,028	4,498	4,407
Civil Division items processed	19,134	21,682	22,262	25,300	27,000	42,440	33,000	38,000	37,200	34,800
County jail average daily population <sup>3</sup>	623	648	648	681	758	774	750	789	807	840
Citations <sup>7</sup>	4,670	6,045	6,102	7,101	N/A	N/A	N/A	N/A	N/A	N/A
Driving under the influence (DUI) <sup>7</sup>	64	88	83	129	N/A	N/A	N/A	N/A	N/A	N/A
<b>Health Department:</b>										
Immunizations	9,727	11,307	9,465	8,282	8,282	12,046	16,199	15,842	15,287	17,049
Food inspections and consultations	4,946	6,756	9,227	10,250	10,250	10,506	12,588	11,865	10,278	13,491
Mental health patients served	7,805	7,698	6,074	13,810	13,473	13,398	16,818	11,560	11,034	10,516
<b>Coroner:</b>										
Death investigation cases	5,295	5,296	5,055	4,875	4,726	4,361	4,506	4,223	4,065	4,207
<b>Homeland Security and Emergency Management:</b>										
Emergency Responses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	22	97
Events Tracked Administratively Only	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	99	84
Exercises & Scheduled Responses	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	23	33
Public Affairs, Education, Training Events	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	51	49
Severe Weather Events	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	26	39
Operations <sup>8</sup>	20	49	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Planning Unit <sup>4,8</sup>	21	18	82	87	20	50	48	13	N/A	N/A
External Affairs Unit <sup>4,8</sup>	74	187	152	136	116	75	36	59	N/A	N/A
Training & Exercise Unit <sup>4,8</sup>	35	61	53	68	63	62	51	48	N/A	N/A
Technology & Special Projects Unit <sup>4,8</sup>	113	181	86	131	58	49	20	37	N/A	N/A
Public Health <sup>8</sup>	54	81	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Administration <sup>4,8</sup>	15	24	55	41	29	14	41	17	N/A	N/A
Incident Reports <sup>4,8</sup>	90	77	63	67	58	43	53	58	N/A	N/A
Emergency Scene Responses <sup>4,8</sup>	N/A	N/A	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EOC Activations <sup>8</sup>	11	7	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Public Works</b>										
<b>Waterworks and Sewerage Systems:</b>										
Sewer customers	36,122	35,963	35,825	35,641	35,499	35,463	35,210	34,750	34,895	34,721
Gallons billed to sewer customers <sup>1</sup>	3.6	3.4	3.6	3.5	3.8	4.2	3.8	3.9	3.9	4.7
Water customers	3,340	3,324	3,309	3,273	3,214	3,170	3,111	3,137	3,031	3,188
Gallons of water sold (billed) <sup>2</sup>	350.0	339.0	343.0	340.0	347.0	514.0	468.0	354.7	358.9	492.4

<sup>1</sup> In billions<sup>2</sup> In millions<sup>3</sup> Estimated from monthly amounts<sup>4</sup> In 2010 the DuPage County Office of Homeland Security & Emergency Management reorganized from primarily a response agency to that of emergency planning, training, exercising, preparedness, community outreach and overall coordination throughout the County; therefore, the operating indicators have been revised to reflect this reorganization. The previous indicators are retained for historical purposes.<sup>5</sup> Beginning mid-2004 Caring, Coping and Children (CCC) clients are included<sup>6</sup> In 2013 Stormwater introduced General Certifications to reduce the regulatory burden of stormwater application and review for routine types of activities. The General Certifications, while still reviewed by regulatory staff, have switched many permit reviews from Stormwater Management to EDP's Regulatory Services.<sup>7</sup> Starting in 2014 information specifying total citations and DUI's processed were included.<sup>8</sup> In 2016, the DuPage County Office of Homeland Security & Emergency Management assimilated the Office of Risk and Emergency Management from the DuPage County Public Health Department. Operating indicators for 7 Units in operation are reflected as of 2016. EOC Activations are part of the Incident Reports Total.<sup>9</sup> In 2017 Animal Care and Control updated their indicators to reflect all animals transacting through the department.<sup>10</sup> Live Release Rate is calculated as [Positive Outcomes / (Positive Outcomes + Adjusted Total Euthanasia)]<sup>11</sup> Stormwater removed Stream Maintenance Miles Completed and Cubic Yards of timbers removed in FY17, while adding Acres of Land Maintained, Floor Operations, outfalls monitored, Spill/IDDE Reponse and Flood Elevation Requests**Source:** Various County departments

