

COMPREHENSIVE ANNUAL FINANCIAL REPORT



DuPage County, Illinois

For the Fiscal Year Ended November 30, 2018

Submitted by:

*Paul Rafac
Chief Financial Officer*

DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2018**

**Submitted by Paul Rafac, Chief Financial Officer
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DUPAGE COUNTY, ILLINOIS

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FINANCE

630-407-6100

www.dupageco.org/finance

May 22, 2019

To Chairman Daniel J. Cronin
Members of the DuPage County Board,
and Citizens of DuPage County

Ladies and Gentlemen:

State law requires that all local governments publish a complete set of audited financial statements within six months of the close of its fiscal year. This Comprehensive Annual Financial Report (the "CAFR") of DuPage County, Illinois (the "County") for the fiscal year ended November 30, 2018 is presented in fulfillment of that requirement.

It is the responsibility of County management to ensure that all data and information included in the CAFR is complete and accurate. The County's financial management is also responsible for establishing and maintaining a comprehensive framework of internal control designed to ensure that the County's assets are protected from loss, theft, or misuse. As the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The compiling of adequate accounting data is necessary for preparing financial statements that are in conformity with accounting principles generally accepted in the United States ("GAAP"). I believe the data, as presented, is accurate in all material respects, presents fairly the County's financial position and results of operations, as measured by the financial activity of its funds.

Baker Tilly Virchow Krause, LLP have issued an unmodified opinion on the DuPage County, Illinois financial statements for the year ended November 30, 2018. The independent auditors' report on the financial statements, and the supplemental combining and individual funds statements and schedules are included in the Financial Section of the CAFR.

In addition to meeting the requirements set forth, an additional audit designed to meet the requirements of the Single Audit Act Amendments of 1996 and Title II U.S. Code of Federal Regulations (CFR) Part 200 – *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* is performed annually and was performed for the fiscal year ended November 30, 2018.

Management's Discussion & Analysis ("MD&A") immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the County's financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF DUPAGE COUNTY GOVERNMENT

Taking its name from the DuPage River, the County was formed on February 9, 1839 out of Cook County by legislative act and became the 77th county established in the State of Illinois (the “State”). In May 1839, the County elected its first County Officers. The population of the County was estimated at 930,128 as of July 1, 2017, making it the second most populous county in the State.

Within the County, there are thirty-nine municipalities, twenty of which lie wholly within the County, nine townships, fifty-two special districts, and forty-two school districts. The municipalities account for approximately 75% of the County’s 336 square miles, while the unincorporated areas make up the remaining 25%. The unincorporated areas of the County are under the jurisdiction of the County Board.

The County, a non-home rule unit of government, exercises its powers through a nineteen-member County Board. The County Board is the legislative authority led by its Chairman. The Board members are elected from three-member districts to four-year terms; the Chairman, and nine other Officials are elected by the voters of the entire County to a four-year term.

The County has four primary functions: to protect people and property, provide public health services, construct and maintain certain highways and infrastructure, and provide general government services, which include, but are not limited to, the assessment, levy, collection, and distribution of property taxes; recording real estate; and providing educational programs.

Protect People and Property (“Public Safety” and “Judicial” Funds) Protecting people and property consists of the operation of the Circuit Court of DuPage County, State’s Attorney’s Office, Circuit Court Clerk’s Office, County Jail, Sheriff’s Law Enforcement Department, Public Defender, Probation, and Office of Homeland Security and Emergency Management.

Provide Public Health Services (“Care Center” Fund) The DuPage Care Center (the “Center”), a 350-bed center, provides quality long-term care and short-term rehabilitative services to DuPage County residents. The Center, originally built in 1888, has developed into one of the most modern, best equipped, and professionally staffed treatment and rehabilitation centers for the chronically ill in the State. Over 70% of the residents are Public Aid recipients and 25% are under the age of 55. The Center complies with the standards set by the Illinois Department of Public Health, the Centers for Medicare and Medicaid Services, and the Joint Commission on Healthcare Accreditation.

Construct and Maintain Certain Highways and Infrastructure (“Highway, Streets & Bridges” Fund) Maintaining and constructing certain highways and infrastructure – bridges, sidewalks, paths; etc. – consists of providing safe and efficient means of motorized and non-motorized travel at a reasonable cost.

DuPage County was one of twenty-seven organizations/companies in Illinois that received the 2018 Illinois Sustainability Award for its significant achievements in protecting the environment, helping to sustain the future, and improving the economy. The County received the award based on traffic signal upgrades, installation of energy-efficient lighting on campus, the County’s *Sustainability Best Practices Guide*, and other efforts to reduce waste and increase energy.

General Government Services (“General Fund”) The General Fund includes County revenues and expenditures for County management and support services; real estate recording; maintaining the County campus; assessing real property; extending tax levies; collecting and distributing property taxes; and supporting various agencies

Also included in the County's financial reporting entity are the following:

- The Health Department, which is a blended unit, as it functions as an integral part of the primary government, and its funds are treated as though they were funds of the primary government except for the General Fund.
- The DuPage County Emergency Telephone 9-1-1 System Board and the Airport Authority which are component units, due to the significance of their operational and/or financial relationship with the County.
- Water and Sewerage System of DuPage County, Illinois, an enterprise fund established to account for the water and sewer fees that are charged to external users of these services.

BUDGET PROCESS

The development of the annual budget begins with each Elected Official and Department Head submitting a detailed *Request for Appropriation* to the Finance Department. These requests are based on criteria established by Illinois Compiled Statutes and DuPage County Board rules, in the format and timeframe as outlined by the Chief Financial Officer. The Finance Department prepares preliminary revenue and expenditure estimates based on these requests.

A budget survey is placed on the County's website. Committees hold budget meetings, which are open to the public, with Elected Officials and Department Heads to develop and approve budget recommendations. The Finance Department then meets with the Elected Officials and Department Heads to review and compile their budget requests and develop spending and revenue estimates, budget scenarios, and options for review. The County Board Chairman's *Budget Recommendation* is developed, distributed, and published on the County's website. The Finance Committee then passes a proposed final budget that is published and filed with the County Clerk at least 15 days prior to passage. The County Board approves the annual budget.

LOCAL AND ECONOMIC CONDITION AND OUTLOOK

As the second largest of 102 counties in the State, the County is the transportation crossroad of the nation's mail, air, freight, and trucking systems. The County plays a critical role in maintaining an extensive efficient transportation and infrastructure system that includes 6 major highways and 3 major commuter rail lines. Both O'Hare International Airport, ranked the 6th busiest airport in the world, 1st in the world in airplane movements (takeoffs and landings), and 3rd busiest airport in the U.S., and DuPage County Airport provide an edge to the County in meeting the needs of both national and international clients.

The County is a diverse industrial center and a leading economic center in the State. Median household income figures for the County exceed both the State and U.S. averages. The most recent data from the U.S. Bureau of Economic Analysis for 2017 shows the County average of \$89,521 compared to the State and U.S. averages of \$62,992 and \$60,336, respectively.

The County has a diverse economic base, which includes healthcare and social assistance; retail trade; professional, scientific and technical services; and construction. DuPage County is the primary location of the Illinois Technology and Research Corridor (the "Corridor"). Some of the large publicly and privately-held corporations located in the Corridor are Sara Lee Corporation, Office Max, Navistar International, Dover Corporation, Ace Hardware, NICOR, BP, and Tellabs.

The County's unemployment rate in March 2019 was 2.8% compared with 4.5% for the State and 3.9% for the U.S.

DEBT ADMINISTRATION AND BOND RATINGS

The County continues to have access to the bond market to finance the acquisition, renovation, or construction of various capital assets. Management's objective is to effectively plan so it can meet the County's ongoing demands for capital improvement projects and equipment without overtaxing the County's taxpayers to meet the debt service payments on the County's general obligation bonds. The County had approximately \$2.1 million in bonded indebtedness at the end of Fiscal Year 2018 which included fixed and variable rate General Obligation Bonds, fixed rate Revenue Bonds, and variable rate Special Assessment Debt.

The County's underlying rating on its general obligation bonds is currently Aaa from Moody's Investors Service (Moody's), AA+ from Fitch Ratings (Fitch), and AAA from Standard & Poor's Global Ratings (S&P). All three agencies currently maintain stable outlooks on their respective ratings for the County. A rating reflects only the views of the rating agency assigning such rating, and an explanation of the significance of such rating may be obtained from such rating agency.

FINANCIAL PLANNING/ ACT INITIATIVES /ECONOMIC GROWTH

In 2015, the County Board revised its *Strategic Plan* (the "Plan") for DuPage County. The process to update the plan, which took a year, included significant interactions with County residents, elected officials, County staff, and community organizations. The revised plan includes the following three core strategic imperatives.

Financial Planning

To ensure a sound and sustainable fiscal future, the County is committed to a financial plan that includes controlling expenses and short and long-term planning and prioritizing to meet current and future operating and capital needs, while maximizing quality service levels and identifying, assessing, and securing funding opportunities to support the County's strategic priorities and initiatives.

ACT Initiatives

The ACT Initiative (Accountability/Consolidation/Transparency) is a comprehensive reform program designed to improve efficiency, reduce duplication, and encourage resource sharing across County government and its independently administered agencies. In 2011, the Chairman and County Board reviewed its appointed agencies that provide a variety of important public services to residents which highlighted challenges and identified areas for intergovernmental cooperation and management resources.

Because of the ACT Initiative Program, the following changes were made during fiscal year 2018:

- The County worked closely with the Highland Hills Sanitary District to conduct a study to examine the most optimal service delivery mechanism. The study resulted in the County and Highland Hills signing an agreement to transfer to Lake Michigan water and dissolve the Highland Hills Sanitary District.
- The County worked with the Village of Westmont and the leaders of the North Westmont Fire Protection District to identify an alternative funding mechanism for fire and EMS services. Most residents supported a 5-year phase-in of service costs, and the Special Service Area was dissolved.

Reforms made under the ACT Initiative are projected to save taxpayers over \$100.0 million.

Economic Growth

The County continues to play an increasing role in regional economic growth through its leadership in Choose DuPage - Economic Development Alliance ("Choose DuPage"), a joint public/private partnership. Choose DuPage was created to take advantage of DuPage County's unprecedented growth and continue its momentum for the benefit of County businesses and residents. Choose DuPage is the driving force for DuPage County's economic growth.

To ensure the County's continued success for economic growth, Choose DuPage is focused on 5 key areas:

1. Attracting companies that would best benefit from Argonne Laboratory's world-class facilities and research.
2. Solving commute issues and providing a dependable, cost effective commuting solution.
3. Developing and encouraging growth at the 800-acre DuPage Business Center.
4. Establishing the Western Access O'Hare corridor as a premier global business location.
5. Encouraging the development of foreign-direct investment in the County to improve competitiveness on the global stage and engage in international trade.

INDEPENDENT AUDIT

In addition to auditing the Fiscal Year 2018 County basic financial statements, Baker Tilly Virchow Krause, LLP also conducted the audits of the Clerk of the Circuit Court; DuPage County Emergency Telephone System Board; Water and Sewerage System of DuPage County, Illinois; and conducted the Single Audit of the County's various federal grant programs.

Copies of each audit report, including the schedule of expenditures of federal awards, findings, and recommendations, and the auditors' report on internal control and compliance with applicable laws and regulations, are included in separate annual reports and may be obtained from the Finance Office, Jack T. Knuepfer Building, 421 N. County Farm Road, Wheaton, Illinois, or may be viewed on the County's official website at <https://www.dupageco.org>.

Sikich, LLP conducted the audit of the Airport Authority.

All independent audits have been performed in accordance with auditing standards generally accepted in the United States of America, and all audit reports received unmodified opinions.

AWARDS AND ACKNOWLEDGEMENTS

Awards

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting ("Certificate") to DuPage County for its *Comprehensive Annual Financial Report* ("CAFR") for the fiscal year ended November 30, 2017. This was the 32nd consecutive year that the County has achieved this prestigious award. To be awarded a certificate, which is valid for one year, the County had to publish an easy-to-read and efficiently organized CAFR that satisfies both GAAP and applicable program requirements.

I believe that the County's Fiscal Year 2018 CAFR meets the requirements set forth by the GFOA and will be submitted to the GFOA to determine its eligibility for a Certificate of Achievement for Excellence in Financial Reporting.

The County also received the GFOA's Distinguished Budget Preparation Award for its Fiscal Year 2018 *Financial Plan*. This was the 14th consecutive year the County has received this prestigious award. To be awarded the Distinguished Budget Preparation Award, the County's 2018 *Financial Plan* (the "Plan") had to meet certain criteria as to the Plan's proficiency as a policy document, a financial plan, a guide for operations, and as a communication device.

Acknowledgements

The preparation and completeness of the Fiscal Year 2018 CAFR represents the efforts of many County employees and assistance of Baker Tilly Virchow Krause, LLP who was engaged to audit the County's operations. I would like to express my sincere appreciation to the County staff and to the staff of the certified public accounting firms that contributed in any way to the County's CAFR, as well as to the Chairman and Members of the County Board for their continued support and commitment to the fiscal integrity and financial leadership of DuPage County.

Respectfully submitted,


Paul Rafac
Chief Financial Officer

DUPAGE COUNTY, ILLINOIS

ELECTED OFFICIALS

AS OF NOVEMBER 30, 2018

COUNTY BOARD MEMBERS

DANIEL J. CRONIN, CHAIRMAN

DISTRICT 1

PAUL FICHTNER (a)
DONALD E. PUCHALSKI
SAM TORNATORE

DISTRICT 3

GREGORY J. HART
BRIAN J. KRAJEWSKI
GARY GRASSO (b)

DISTRICT 5

JANICE ANDERSON (d)
TONIA KHOURI (e)
JAMES D. HEALY

DISTRICT 2

ELIZABETH CHAPLIN
PETER P. DICIANNI
SEAN T. NOONAN

DISTRICT 4

GRANT ECKHOFF
TIM D. ELLIOTT
AMY GRANT (c)

DISTRICT 6

ROBERT L. LARSEN
KEVIN WILEY (f)
JAMES F. ZAY, JR.

OTHER ELECTED OFFICIALS

ROBERT B. BERLIN
FREDERICK C. BUCHOLZ
ROBERT T. GROGAN, JR.
GWENDOLYN S. HENRY
PAUL B. HINDS (g)
RICHARD A. JORGENSEN, MD
CHRIS KACHIROUBAS
DARLENE J. RUSCITTI
JOHN E. ZARUBA (h)

STATE'S ATTORNEY
RECORDER OF DEEDS
COUNTY AUDITOR
COUNTY TREASURER
COUNTY CLERK
COUNTY CORONER
CIRCUIT COURT CLERK
REG. SUPT. OF SCHOOLS
COUNTY SHERIFF

Effective December 3, 2018, this member/elected official was replaced by:

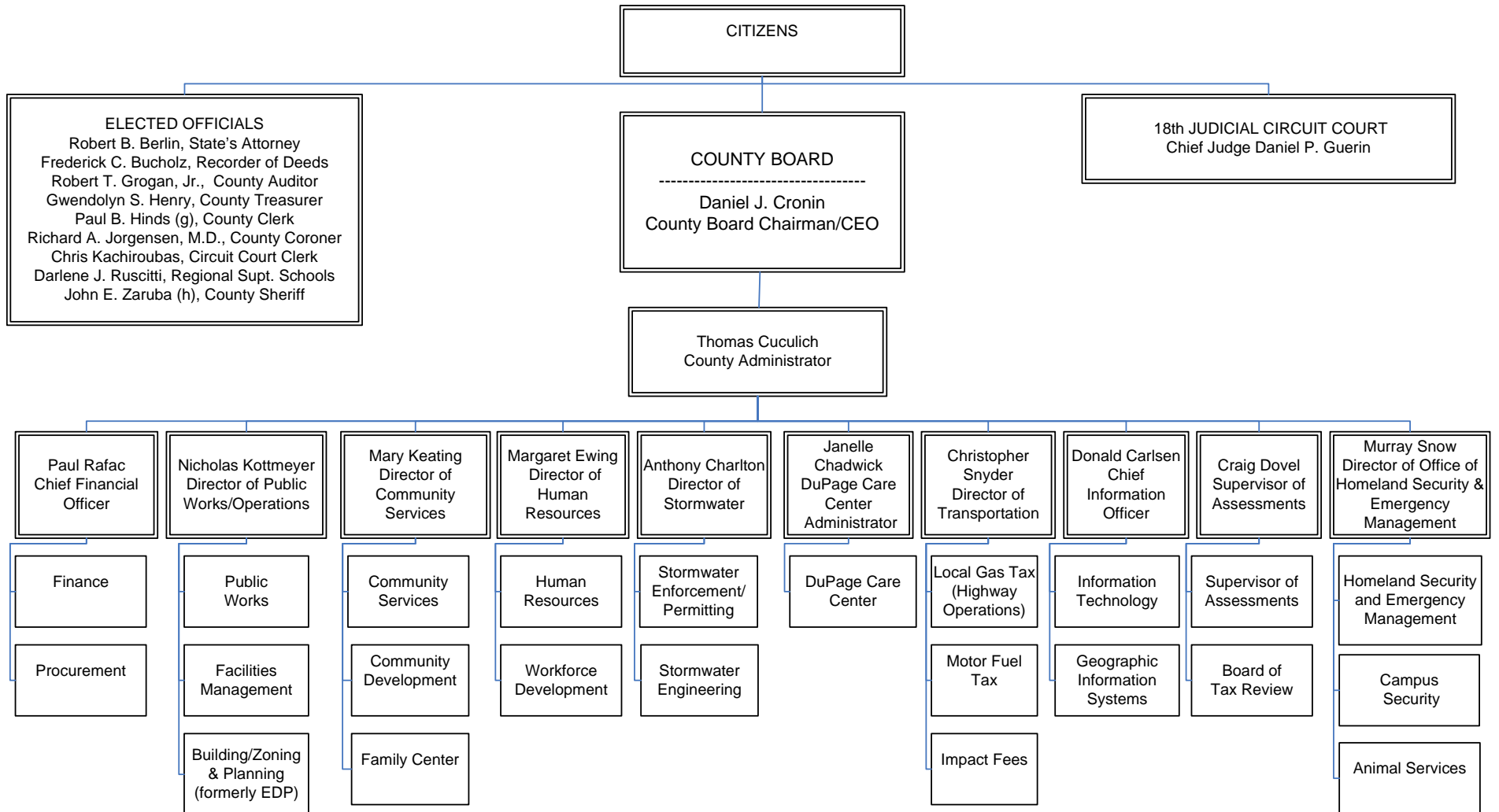
(a) ASHLEY J. SELMON
(b) JULIE RENEHAN
(c) MARY FITZGERALD OZOG

(d) SADIA COVERT
(e) DAWN DESART
(f) SHEILA RUTLEDGE

(g) JEAN KACZMAREK
(h) JAMES MENDRICK

DuPage County, Illinois

Organizational Summary



Effective December 3, 2018, this elected official was replaced by:

(g) Jean Kaczmarek
(h) James Mendrick

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

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**DuPage County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2017

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, 2018, and the related notes to the financial statements, which collectively comprise DuPage County's basic financial statements as listed in the table of contents.

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, 2018 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.

Emphasis of Matters

As discussed in Note I, DuPage County adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective December 1, 2017. Our opinions are not modified with respect to this matter.

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, 2018 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, 2018 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, 2018, 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, 2018.

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, 2017 (not presented herein), and have issued our report thereon dated May 24, 2018, 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, 2017 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 2017 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2017 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, 2017.

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 22, 2019 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.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
May 22, 2019

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

As management of DuPage County, Illinois (the "County" or "DuPage County"), we offer readers of the County's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended November 30, 2018. We encourage readers to consider the information presented here in conjunction with additional information provided in the letter of transmittal.

Financial Highlights

- At November 30, 2018, the assets and deferred outflows of resources of DuPage County exceeded liabilities and deferred inflows of resources by \$809.9 million (total net position). Of this amount, \$25.1 million represented an unrestricted (deficit) net position. A deficit in unrestricted net position does not indicate inadequate available resources to meet ongoing obligations. Total net position at November 30, 2017 was \$824.6 million.
- In FY2018, the County implemented GASB No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. The County is now required to accrue TOTAL OPEB liability, rather NET OPEB Obligation, a portion of the liability. This change in accounting principle resulted in a decrease in the County's beginning net position of \$9.6 million. The beginning net position for governmental activities decreased \$9.3 million, and business type activities' beginning net position decreased \$0.3 million.
- The County's net pension liability decreased \$100.1 million from \$204.5 million at November 30, 2017 to \$104.4 million at November 30, 2018. This decrease was primarily due to total net gains on investments of \$185.9 million, offset by interest on total pension liability of \$92.1 million. The valuation date of the investments and net pension liability was as of December 31, 2017.
- At November 30, 2018, DuPage County reported a combined fund balance of \$213.9 million for its governmental funds. This amount represented an increase of \$3.6 million, or 1.7%, in comparison to prior year. Approximately 31% of this amount, or \$65.6 million, was unassigned, or, available for spending at the County's discretion.
- At November 30, 2018, the total fund balance of the General Fund was \$72.1 million, all of which was unassigned. The total fund balance of the General Fund at November 30, 2017 was \$67.0 million, of which \$66.7 million was unassigned.

Overview of the Financial Statements

This section is an introduction to the County's financial statements. The reporting structure focuses on the County as a whole (government-wide) and on major individual funds to provide the reader with an overview of DuPage County's finances and the ability to address relevant questions.

DuPage County's financial statements consist of the following three sections:

1. County-wide Financial statements
2. Fund Financial Statements
3. Notes to the Financial Statements

In addition to the financial statements, the Comprehensive Annual Financial Report (the "CAFR") includes Required Supplementary Information, Supplementary Information, and a Statistical Section (unaudited).