# DUPAGE COUNTY, ILLINOIS

## Capital Asset Statistics by Function Last Ten Fiscal Years

Function/Program	2017	2016	2015	2014
<b>General Government</b>				
Building	4	4	4	4
Capital Plant - vehicles	17	20	19	17
County Clerk - vehicles	0	0	0	0
Data Processing - vehicles	1	1	1	1
Finance - vehicles	2	2	2	2
Security - vehicles	4	4	4	4
<b>Highway, Streets and Bridges</b>				
Building	3	3	3	3
Vehicles	129	152	141	135
<b>Judicial</b>				
Building	3	4	4	4
Youth Home -vehicles	0	0	0	3
State's Attorney - vehicles	15	18	16	21
<b>Health and Public Safety</b>				
Building	7	7	7	7
Animal Control - vehicles	4	4	4	4
Coroner - vehicles	7	7	7	13
Jail - vehicles	1	1	1	1
Office of Emergency Management - Vehicles	6	7	7	7
Sheriff - vehicles	198	195	198	197
<b>Public Service</b>				
Building	1	1	1	1
Economic Development and Planning - vehicles	11	13	15	13
Human Services	6	6	0	0
<b>Public Works</b>				
Building	12	12	12	12
Drainage - vehicles	2	1	1	1
Stormwater - vehicles	13	9	9	9
Total Buildings	30	31	31	31
Total Vehicles	416	434	425	428

Source - DuPage County capital assets database

2013	2012	2011	2010	2009	2008
4	3	3	3	3	3
18	18	15	16	18	12
0	0	0	1	1	1
1	1	2	1	1	1
2	2	2	4	4	4
4	4	4	4	6	3
3	3	3	3	3	3
146	117	118	127	119	116
4	3	3	3	3	3
3	3	1	2	2	2
23	19	20	25	22	22
7	7	6	6	6	6
4	4	4	6	4	3
13	9	10	10	11	11
1	2	4	4	4	5
7	8	7	11	11	11
194	199	203	190	198	192
1	1	1	1	1	1
11	14	14	16	16	18
0	0	0	0	0	0
12	12	12	12	12	12
1	1	1	1	1	0
9	6	6	5	5	3
31	29	28	28	28	28
437	407	411	423	423	404

## DUPAGE COUNTY, ILLINOIS

### Water and Sewerage System of DuPage County, Illinois Required Information for Continuing Disclosure Undertaking As of and for the Year Ending November 30, 2017

#### Customers

#### Total Metered Sewer and Water Customers

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Metered Sewer Customers	36,122	35,963	35,289	35,641	35,499	35,465	35,210	35,348	35,251	35,970
Metered Water Customers	3,340	3,324	3,309	3,273	3,214	3,174	3,111	3,078	3,163	3,148

#### Top 10 Sewer Customers December 2016 through November 2017

<u>Customer</u>	<u>Annual Total</u>
Willow Lake Apts Multi Unit Housing	\$ 242,477
Four Lakes Development Multi Unit Housing	227,388
Hinsdale Lake Multi Unit Housing	179,744
Alcatel-Lucent	142,065
EL-AD Windsor Lakes LLC Multi Unit Housing	137,471
Farmingdale Condos	118,207
M&M /Mars Inc.	95,604
Stratford Green Multi Unit Housing	92,305
LWV Odessa Ponds, LLC	90,973
Huntington Condo/ACM	76,798

#### Top 10 Water Customers December 2016 through November 2017

<u>Customer</u>	<u>Annual Total</u>
Hinsdale Lake Multi Unit Housing	\$ 485,369
Willow Lake Apts Multi Unit Housing	286,973
Stratford Green Multi Unit Housing	249,198
Waterfall Glen Multi Unit Housing	160,571
Hinsdale Pt. Condo Assn. Multi Unit Housing	152,153
ComEd/Prokarma	47,692
Champagne Lodge	37,663
Baum Properties	36,468
Royce Realty	26,439
Villas at the Oaks Condo	23,836

**Source:** Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2017

## DUPAGE COUNTY, ILLINOIS

### Water and Sewerage System of DuPage County, Illinois Required Information for Continuing Disclosure Undertaking (Cont.) As of and for the Year Ending November 30, 2017

#### Consumption Data

#### Total Gallons Billed (in thousands)

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Sewer Billed Consumption	3,648	3,395	3,467	3,484	3,766	4,192	3,775	3,826	3,877	3,964
Water Billed Consumption	350	339	344	340	347	373	351	354	360	368

#### Rates

#### Sewer Service Rates Effective 1/1/2017

Sewer Service Charges per 1,000 gallons	\$	2.80
Sewer Maintenance Charges per 1,000 gallons	\$	1.00

The calculation of the 2 month sewer bill for a customer using 8,000 gallons of water per month would be as follows:

Base Charge - Billing	\$	3.94
Base Charge - Meter Reading		1.84
User Charge		44.80
Sewer Maintenance Charge		<u>16.00</u>
Amount billed to a customer connected to a		
System maintained Sewer (2 month bill)	\$	<u><u>66.58</u></u>

#### Water Service Rates Effective 1/1/2015

Southeast Regional Water Facility (SERWF)	\$9.40 per 1,000 gallons
North Regional Water Facility (NRWF)	\$5.87 per 1,000 gallons
Steeple Run	\$9.40 per 1,000 gallons
Greene Road	\$9.40 per 1,000 gallons
Glen Ellyn Heights	\$9.40 per 1,000 gallons
York Center	\$9.40 per 1,000 gallons

**Source:** Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2017