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

County-wide Financial Statements

The County-wide Financial Statements are designed to provide the reader with a broad overview of the County's finances, in a manner like a private-sector business.

The *Statement of Net Position* presents information on all County 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 are useful for determining the improvement or deterioration of the County's financial position, although non-financial factors, such as 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, without regard to timing of related cash flows. As a result, revenues and expenses are reported in the statement for some transactions that provide cash flows only in future years, such as uncollected tax revenue, and expenses for earned, not used, compensated absences and pension obligations.

The County-wide Financial Statements report the following activities and/or types of programs:

- **Governmental Activities** – Most County services are reported as governmental activities, which include public health and safety; highway, streets, and bridges; public and educational services; judicial; and conservation and recreation. The County fulfills its responsibilities related to these activities by operating a jail, crime laboratory, court system, and Care Center; providing law enforcement services; constructing and maintaining a system of highways and infrastructure; and regulating and monitoring new construction within unincorporated DuPage County, Illinois.

General government functions and interest and fiscal charges are also reported as governmental activities. Some of these activities include managing County facilities; assessing, levying, collecting, and distributing property taxes; and maintaining official records for all real estate located in DuPage County, Illinois. The major revenue sources for these activities are county sales taxes, property taxes, and other taxes, such as transfer stamp and off-track betting revenue.

- **Business-Type Activities** – The business-type activity of the County is its operation of the Water and Sewerage System of DuPage County, Illinois (the "System"). The System was established as an Enterprise Fund to account for user fees charged for providing water and sewer services to portions of DuPage County. These fees cover all, if not most, of the Systems' operating costs. The Public Works Committee oversees the operational, planning, and policy activities of the System.
- **Component Units** – A component unit is a legally separate entity for which the County is financially accountable, and, therefore, is required to be included in the County's CAFR. Component units are reported using one of two methods – blending or discrete presentation. A blended component unit is one that is an integral part of the primary government, whereas, a discretely presented component unit is not as closely aligned.
 - *Blended Component Unit* – The Health Department, a blended component unit of the County, provides physical and mental health services to County residents.

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

- Discretely Presented Component Units - The County has two discretely presented component units: 1.) The DuPage County Emergency Telephone System Board, which provides 9-1-1 emergency telephone services to County residents, and those in various municipalities that include areas in Cook, Kane, and Will counties, except for the Cities of Aurora and Naperville. 2.) The DuPage Airport Authority which manages the DuPage Airport in West Chicago.

Fund Financial Statements

The Fund Financial Statements are designed to report groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or programs. 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 are categorized into one of the three following classifications: governmental, proprietary, or agency.

Governmental Funds – Governmental funds are used to account for primarily the same functions that are reported as governmental activities in the County-wide Financial Statements. Most of the County's services are reported in the governmental funds. The governmental funds financial statements focus on how cash and other financial assets can be readily converted into available resources, and on balances remaining at fiscal year-end that are available for spending. This information is useful for determining which financial resources are available in the short-term to finance the County's various programs and activities.

Because the focus of governmental funds is more limited than the County-wide Financial Statements, it is useful for the reader to compare the information presented for the governmental funds with similar information presented for governmental activities in the County-wide Financial Statements to more fully understand the long-term impact of the County's short-term financing decisions. Both the *Governmental Funds Balance Sheet* and *Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances* provide a reconciliation to make this comparison between the governmental funds and the governmental activities easier.

The County has established individual governmental funds that are organized according to the following types – Special Revenue, Debt Service, Capital Projects, and Agency. Information for the General Fund is presented separately in the *Governmental Funds Balance Sheet* and *Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances*, as it is considered a major fund. The General Fund includes, among others, the following funds: County Sheriff's Department, State's Attorney's Office, Facilities Management, and the Circuit Court.

The following are other major governmental funds reported separately in the governmental funds financial statements:

- Health Department - provides physical and mental health services to County residents. This major fund includes the Health Department's General Fund.
- DuPage Care Center - provides quality long-term care, as well as short-term rehabilitative services to the County's residents.
- Department of Housing and Urban Development – accounts for government funds received to develop viable urban communities in low- and moderate-income areas and provide funding to aid very low-income families in obtaining decent and safe rental housing.

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

Data from the other governmental funds are combined and presented in a single Non-Major Funds column. Individual fund data for each of the non-major governmental funds is provided in the *Combining Balance Sheet; Combining Statement of Revenues, Expenditures and Changes in Fund Balance; and Schedules of Revenues, Expenditures and Changes in Fund Balance* within the CAFR.

Proprietary Funds – Proprietary funds are used to account for services for which the County charges a fee and show the same type of information as in the County-wide Financial Statements, only in more detail. The County has two Proprietary Funds—an Enterprise Fund that was established to account for the operation of the System, and an Internal Service Fund that was established to account for employee health insurance benefits on a cost-reimbursement basis.

Agency Funds – Agency funds are used to account for resources held by the County as an agent for various entities, or for the benefit of parties outside the County. Some agency funds are controlled by a separate government body, as created and authorized under state or federal law. Agency funds cannot be used to support County programs, and, therefore, are not reported in the County-wide Financial Statements.

Notes to the Financial Statements – The Notes to the Financial Statements provide additional information needed for a full understanding of the data presented in the County-wide and Fund Financial Statements.

Required Supplementary Information – In addition to the Financial Statements and Notes to the Financial Statements, the Required Supplementary Information section presents certain historical information with respect to funding of the multi-employer defined benefit plans (Regular, Sheriff's Law Enforcement Personnel, and Elected County Official) administered by the Illinois Municipal Retirement Fund (the "IMRF"), a fund created by the State of Illinois to provide retirement benefits to qualified County employees. This section includes information on contributions made by the County to the IMRF, net change in total pension liability, and the change in the implicit OPEB liability. The *Schedule of Changes in the Total OPEB Liability and Related Ratios* is required to present certain historical information from the last 10 years of actuarial valuations. Due to the implementation of GASB Statement No. 75 in FY2018, prior year information is not available, and, therefore, not presented.

The *Budgetary Comparison Information Schedules of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual* for the major funds are also presented in this section.

Supplementary Information – The Supplementary Information section is a more detailed presentation of information included in the financial statements for the General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and Agency Funds.

Statistical Section (Unaudited) – The Statistical Section offers operational, economic, and historical data that provide a context for assessing the County's economic condition.

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

County-wide Financial Analysis

Net Position

As mentioned in a previous section of this narrative, change in net position is useful for determining the status of the County's financial position. At November 30, 2018, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$809.9 million.

DuPage County, Illinois Summary Statement of Net Position Year Ended November 30 (in millions)						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
ASSETS						
Current and other assets	\$ 385.3	\$ 376.5	\$ 22.3	\$ 23.0	\$ 407.6	\$ 399.5
Capital assets, net	<u>812.3</u>	<u>829.0</u>	<u>94.4</u>	<u>89.8</u>	<u>906.7</u>	<u>918.7</u>
Total Assets	<u>1,197.6</u>	<u>1,205.5</u>	<u>116.7</u>	<u>112.8</u>	<u>1,314.3</u>	<u>1,318.3</u>
Deferred outflows of resources	<u>47.6</u>	<u>94.7</u>	<u>0.7</u>	<u>1.8</u>	<u>48.3</u>	<u>96.5</u>
Total assets and deferred outflows	<u>1,245.2</u>	<u>1,300.2</u>	<u>117.4</u>	<u>114.6</u>	<u>1,362.6</u>	<u>1,414.8</u>
LIABILITIES						
Current and other liabilities	83.2	77.2	6.9	6.1	90.0	83.3
Long-term liabilities	<u>300.6</u>	<u>411.5</u>	<u>13.9</u>	<u>17.3</u>	<u>314.5</u>	<u>428.8</u>
Total Liabilities	<u>383.8</u>	<u>488.7</u>	<u>20.7</u>	<u>23.4</u>	<u>404.5</u>	<u>512.2</u>
Deferred inflows of resources	<u>146.3</u>	<u>78.0</u>	<u>1.9</u>	<u>0.1</u>	<u>148.2</u>	<u>78.1</u>
Net Position						
Net investment in capital assets	625.7	623.7	82.1	76.0	707.8	699.7
Restricted	121.5	125.9	5.7	7.7	127.2	133.6
Unrestricted (deficit)	<u>(32.1)</u>	<u>(16.0)</u>	<u>7.0</u>	<u>7.4</u>	<u>(25.1)</u>	<u>(8.7)</u>
Total Net Position	<u>\$ 715.1</u>	<u>733.5</u>	<u>\$ 94.8</u>	<u>91.1</u>	<u>\$ 809.9</u>	<u>824.6</u>

Note: Columns/rows may not foot/cross-foot due to rounding.

Note: Amounts for FY2017 have not been adjusted for the County's implementation of GASB No. 75 in FY2018.

The largest portion of the County's total net position is its net investment in capital assets (e.g. land improvements; building and improvements; infrastructure, drainage, stormwater; etc.) at depreciated cost less outstanding debt used to acquire these assets. The County's net investment in capital assets at November 30, 2018 was \$707.8 million, or 87.4%, of total net position. Net investment in capital assets increased by \$8.1 million primarily due to depreciation expense exceeding capital asset net additions by \$12.1 million, and a \$23.0 million decrease in outstanding capital-related debt, which excludes unspent bond proceeds of \$0.4 million.

Because the funds used for special service area water and sewer projects are obtained from bonds financed by the County's governmental funds, the long-term debt of the County is presented in Governmental Activities, and the corresponding capital assets are shown in the Business-Type Activities. Net investment in capital assets for FY2018 properly excludes all debt related to special service area projects. Net investment in capital assets for FY2017 included \$3.3 million of special service area debt that was reclassified to Agency Funds in FY2018.

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

The County uses these capital assets to provide a variety of services to its residents. Although the County's investment in capital assets is reported net of related outstanding debt, the resources needed to repay this debt must be provided from other sources, as the capital assets cannot be used to liquidate these liabilities.

Another part of the County's net position represents resources that are subject to external restrictions as to how these resources can be used. Restricted net position at November 30, 2018 was \$127.2 million, or 15.7%, of total net position. The remaining balance of total net position was a \$25.1 million unrestricted deficit. The increase in the deficit net position of \$16.4 million from prior year was due to the implementation of GASB No. 75, which resulted in a decrease in beginning net position of \$9.7 million; a current year loss of \$5.0 million; and the reclassification of \$3.3 of special assessment debt to Agency Funds.

At the end of the current fiscal year, the County reported positive balances in the net investment in capital assets and restricted categories of net position for the County as a whole, as well as for its separate governmental and business-type activities. Business-type activities reported positive balances in all categories of net position. This representation of total net position was the same in prior fiscal year.

The County's overall net position, as restated, decreased \$5.0 million from the prior fiscal year. The reasons for this decrease are discussed in the following sections for Governmental Activities and Business-Type Activities.

Governmental Activities

During the current fiscal year, net position, as restated, for governmental activities decreased \$9.0 million from prior fiscal year, which resulted in an ending balance of \$715.1 million. This decrease was due to implementation of GASB No. 75, which required the County to accrue TOTAL OPEB liability, rather than NET OPEB obligation, a portion of the liability. Beginning net position decreased by \$9.3 million due to this change in principle.

Compared to prior year, capital grants and contributions were \$36.0 million lower in FY2018. In FY2017, the Illinois Tollway contributed \$25 million for the Elgin O'Hare Expressway, and IDOT contributed \$6.1 million for various highway infrastructure projects.

The increase in general revenues was due to higher State salary reimbursement revenue of \$4.1 million.

Business-Type Activities

The current fiscal year results for the County's business-type activity, the Water and Sewerage System of DuPage County, Illinois (the "System"), were positive. Net position, as restated, increased \$4.0 million, or 4.4%, from prior year. During FY2018, several sewer and water lines that were permitted and constructed in FY2017 were accepted and recorded in the current fiscal year, which accounted for an increase in capital grants and contributions of \$1.7 million compared to prior year. The System also acquired the water distribution capital assets and water operations of another sanitary district, which increased net position by \$1.7 million.

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

DuPage County, Illinois
Revenues, Expenses & Changes in Net Position
For the Fiscal Year Ending November 30
(in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
REVENUES						
Program Revenues						
Charges for services	\$ 78.9	\$ 78.3	\$ 25.5	\$ 25.4	\$ 104.3	\$ 103.7
Operating grants and contributions	86.6	93.5	-	-	86.6	93.5
Capital grants and contributions	1.1	37.1	3.0	1.3	4.1	38.4
Total Program Revenues	166.6	208.9	28.4	26.7	195.0	235.6
Tax Revenues						
Property taxes	68.1	68.0	-	-	68.1	68.0
County sales taxes	102.6	100.4	-	-	102.6	100.4
Local gasoline taxes	20.0	19.5	-	-	20.0	19.5
Income taxes	9.2	8.9	-	-	9.2	8.9
Personal property replacement taxes	3.0	3.3	-	-	3.0	3.3
Other taxes	5.0	5.1	-	-	5.0	5.1
Total Tax Revenues	208.0	205.1	-	-	207.9	205.1
Other General Revenues						
Investment income	2.2	0.8	0.1	0.1	2.2	0.9
Miscellaneous	10.7	7.2	-	-	10.7	7.2
Total General Revenues	12.8	8.0	0.1	0.1	12.9	8.1
TOTAL REVENUES	\$ 387.4	\$ 422.1	\$ 28.5	\$ 26.8	\$ 415.9	\$ 448.9
EXPENSES						
General government	\$ 65.1	\$ 72.5	\$ -	\$ -	\$ 65.1	\$ 72.5
Health and public safety	162.6	168.2	-	-	162.6	168.2
Highways, streets, and bridges	48.6	51.0	-	-	48.6	51.0
Public services	39.8	37.1	-	-	39.8	37.1
Judicial	61.2	63.1	-	-	61.2	63.1
Public works	3.5	2.1	-	-	3.5	2.1
Educational services	0.8	1.1	-	-	0.8	1.1
Conservation and recreation	7.6	5.5	-	-	7.6	5.5
Interest and fiscal charges	7.1	7.6	-	-	7.1	7.6
Water and sewerage system	-	-	26.2	26.4	26.2	26.4
TOTAL EXPENSES	396.4	408.2	26.2	26.4	422.7	434.6
Net operating income (loss)	(9.0)	13.9	2.3	0.4	(6.8)	14.3
Special Item - Transfer of Operations	-	-	1.7	-	1.7	-
Change in Net Position	(9.0)	13.9	4.0	0.4	(5.0)	14.3
Net Position - beginning (as restated) *	724.2	719.6	90.8	90.7	815.0	810.3
Net Position - ending	\$ 715.1	\$ 733.5	\$ 94.8	\$ 91.1	\$ 809.9	\$ 824.6

Note: Columns/rows may not foot/cross-foot due to rounding.

* Net position - ending FY2017 has not been adjusted for the County's implementation of GASB No.75 in FY2018

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

Financial Analysis of County Funds

As noted in a previous section of this narrative, the County uses fund accounting to ensure and show compliance with financial-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on current inflows, outflows, and balances available for spending. This information is useful in the assessment of the County's financing needs. The unassigned fund balance can measure net resources available for discretionary spending. The governmental funds reported by the County include the General Fund, Health Department Fund, Care Center Fund, Department of Housing and Urban Development Fund, and Non-Major Governmental Funds.

At November 30, 2018, the County reported a combined fund balance of \$213.9 million for its Governmental Funds. The combined fund balance increased \$3.6 million, or 1.7%, from prior year. Of the current fiscal year total, \$103.3 million is restricted; \$65.6 million is unassigned; \$43.8 million is committed; and \$1.2 million is non-spendable.

Total revenues from all governmental funds for FY2018 were \$384.5 million, representing an increase of \$7.5 million, or 2.0%, from FY2017. Expenditures for all governmental funds for FY2018 were \$389.4 million, representing an increase of \$10.8 million, or 2.9 %, from FY2017.

The General Fund, the County's primary operating fund, is used to account for its governmental activities. At November 30, 2018, the fund balance of the General Fund was \$72.1 million, increasing \$5.1 million, or 7.6%, from November 30, 2017. The total fund balance at November 30, 2018 is unassigned. General Fund revenues for FY2018 were \$180.2 million, representing an increase of \$5.9 million, or 3.4%, from FY2017 of \$174.3 million.

The following points explain significant increases and decreases of General Fund revenues and expenses:

- Intergovernmental revenues increased by \$4.1 million, or 26%, compared to FY2017 primarily due to higher State salary reimbursement revenue of \$3.1 million. This significant increase is due to the State reducing its reimbursement backlog from ten months to five months.
- Sales tax revenues increased \$2.1 million, or 2.1%, compared to prior fiscal year.
- General Fund expenditures for both FY2018 and FY2017 were approximately \$143 million.

The Health Department reported a fund balance of \$24.4 million at November 30, 2018. This balance represented an increase of \$3.1 million, or 14.8%, compared to \$21.3 million at November 30, 2017. Of the \$24.4 million fund balance, \$24.0 million was committed and both non-spendable and restricted fund balances were \$0.2 million. The Health Department's total revenues increased \$0.9 million, or 2.1%, compared to prior fiscal year. Charges for services revenue increased \$1.2 million from \$13.7 million in FY2017 to \$14.9 million in FY2018. The increase was due to improved collection rates from third-party payers for healthcare services. The improved collection rate was due to internal revenue cycle process improvements. The Health Department's expenditures increased 3.0% compared to prior year, increasing \$1.2 million from \$37.5 million in FY2017 to \$38.7 million in FY2018.

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

The Department of Housing and Urban Development (HUD) reported a fund balance of \$6.4 million at November 30, 2018. The ending fund balance represented a decrease of \$3.6 million, or 36.1%, compared to the beginning fund balance of \$10.0 million. Of the \$6.4 million fund balance, \$8.9 million was restricted, and the remaining balance was an unassigned deficit balance of \$2.5 million. The decrease in net position was primarily due to increased expenditures by \$3.6 million compared to prior year. At the end of FY2018, the Community Development Block Grant-Disaster Recovery had expenditures of \$3.1 million. HUD reimbursed the County for these expenditures in February 2019. HUD's total revenues decreased slightly from \$9.8 million in prior year to \$9.2 million in FY2018.

The Care Center reported a fund balance of \$6.4 million at November 30, 2018, which represented a \$1.8 million increase compared to \$4.6 million at November 30, 2017. Of the \$6.4 million, \$5.7 million was committed, \$0.4 million was non-spendable, and \$0.3 million was restricted. The Care Center's total revenues decreased \$1.9 million, or 5.3%, compared to prior year due to the prior year write-off of \$1.9 million owed to the Illinois Department of Health and Family Services (the "State"). It was determined that the State would not be pursuing collection of this liability, which was in agreement with other county care centers. Care Center expenditures for both FY2018 and FY2017 were approximately \$34 million.

Proprietary Funds

The County's Proprietary Funds Statements provide similar information found in the County-wide Business-Type Activities Financial Statements, but in more detail.

At November 30, 2018, the unrestricted net position of the Enterprise Fund was \$7.0 million compared to \$7.4 million at November 30, 2017. The unrestricted net position of the Internal Service Fund at November 30, 2018 was \$9.6 million compared to \$7.6 million at November 30, 2017. The \$2.0 million increase in the net position of the Internal Service Fund was primarily due to continued improvement in health insurance claims experience.

General Fund Budgetary Highlights
--

The DuPage County Board adopted the County's FY2018 budget on November 28, 2017. The County's original total operating budget for FY2018 was \$439.6 million. The original budget for the General Fund, the main operating fund and primary funding source for elected officials and County support functions, totaled \$176.9 million, representing 40.2% of the total original operating budget.

The accompanying financial statements include a *Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual*. The County's budgetary basis of accounting is discussed in the Notes to the Required Supplementary Information.

During FY2018, the County's actual General Fund revenues had a favorable variance of \$3.9 million, or 2.2%, from the original budgeted estimate of \$176.3 million. Positive results in state income tax revenues of \$1.5 million was due to the County not experiencing the 10% decline it had anticipated for FY2018. Other state reimbursement revenues were \$1.4 million higher than the final budgeted estimate due to the State reducing its reimbursement backlog from ten months to five months.

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

Capital Assets

Capital assets include land and improvements; infrastructure, drainage, and stormwater; water and sewer systems; building and improvements; machinery, equipment and vehicles; intangibles; and construction in progress. The County uses these capital assets to provide services to County residents; therefore, these long-term assets are not available for future spending.

The County's capital assets, net of accumulated depreciation, for its governmental and business-type activities decreased \$12.0 million from prior fiscal year. The overall decrease is primarily due to depreciation expense exceeding additions of depreciable capital assets by \$22.4 million, and an increase in construction in progress of \$9.8 million related to improvements made to the 420 Building.

Changes in Capital Assets, net
Year Ended November 30
(in millions)

Capital Assets	Governmental Activities		Business-Type Activities		Total Primary Government		Increase (Decrease)
	2018	2017	2018	2017	2018	2017	
Land and Improvements	\$ 304.3	\$ 306.8	\$ 1.5	\$ 1.5	\$ 305.8	\$ 308.2	\$ (2.4)
Infrastructure-Highways, Drainage & Stormwater	298.9	317.5	-	-	298.9	317.5	(18.6)
Water & Sewer Systems			89.3	84.0	89.3	84.0	5.3
Building and Improvements	166.4	172.7		-	166.4	172.7	(6.3)
Other Improvements	3.1	3.5	-	-	3.1	3.5	(0.4)
Machinery, Equipment & Vehicles	16.5	15.5	1.5	1.6	18.0	17.1	0.9
Intangibles	-	-	1.6	1.9	1.6	1.9	(0.3)
Construction in Progress	23.1	13.1	0.5	0.8	23.6	13.8	9.8
Total Capital Assets, net of Accumulated Depreciation	<u>\$ 812.3</u>	<u>\$ 829.0</u>	<u>\$ 94.4</u>	<u>\$ 89.8</u>	<u>\$ 906.7</u>	<u>\$ 918.7</u>	<u>\$ (12.0)</u>

Note: All amounts are net of accumulated depreciation.

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

The County carries out various capital improvement projects annually. Highway and infrastructure projects such as pavement maintenance and traffic signal light upgrade and maintenance are funded by county motor fuel and local gas taxes, and/or state and federal government reimbursements. These funds are included in the Highway Motor Fuel Tax Fund. Construction and repair projects for County facilities are included in the capital projects funds.

Additional information on the County's capital assets can be found in Note IIID. to the Financial Statements.

Debt Administration

The County's general obligation bonds and revenue bonds are issued in accordance with the authorizing bond ordinance adopted by the DuPage County Board. Each bond issue is sold to investors, and net proceeds are used to finance the engineering, construction, and improvement costs of various capital projects, and capital equipment acquisition costs. The Board approves all capital projects and capital equipment acquisitions.

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

The County's full faith and credit is pledged for on-time principal and interest payments on the general obligation bonds. The County levies ad valorem property taxes on all taxable real property within the County, or special service area, to provide for the debt service payments on the 2016 Courthouse Refunding Bonds and 2009 General Obligation Bonds – Special Service Area #34. The remaining debt is funded by alternate revenue bonds, and the ad valorem taxes are abated. While the County obtains long-term financing for capital asset projects and acquisitions, management's objective is to meet these demands without overtaxing the property taxpayers.

The Transportation Revenue Refunding Bonds are limited obligations of the County, payable solely from the pledged county motor fuel and local gas tax revenues.

DuPage County, Illinois
Changes in Long-term Obligations
Year Ended November 30
(in millions)

Description	Governmental Activities		Business-Type Activities		Total Primary Government	
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	\$ 181.5	\$ 199.6	\$ -	\$ -	\$ 181.5	\$ 199.6
Revenue Bonds	-	-	8.4	9.6	36.2	9.6
IEPA Construction Loan	-	-	3.9	4.1	3.9	4.1
Unamortized Bond Premium	4.9	5.7	-	0.1	4.9	5.7
Net Pension Liability	102.8	200.8	1.5	3.7	104.4	204.5
Compensated Absences	31.7	31.9	1.5	1.4	33.2	33.4
Claims Payable	3.3	4.2	-	-	3.3	4.2
Total OPEB liability *	10.2	1.4	0.4	0.1	10.6	1.5
TOTALS - Long-term Obligations	<u>\$ 334.5</u>	<u>\$ 443.6</u>	<u>\$ 15.7</u>	<u>\$ 19.0</u>	<u>\$ 350.2</u>	<u>\$ 462.6</u>
Amounts Due in One Year	<u>(33.8)</u>	<u>(32.0)</u>	<u>(1.9)</u>	<u>(1.7)</u>	<u>(35.7)</u>	<u>(33.7)</u>
Long-term Obligations due in More than One Year	<u>\$ 300.6</u>	<u>\$ 411.5</u>	<u>\$ 13.9</u>	<u>\$ 17.3</u>	<u>\$ 314.5</u>	<u>\$ 428.8</u>

* Amounts for FY2017 have not been adjusted for the County's implementation of GASB Statement No. 75 in FY2018.

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

During FY2018, the County's liabilities for long-term obligations decreased by \$112.4 million from prior year. The decrease was primarily attributed to the following:

- The decrease in net pension liability of \$100.1 million was primarily due to total net gains on investments of \$185.9 million, offset by interest on total pension liability of \$92.1 million. This improvement is based on Illinois Retirement Fund reports dated December 31, 2017. Subsequent activity through December 31, 2018 reflects a substantial increase in net pension liability. Despite end of 2018 declines, the stock market recovered in the first quarter of 2019, although market fluctuations are continuing.
- The increase in total OPEB liability of \$9.1 million was due to the implementation of GASB No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* (refer to Financial Highlights section above).

DuPage County, Illinois
Management's Discussion and Analysis (Unaudited)
Fiscal Year Ended November 30, 2018

- The decrease in bonds and notes payable of \$20.2 million was due to principal and interest payments, and amortization of bond premium exceeding new bond issues of \$14.8 million. The County issued general obligation bonds of \$7.5 million to fund construction of the DuPage Public Safety Communications facility, and \$7.3 million of revenue bonds to advance refund the Waterworks and Sewerage Project and Refunding Net Revenue First Lien Bonds, Series 2008A. Additionally, in FY2018, \$3.3 million of no-commitment special assessment debt was reclassified from long-term debt obligations to agency funds.

Economic Factors and Budget Outlook
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DuPage County's economy continues to remain strong, as shown by the growth of its Gross Domestic Product ("GDP"), which measures an economy's output. The County's GDP in 2017 (most recent data available) increased 4.2% compared to a 2% growth rate in 2016.

The following are other economic factors that can affect DuPage County, Illinois and may be considered in developing future budgets.

- The DuPage County, Illinois unemployment rate for March 2019 is 2.8%. The unemployment rate continues to be lower than both the State of Illinois and the U.S., which were at 4.4% and 3.8%, respectively.
- Combined sales and use tax revenues are expected to grow 1.5% due to a reduced administrative fee imposed by the State and the impact of the recent Supreme Court decision to change the law to require all e-commerce sites to collect sales tax.
- DuPage County, Illinois' total budget for FY2019 is projected at \$433.8 million, a decrease of \$5.7 million from the FY2018 budget. This decrease is primarily due to decreased capital outlay expenditures.

Requests for Information

This financial narrative is written to provide a general overview of the County's financial position for those interested in the County's finances. Any questions concerning information in this narrative, and/or requests for additional financial information are to be addressed to the Finance Department, DuPage County, 421 N. County Farm Road, Wheaton, Illinois 60187. A complete CAFR is available on the County's website at www.dupageco.org/finance.

BASIC FINANCIAL STATEMENTS

DUPAGE COUNTY, ILLINOIS

Statement of Net Position As of November 30, 2018

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Assets and Deferred Outflows of Resources					
Assets					
Cash and investments	\$ 213,659,278	\$ 10,229,213	\$ 223,888,491	\$ 19,646,347	\$ 7,429,704
Receivables					
Taxes	98,810,737	-	98,810,737	-	5,530,895
State shared revenue	3,030,536	-	3,030,536	-	-
Interest	1,241,675	-	1,241,675	34,126	76,429
Accounts, net of allowance for doubtful accounts	24,755,520	6,552,263	31,307,783	-	570,552
Loans	8,915,540	-	8,915,540	-	-
Other	1,412,320	174,957	1,587,277	-	-
Due from federal, state and other governmental units	28,889,618	-	28,889,618	5,290,191	-
Internal balance	461,083	(461,083)	-	-	-
Due from fiduciary funds	431,004	-	431,004	-	-
Due from ETSB	147,443	-	147,443	-	-
Inventory	1,164,644	-	1,164,644	-	256,839
Prepaid items	41,237	-	41,237	613,246	483,704
Other assets	42,894	-	42,894	-	-
Restricted cash and investments	2,305,287	1,873,536	4,178,823	-	16,723,534
Restricted Special Service Area assessments receivable	-	3,950,994	3,950,994	-	-
Net pension asset	-	-	-	-	555,419
Capital assets not being depreciated	327,426,084	1,973,408	329,399,492	10,033,503	71,335,259
Capital assets being depreciated, net of accumulated depreciation	484,861,581	92,431,655	577,293,236	8,364,767	85,924,922
Total Assets	<u>1,197,596,481</u>	<u>116,724,943</u>	<u>1,314,321,424</u>	<u>43,982,180</u>	<u>188,887,257</u>
Deferred Outflows of Resources					
Deferred outflows related to pensions	47,578,239	696,087	48,274,326	58,706	487,901
Total Deferred Outflows of Resources	<u>47,578,239</u>	<u>696,087</u>	<u>48,274,326</u>	<u>58,706</u>	<u>487,901</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 1,245,174,720</u>	 <u>\$ 117,421,030</u>	 <u>\$ 1,362,595,750</u>	 <u>\$ 44,040,886</u>	 <u>\$ 189,375,158</u>

See accompanying notes to financial statements.

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Liabilities, Deferred Inflows of Resources, and Net Position					
Liabilities					
Accounts payable	\$ 19,548,767	\$ 1,311,328	\$ 20,860,095	\$ 459,161	\$ 618,234
Accrued payroll	8,257,457	261,978	8,519,435	30,823	-
Due to federal, state and other governmental units	12,479,737	-	12,479,737	507,102	-
Accrued interest payable	3,176,822	97,390	3,274,212	-	-
Due to primary government	-	-	-	147,443	-
Unearned revenue	640,996	810,000	1,450,996	1,611,097	1,403,941
Retainage payable	503,644	-	503,644	-	-
Other liabilities	4,719,934	2,524,607	7,244,541	7,744	1,159,778
Long-term liabilities, due within one year:					
Bonds payable	23,240,000	1,415,000	24,655,000	-	-
IEPA construction loan	-	237,004	237,004	-	-
Compensated absences	7,891,531	203,850	8,095,381	10,038	89,937
Claims payable	2,706,206	-	2,706,206	-	-
Long-term liabilities, due in more than one year:					
Bonds payable, net of unamortized premium	163,204,944	7,018,250	170,223,194	-	-
IEPA construction loan	-	3,647,701	3,647,701	-	-
Compensated absences	23,806,913	1,337,738	25,144,651	21,840	359,749
Claims payable	557,495	-	557,495	-	-
Total OPEB liability	10,202,363	356,039	10,558,402	35,592	-
Net pension liability	102,843,498	1,522,543	104,366,041	128,408	-
Total Liabilities	<u>383,780,307</u>	<u>20,743,428</u>	<u>404,523,735</u>	<u>2,959,248</u>	<u>3,631,639</u>
Deferred Inflows of Resources					
Deferred inflows related to pensions	78,628,538	1,868,238	80,496,776	157,563	1,539,660
Deferred inflows related to OPEB	406,697	14,193	420,890	1,419	-
Property taxes levied for a future period	67,238,863	-	67,238,863	-	5,530,895
Total Deferred Inflows of Resources	<u>146,274,098</u>	<u>1,882,431</u>	<u>148,156,529</u>	<u>158,982</u>	<u>7,070,555</u>
Net Position					
Net investment in capital assets	625,742,940	82,089,431	707,832,371	18,396,898	157,083,980
Restricted for:					-
Grant programs	16,025,524	-	16,025,524	-	-
Grant funded loan programs	8,915,540	-	8,915,540	-	-
Employee benefits	4,790,774	-	4,790,774	-	-
Public health	10,653,318	-	10,653,318	-	-
Public safety	296,489	-	296,489	22,525,758	-
Highways, streets and bridges	16,697,818	-	16,697,818	-	-
Wetland mitigation	7,306,449	-	7,306,449	-	-
Judicial	13,287,247	-	13,287,247	-	-
Conservation and recreation	184,140	-	184,140	-	-
Public services	4,162,196	-	4,162,196	-	-
Other purposes	5,388,302	-	5,388,302	-	-
Debt service	27,876,628	5,724,817	33,601,445	-	-
Capital improvements	5,938,296	-	5,938,296	-	-
Aeronautical	-	-	-	-	13,224,496
Unrestricted (deficit)	<u>(32,145,346)</u>	<u>6,980,923</u>	<u>(25,164,423)</u>	<u>-</u>	<u>8,364,488</u>
Total Net Position	<u>715,120,315</u>	<u>94,795,171</u>	<u>809,915,486</u>	<u>40,922,656</u>	<u>178,672,964</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position					
	<u>\$ 1,245,174,720</u>	<u>\$ 117,421,030</u>	<u>\$ 1,362,595,750</u>	<u>\$ 44,040,886</u>	<u>\$ 189,375,158</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General government	\$ 65,136,199	\$ 15,376,746	\$ 453,953	\$ 6,375
Health and public safety	162,563,454	31,120,217	34,616,322	294,232
Highways, streets and bridges	48,639,059	2,467,092	15,816,803	774,225
Public services	39,840,862	3,291,655	29,224,228	-
Judicial	61,246,845	25,973,772	6,234,236	-
Conservation and recreation	7,640,105	627,292	286,913	14,387
Public works	3,486,789	-	-	-
Educational services	807,472	-	-	-
Interest and fiscal charges	7,062,622	-	-	-
Total governmental activities	396,423,407	78,856,774	86,632,455	1,089,219
Business Type Activities				
Water and Sewerage System	26,245,541	25,454,707	-	2,976,733
Total business-type activities	26,245,541	25,454,707	-	2,976,733
Total Primary Government	\$ 422,668,948	\$ 104,311,481	\$ 86,632,455	\$ 4,065,952
Component Units:				
ETSB	\$ 10,647,920	\$ 14,063,408	\$ -	\$ -
Airport Authority	25,942,940	17,576,155	-	965,405
Total Component Units	\$ 36,590,860	\$ 31,639,563	\$ -	\$ 965,405

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

Special items:

Special item - transfer of operations

Total special items

Change in net position

Net position - beginning (as restated)

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
\$ (49,299,125)	\$ -	\$ (49,299,125)	\$ -	\$ -
(96,532,683)	-	(96,532,683)	-	-
(29,580,939)	-	(29,580,939)	-	-
(7,324,979)	-	(7,324,979)	-	-
(29,038,837)	-	(29,038,837)	-	-
(6,711,513)	-	(6,711,513)	-	-
(3,486,789)	-	(3,486,789)	-	-
(807,472)	-	(807,472)	-	-
(7,062,622)	-	(7,062,622)	-	-
(229,844,959)	-	(229,844,959)	-	-
-	2,185,899	2,185,899	-	-
-	2,185,899	2,185,899	-	-
(229,844,959)	2,185,899	(227,659,060)	-	-
-	-	-	3,415,488	-
-	-	-	-	(7,401,380)
-	-	-	3,415,488	(7,401,380)
68,056,926	-	68,056,926	-	6,032,774
102,628,454	-	102,628,454	-	-
20,001,368	-	20,001,368	-	-
5,015,125	-	5,015,125	-	-
9,232,520	-	9,232,520	-	-
3,044,040	-	3,044,040	-	53,644
2,163,481	65,417	2,228,898	220,760	163,502
533,133	-	533,133	-	10,108,842
10,132,524	-	10,132,524	480,414	140,785
220,807,571	65,417	220,872,988	701,174	16,499,547
-	1,745,740	1,745,740	-	-
-	1,745,740	1,745,740	-	-
(9,037,388)	3,997,056	(5,040,332)	4,116,662	9,098,167
724,157,703	90,798,115	814,955,818	36,805,994	169,574,797
<u>\$ 715,120,315</u>	<u>\$ 94,795,171</u>	<u>\$ 809,915,486</u>	<u>\$ 40,922,656</u>	<u>\$ 178,672,964</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Governmental Funds Balance Sheet As of November 30, 2018

	Major Funds			
	General Fund	Health Department Fund	Care Center Fund	Department of Housing and Urban Development Fund
Assets				
Cash and investments	\$ 63,101,667	\$ 24,746,568	\$ 5,318,681	\$ -
Receivables				
Taxes	48,721,864	13,316,528	-	-
State shared revenue receivable	645,421	-	-	-
Interest	765,399	-	10,746	390,000
Accounts, net of allowance for doubtful accounts	20,570	1,538,834	22,497,250	-
Loans	-	-	-	8,915,540
Other	457,207	-	-	-
Due from federal, state and other governmental units	2,178,747	3,414,033	-	15,952,029
Due from other funds	4,613,772	202,335	-	-
Due from fiduciary funds	412,434	-	-	-
Due from ETSB	147,443	-	-	-
Inventory	-	139,080	371,406	-
Prepaid items	-	41,237	-	-
Other assets	-	-	-	-
Restricted cash and investments	-	-	-	-
Total Assets	\$ 121,064,524	\$ 43,398,615	\$ 28,198,083	\$ 25,257,569
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 6,763,810	\$ 261,964	\$ 914,944	\$ 2,214,678
Accrued payroll	5,022,664	1,187,105	797,407	38,120
Unearned revenue	36,147	-	-	-
Claims payable	-	-	-	-
Retainage payable	-	-	-	-
Compensated absences	1,087,055	-	38,032	2,769
Due to federal, state and other governmental units	731,983	-	9,808,423	1,703,645
Due to other funds	443,401	21,115	-	153,231
Other liabilities	1,624,544	168,300	262,058	12,512
Total Liabilities	15,709,604	1,638,484	11,820,864	4,124,955
Deferred Inflows of Resources				
Property taxes levied for a future period	23,105,700	13,203,987	-	-
Unavailable other taxes	8,372,086	-	-	-
Unavailable intergovernmental revenue	1,657,260	4,148,115	-	14,706,109
Unavailable accounts receivable	167,851	-	9,986,644	-
Total Deferred Inflows of Resources	33,302,897	17,352,102	9,986,644	14,706,109
Fund Balances (Deficits)				
Nonspendable	-	180,317	371,406	-
Restricted	-	240,640	295,268	8,915,540
Committed	-	23,987,072	5,723,901	-
Unassigned	72,052,023	-	-	(2,489,035)
Total Fund Balances (Deficits)	72,052,023	24,408,029	6,390,575	6,426,505
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 121,064,524	\$ 43,398,615	\$ 28,198,083	\$ 25,257,569

See accompanying notes to financial statements.

Non Major Funds	Total Governmental Funds
\$ 109,738,266	\$ 202,905,182
36,772,345	98,810,737
2,385,115	3,030,536
75,530	1,241,675
698,866	24,755,520
-	8,915,540
-	457,207
7,344,809	28,889,618
4,502,605	9,318,712
18,570	431,004
-	147,443
654,158	1,164,644
-	41,237
42,894	42,894
<u>2,305,287</u>	<u>2,305,287</u>
<u>\$ 164,538,445</u>	<u>\$ 382,457,236</u>

\$ 8,365,130	\$ 18,520,526
1,212,161	8,257,457
604,849	640,996
131,554	131,554
503,644	503,644
111,945	1,239,801
235,686	12,479,737
8,239,882	8,857,629
<u>2,652,290</u>	<u>4,719,704</u>
<u>22,057,141</u>	<u>55,351,048</u>

30,929,176	67,238,863
1,875,029	10,247,115
4,479,409	24,990,893
<u>620,415</u>	<u>10,774,910</u>
<u>37,904,029</u>	<u>113,251,781</u>

654,158	1,205,881
93,869,168	103,320,616
14,048,875	43,759,848
<u>(3,994,926)</u>	<u>65,568,062</u>
<u>104,577,275</u>	<u>213,854,407</u>

<u>\$ 164,538,445</u>	<u>\$ 382,457,236</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, 2018

Total fund balances - governmental funds		\$ 213,854,407
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	1,568,298,073	
Accumulated depreciation	<u>(756,010,408)</u>	
		812,287,665
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	(3,176,822)	
General obligation bonds	(181,505,000)	
Unamortized bond premium	(4,939,944)	
Claims payable	(2,064,795)	
Net pension liability	(102,843,498)	
Total OPEB liability	(10,202,363)	
Compensated absences	<u>(30,458,643)</u>	
		(335,191,065)
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.		46,012,918
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		47,578,239
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		(78,628,538)
Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		(406,697)
Internal services funds are reported in the Statement of Net Position as governmental activities.		<u>9,613,386</u>
Net position of governmental activities		<u>\$ 715,120,315</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, 2018

	Major Funds			
	General Fund	Health Department Fund	Care Center Fund	Department of Housing and Urban Development Fund
Revenues				
Taxes				
Property taxes	\$ 23,153,326	\$ 12,990,541	\$ -	\$ -
Sales	100,459,932	-	-	-
Other tax	5,121,633	-	-	-
Fees, licenses and permits	1,386,316	-	-	-
Intergovernmental revenue	19,967,091	13,182,157	23,490,791	8,318,064
Charges for services	13,522,460	14,879,765	9,843,620	-
Fines and forfeitures	13,166,944	-	-	-
Investment income	618,918	266,522	90,830	-
Miscellaneous	2,812,557	974,662	314,370	867,596
Total Revenues	<u>180,209,177</u>	<u>42,293,647</u>	<u>33,739,611</u>	<u>9,185,660</u>
Expenditures				
Current:				
General government	42,258,854	-	-	-
Public safety	54,217,715	-	-	-
Public health	-	38,592,597	34,384,120	-
Highway, streets and bridges	-	-	-	-
Public services	4,679,356	-	-	11,823,875
Judicial	38,892,513	-	-	-
Conservation and recreation	-	-	-	-
Public works	396,494	-	-	-
Educational services	979,706	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Fiscal agent fees	-	-	-	-
Issuance costs	-	-	-	-
Capital outlay	1,782,611	62,108	442,476	1,000,010
Total Expenditures	<u>143,207,249</u>	<u>38,654,705</u>	<u>34,826,596</u>	<u>12,823,885</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>37,001,928</u>	<u>3,638,942</u>	<u>(1,086,985)</u>	<u>(3,638,225)</u>
Other Financing Sources (Uses)				
Transfers in	530,000	-	2,880,000	-
Transfers out	(32,444,962)	(500,000)	-	-
Sale of capital assets	6,386	-	-	-
Long term debt issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>(31,908,576)</u>	<u>(500,000)</u>	<u>2,880,000</u>	<u>-</u>
Net Change in Fund Balances	5,093,352	3,138,942	1,793,015	(3,638,225)
Fund Balances, Beginning of Year	<u>66,958,671</u>	<u>21,269,087</u>	<u>4,597,560</u>	<u>10,064,730</u>
Fund Balances, End of Year	<u>\$ 72,052,023</u>	<u>\$ 24,408,029</u>	<u>\$ 6,390,575</u>	<u>\$ 6,426,505</u>

See accompanying notes to financial statements.

Non Major Funds	Total Governmental Funds
\$ 31,913,059	\$ 68,056,926
2,030,060	102,489,992
19,905,705	25,027,338
3,361,424	4,747,740
40,331,029	105,289,132
15,289,814	53,535,659
258,235	13,425,179
1,138,678	2,114,948
4,858,881	9,828,066
<u>119,086,885</u>	<u>384,514,980</u>
14,533,831	56,792,685
14,545,910	68,763,625
4,852,179	77,828,896
25,644,816	25,644,816
21,355,962	37,859,193
15,256,131	54,148,644
5,161,476	5,161,476
1,048,822	1,445,316
95,131	1,074,837
22,730,859	22,730,859
8,020,572	8,020,572
3,200	3,200
50,000	50,000
<u>26,630,025</u>	<u>29,917,230</u>
<u>159,928,914</u>	<u>389,441,349</u>
<u>(40,842,029)</u>	<u>(4,926,369)</u>
64,853,547	68,263,547
(35,318,585)	(68,263,547)
1,029,393	1,035,779
<u>7,500,000</u>	<u>7,500,000</u>
<u>38,064,355</u>	<u>8,535,779</u>
(2,777,674)	3,609,410
<u>107,354,949</u>	<u>210,244,997</u>
<u>\$ 104,577,275</u>	<u>\$ 213,854,407</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, 2018

Net change in total governmental fund balances \$ 3,609,410

Amounts reported for governmental activities in the Statement of Activities
are different because:

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.

Capital expenditures	\$ 21,637,689	
Depreciation	(32,760,245)	
Net book value of assets retired	<u>(5,866,249)</u>	
Capital expenditures in excess of depreciation		(16,988,805)

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.

294,232

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.

(396,836)

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.

Decrease in accrued interest on debt	266,506	
Decrease in claims payable	392,517	
Decrease in net pension liability	97,927,851	
Decrease in deferred outflows of resources related to pensions	(47,149,404)	
Increase in deferred inflows of resources related to pensions	(68,440,311)	
Decrease in total other postemployment benefits liability	530,829	
Increase in deferred inflows of resources related to other postemployment benefits	(406,697)	
Decrease in compensated absences	483,333	
Amortization of bond premium	<u>744,644</u>	
		(15,650,732)

The issuance of long-term debt and related premiums are reported as other financing
sources in the governmental funds, but issuance increases long-term liabilities in the
Statement of Net Position.

Bonds issued	(7,500,000)	
		(7,500,000)

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.

25,567,189

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.

2,028,154

Change in net position of governmental activities \$ (9,037,388)

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Statement of Net Position
 Proprietary Funds
 As of November 30, 2018

	Business-Type Activities <u>Water and Sewerage System Fund</u>	Governmental Activities <u>Internal Service Fund</u>
Assets and Deferred Outflows of Resources		
Assets		
Current Assets:		
Cash	\$ 10,229,213	\$ 10,754,096
Receivables		
Accounts, net of allowance for doubtful accounts	6,552,263	-
Interest	-	33,455
Other	174,957	921,658
Due from other funds	<u>77,597</u>	<u>-</u>
Total Current Assets	<u>17,034,030</u>	<u>11,709,209</u>
Noncurrent Assets:		
Capital Assets		
Land and improvements	1,459,475	-
Sewer system	167,448,798	-
Water system	33,834,742	-
Equipment	4,626,933	-
Water Commission buy in	3,397,959	-
Water Commission meter station	1,054,261	-
Construction in progress	513,933	-
Accumulated depreciation and amortization	<u>(117,931,038)</u>	<u>-</u>
Total Capital Assets	<u>94,405,063</u>	<u>-</u>
Restricted Assets:		
Restricted cash	1,873,536	-
Restricted Special Service Area assessments receivable	<u>3,950,994</u>	<u>-</u>
Total Restricted Assets	<u>5,824,530</u>	<u>-</u>
Total Noncurrent Assets	<u>100,229,593</u>	<u>-</u>
Total Assets	<u>117,263,623</u>	<u>11,709,209</u>
Deferred Outflows of Resources		
Deferred outflows of resources related to pensions	<u>696,087</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>696,087</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 117,959,710</u>	<u>\$ 11,709,209</u>

See accompanying notes to financial statements.

	Business-Type Activities Water and Sewerage System Fund	Governmental Activities Internal Service Fund
Liabilities, Deferred Inflows of Resources, and Net Position		
Liabilities		
Current Liabilities:		
Accounts payable	\$ 1,311,328	\$ 1,028,241
Accrued payroll	261,978	-
Due to other funds	538,680	-
Unearned revenue	810,000	-
Other liabilities	2,524,607	230
Compensated absences - current	203,850	-
Claims payable - current	-	1,067,352
Current liabilities payable from restricted assets:		
Accrued interest payable	97,390	-
Revenue bonds payable - current	1,415,000	-
IEPA construction loan payable - current	237,004	-
Total Current Liabilities	<u>7,399,837</u>	<u>2,095,823</u>
Long-term Liabilities:		
Compensated absences - noncurrent	1,337,738	-
Revenue bonds payable, net of unamortized premium - noncurrent	7,018,250	-
IEPA construction loan payable - noncurrent	3,647,701	-
Total OPEB liability	356,039	-
Net pension liability	1,522,543	-
Total Long-term Liabilities	<u>13,882,271</u>	<u>-</u>
Total Liabilities	<u>21,282,108</u>	<u>2,095,823</u>
Deferred Inflows of Resources		
Deferred inflows of resources	<u>1,882,431</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>1,882,431</u>	<u>-</u>
Net Position		
Net investment in capital assets	82,089,431	-
Restricted for debt service	5,724,817	-
Unrestricted	<u>6,980,923</u>	<u>9,613,386</u>
Total Net Position	<u>94,795,171</u>	<u>9,613,386</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 117,959,710</u>	<u>\$ 11,709,209</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, 2018

	Business-Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Operating Revenues		
Charges for services	\$ 23,324,156	\$ -
Employee's share of premiums	-	9,907,745
Employer's share of premiums	-	22,762,955
Miscellaneous	2,130,551	-
Total Operating Revenues	<u>25,454,707</u>	<u>32,670,700</u>
Operating Expenses		
Personnel services	8,834,129	-
Commodities	1,526,175	-
Contractual services	11,966,407	30,691,079
Depreciation and amortization	3,552,048	-
Total Operating Expenses	<u>25,878,759</u>	<u>30,691,079</u>
Operating Income (Loss)	<u>(424,052)</u>	<u>1,979,621</u>
Nonoperating Revenues		
Investment income	65,417	48,533
Interest expense	(288,255)	-
Amortization of bond premium	15,649	-
Fiscal agent fees	(550)	-
Gain (loss) on disposal of assets	(93,626)	-
Total Nonoperating Revenues	<u>(301,365)</u>	<u>48,533</u>
Income (Loss) Before Contributions and Special Item	<u>(725,417)</u>	<u>2,028,154</u>
Contributions		
Capital contributions and connection charges	<u>2,976,733</u>	-
Total Contributions	<u>2,976,733</u>	-
Special Item		
Special item - transfer of operations	<u>1,745,740</u>	-
Total Special Item	<u>1,745,740</u>	-
Change in Net Position	3,997,056	2,028,154
Net Position at Beginning of Year (as restated)	<u>90,798,115</u>	<u>7,585,232</u>
Net Position at End of Year	<u>\$ 94,795,171</u>	<u>\$ 9,613,386</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Statement of Cash Flows Proprietary Funds For the Year Ended November 30, 2018

	Business-Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Cash Flows From (to) Operating Activities		
Cash received from customers	\$ 23,427,197	\$ -
Cash payments to suppliers for goods and services	(7,970,988)	-
Cash payments to employees	(13,481,926)	-
Cash received from employer portion of insurance premiums	-	22,556,228
Cash received from employee portion of insurance premiums	-	9,907,745
Cash payments of insurance premiums and other costs	-	(30,956,437)
Other revenues	3,086,871	-
Net cash flows from operating activities	5,061,154	1,507,536
Cash Flows from Noncapital Financing Activities		
Payments from other funds	170,326	-
Net cash flows from noncapital financing activities	170,326	-
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(3,521,693)	-
Proceeds from sale of revenue bonds	7,320,000	-
Principal payments on revenue bonds	(1,290,000)	-
Principal payments on 2008 series bond	(7,235,000)	-
Principal payments on IEPA loan	(234,069)	-
Interest payments on bonds and loans	(366,171)	-
Paying agent fees	(550)	-
Proceeds from connection charges	343,265	-
Net cash flows from capital and related financing activities	(4,984,218)	-
Cash Flows from Investing Activities		
Income received on investments	65,417	48,533
Net cash flows from investing activities	65,417	48,533
Net increase (decrease) in cash and cash equivalents	312,679	1,556,069
Cash and cash equivalents, beginning of the year	11,790,070	9,198,027
Cash and cash equivalents, end of year	\$ 12,102,749	\$ 10,754,096

See accompanying notes to financial statements.

	Business-Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:		
Operating income (loss)	\$ (424,052)	\$ 1,979,621
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	3,267,363	-
Amortization of other assets	284,685	-
Change in operating assets, deferred outflows of resources, and liabilities:		
Accounts receivable	(20,766)	(206,727)
Accrued unbilled service revenue	123,807	-
Due from special service area	727,209	-
Other receivable	19,111	-
Other assets	-	35,481
Deferred outflows of resources related to pensions	1,087,236	-
Accounts payable	91,783	4,805
Other liabilities	16,640	-
Claims payable	-	(305,644)
Unearned revenue	210,000	-
Compensated absences and wages payable	179,330	-
Total other post employment benefits liability	(18,525)	-
Net pension liability	(2,223,465)	-
Charges collected for others	(81,127)	-
Deferred inflows of resources related to OPEB	14,193	-
Deferred inflows of resources related to pensions	1,807,732	-
Total adjustments	5,485,206	(472,085)
Net Cash Flows from Operating Activities	\$ 5,061,154	\$ 1,507,536
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position - Proprietary Funds		
Cash - statement of net position	\$ 10,229,213	\$ 10,754,096
Restricted cash - statement of net position	1,873,536	-
Total cash and cash equivalents	<u>\$ 12,102,749</u>	<u>\$ 10,754,096</u>
Noncash Capital and Related Financing Activities		
Acquisition of Highland Hills Sanitary District	\$ 1,745,450	\$ -
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, 2018

	Agency Funds
Assets	
Current Assets:	
Cash and investments	\$ 61,520,063
Accrued interest	43,603
Due from federal, state and other governmental units	47,560
Total Current Assets	<u>61,611,226</u>
Restricted Assets:	
Restricted cash	<u>117,914</u>
Total Restricted Assets	<u>117,914</u>
Total Assets	<u>\$ 61,729,140</u>
Liabilities	
Accounts payable	\$ 19,566
Due to federal, state and other governmental units	28,221,921
Due to primary government	431,004
Other liabilities	<u>33,056,649</u>
Total Liabilities	<u>\$ 61,729,140</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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, 2018

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

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.J. 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, 2018. 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.K. 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, 2018. 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, 2018

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In June 2015, the GASB issued statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, as amended*, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB*. This standard was implemented December 1, 2017.

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, 2018

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

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.

Department of Housing and Urban Development - 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

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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

Fund Financial Statements (cont.)

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.

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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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.

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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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

Fund Financial Statements (cont.)

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.

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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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

1. Deposits and Investments (cont.)

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.

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, 2018

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

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

2. Receivables

Property taxes for levy year 2018 attach as an enforceable lien on January 1, 2018, 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 2018 tax levy, which attached as an enforceable lien on the property as of January 1, 2018, has been recorded as a receivable and deferred inflow of resources as of November 30, 2018, as these taxes are budgeted to be used in 2018.

Tax bills for levy year 2018 are prepared by the County and issued on or about May 1, 2019, and are payable in two installments, on or about June 1, 2019 and September 1, 2019.

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.

The County has received federal and state grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The County records a loan receivable when the loan has been made and funds have been disbursed. The amount recorded as economic development and housing rehabilitation loans receivable has not been reduced by an allowance for uncollectible accounts.

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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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

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.

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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

5. Capital Assets (cont.)

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.

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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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

7. Compensated Absences (cont.)

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.

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, 2018, are determined on the basis of current salary rates and include salary related payments.

8. Long-Term Obligations/Conduit Debt/Special Assessment 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, total OPEB liability, 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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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

8. Long-Term Obligations/Conduit Debt/Special Assessment Debt (cont.)

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, 2018. The outstanding balance of the County of DuPage, Illinois Revenue Bonds were \$20,000,000 at November 30, 2018.

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 \$11,920,000 at November 30, 2018.

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 \$6,580,000 at November 30, 2018.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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

8. Long-Term Obligations/Conduit Debt/Special Assessment Debt (cont.)

On December 13, 2012, the County issued Special Service Area Number 38 (Nelson Highview) Unlimited Ad Valorem Tax Bonds, Series 2012C in the amount of \$1,500,000. The net proceeds of the bond were used to provide water system improvements for the benefit of the property owners within the Special Service Area, and to establish a reserve fund in the amount of \$117,328. Because the County has issued the bonds as an agent for the property owners, and is in no way liable for repayment, the liability is not recorded on the County's balance sheet. The outstanding amount of this obligation was \$1,160,000 at November 30, 2018.

On November 25, 2013, the County issued Special Service Area Refunding Bonds, Series 2013 in the amount of \$3,650,000 to refund the following bonds: Special Service Area Number 19 (Glen Ellyn Woods) Special Service Area Bonds; Special Service Area Number 25 (Westlands) Special Service Area Bonds; and Special Service Area Number 26 (Bruce Lake) Special Service Area Bonds. The bonds were purchased by PNC Bank and are equally, and proportionally, secured by a pledge of all tax proceeds from the levies on taxable real property in each of the Special Service Areas. Because the County has issued the bonds as an agent for the property owners, and is in no way liable for repayment, the liability is not recorded on the County's balance sheet. The outstanding amount of this obligation was \$1,676,330 at November 30, 2018.

In fiscal year 2018, no-commitment special assessment debt in the amount of \$3,287,189 was reclassified from long-term debt obligations to agency funds.

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, 2018

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

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, 2018

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

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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

A budget has been adopted for all governmental funds except for the following: 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, 2009 General Obligation Bonds - Special Service Area #34 Project Fund, 2011 Drainage Bond Project Fund, and Special Service Area #38 Nelson Highview Fund.

B. EXCESS EXPENDITURES OVER BUDGET

<u>Fund</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Special Assessment Debt - Water/Sewer System Projects	\$ 1,896,825	\$ 1,898,298	\$ 1,473

The County controls expenditures at the object level. Some individual objects experienced expenditures which exceeded appropriations. The detail of those items can be found in the County's year-end budget to actual report.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

C. DEFICIT BALANCES

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

As of November 30, 2018, the following individual funds held a deficit balance:

Fund	Amount	Reason
Sheriff Police Vehicle	\$ 20,020	Expenditures exceeding revenues in prior years
U.S. Department of Energy	43,328	Grant funds due to the County reported as unavailable revenue
U.S. Department of Health and Human Services	69,902	Grant funds due to the County reported as unavailable revenue
U.S. Department of Homeland Security	2,247,304	Expenditures exceeding revenues in prior years and grant funds due to the County reported as unavailable revenue
U.S. Department of Labor	98,051	Grant funds due to the County reported as unavailable revenue
U.S. Department of Transportation	293,504	Grant funds due to the County reported as unavailable revenue
Illinois Department on Aging	778,482	Grant funds due to the County reported as unavailable revenue
Illinois Violence Prevention Authority	2,433	Expenditures exceeding revenues in prior years
Care Center Foundation	1,735	Expenditures exceeding revenues in prior years
Du-Comm Construction Project	436,016	Expenditures exceeding revenues in prior years
Illinois Association of Community Action Agencies	1,688	Current year expenditures exceeding revenues
Resource Innovations	224	Current year expenditures exceeding revenues
Miscellaneous Local Grants	2,239	Current year expenditures exceeding revenues

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS

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	\$237,926,592	\$249,730,279	Custodial credit risk
Money market mutual funds	14,479,999	14,479,999	Credit risk, interest rate risk
US agency securities - explicitly guaranteed	1,153,752	1,153,752	Custodial credit risk, interest rate risk
US agency securities - implicitly guaranteed	13,099,111	13,099,111	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
US Treasury securities	4,222,942	4,222,942	Custodial credit risk, interest rate risk
Municipal bonds	4,189,290	4,189,290	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Corporate bonds	10,622,373	10,622,373	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Illinois Funds	4,003,434	3,987,372	Credit risk
Cash on hand	<u>7,798</u>	<u>-</u>	N/A
Total Deposits and Investments	<u>\$289,705,291</u>	<u>\$301,485,118</u>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$223,888,491		
Restricted cash and investments	4,178,823		
Per statement of assets and liabilities - agency funds			
Cash and investments	61,520,063		
Restricted cash and investments	<u>117,914</u>		
Total Deposits and Investments	<u>\$289,705,291</u>		

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

A. DEPOSITS AND INVESTMENTS (cont.)

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.

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, 2018, 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, 2018			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 14,479,999	\$ -	\$ -	\$ 14,479,999
US agency securities - explicitly guaranteed	-	1,153,752	-	1,153,752
US agency securities - implicitly guaranteed	-	13,099,111	-	13,099,111
US Treasury securities	-	4,222,942	-	4,222,942
Municipal bonds	-	4,189,290	-	4,189,290
Corporate bonds	-	10,622,373	-	10,622,373
Total	<u>\$ 14,479,999</u>	<u>\$ 33,287,468</u>	<u>\$ -</u>	<u>\$ 47,767,467</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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

A. DEPOSITS AND INVESTMENTS (cont.)

Custodial Credit Risk (cont.)

Investments (cont.)

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.

As of November 30, 2018, 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
Municipal bonds	BBB+ to AAA	A3 to Aaa
Corporate bonds	BBB+ to AA+	A3 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, 2018, 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	\$ 14,479,999	\$ 14,479,999	\$ -	\$ -	\$ -
US agency securities	14,252,863	275,005	2,124,912	4,606,865	7,246,081
US Treasury securities	4,222,942	3,487,649	735,293	-	-
Municipal bonds	4,189,290	2,726,799	1,462,491	-	-
Corporate bonds	10,622,373	5,398,557	5,223,816	-	-
Totals	<u>\$ 47,767,467</u>	<u>\$ 26,368,009</u>	<u>\$ 9,546,512</u>	<u>\$ 4,606,865</u>	<u>\$ 7,246,081</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

A. DEPOSITS AND INVESTMENTS (cont.)

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

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	\$ 23,340,601	\$ 13,316,528	\$ 31,197,668	\$ 67,854,797
County sales	24,586,733	-	506,937	25,093,670
County motor fuel	-	-	5,067,740	5,067,740
Local use	794,530	-	-	794,530
Total Taxes Receivable	<u>\$ 48,721,864</u>	<u>\$ 13,316,528</u>	<u>\$ 36,772,345</u>	<u>\$ 98,810,737</u>

	General Fund	Nonmajor Funds	Totals
State Shared Revenue Receivable			
Income tax	\$ 548,964	\$ -	\$ 548,964
Personal property replacement tax	96,457	14,474	110,931
Motor fuel tax allotments	-	2,370,641	2,370,641
Total State Shared Revenue Receivable	<u>\$ 645,421</u>	<u>\$ 2,385,115</u>	<u>\$ 3,030,536</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, 2018, the Water and Sewerage System has \$3,950,994 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 \$3,688,990 of the reimbursement is due after one year.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

D. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2018, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 306,750,812	\$ 1,511,768	\$ 3,963,425	\$ 304,299,155
Construction in progress	13,072,363	11,210,307	1,155,741	23,126,929
Total Capital Assets Not Being Depreciated	<u>319,823,175</u>	<u>12,722,075</u>	<u>5,119,166</u>	<u>327,426,084</u>
Capital assets being depreciated				
Buildings	339,735,143	2,501,593	930,987	341,305,749
Improvements other than buildings	7,796,795	-	82,988	7,713,807
Machinery and equipment	75,905,788	4,383,516	3,604,070	76,685,234
Infrastructure	<u>814,504,995</u>	<u>3,480,478</u>	<u>2,818,274</u>	<u>815,167,199</u>
Total Capital Assets Being Depreciated	<u>1,237,942,721</u>	<u>10,365,587</u>	<u>7,436,319</u>	<u>1,240,871,989</u>
Total Capital Assets	<u>1,557,765,896</u>	<u>23,087,662</u>	<u>12,555,485</u>	<u>1,568,298,073</u>
Less: Accumulated depreciation for				
Buildings	167,016,199	8,515,800	644,834	174,887,165
Improvements other than buildings	4,292,657	356,230	7,118	4,641,769
Machinery and equipment	60,424,405	2,923,627	3,153,469	60,194,563
Infrastructure	<u>497,050,397</u>	<u>20,964,588</u>	<u>1,728,074</u>	<u>516,286,911</u>
Total Accumulated Depreciation	<u>728,783,658</u>	<u>32,760,245</u>	<u>5,533,495</u>	<u>756,010,408</u>
Net Capital Assets Being Depreciated	<u>509,159,063</u>	<u>(22,394,658)</u>	<u>1,902,824</u>	<u>484,861,581</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 828,982,238</u>	<u>\$ (9,672,583)</u>	<u>\$ 7,021,990</u>	<u>\$ 812,287,665</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

D. CAPITAL ASSETS (cont.)

Depreciation expense was charged to functions as follows:

Governmental Activities

General government	\$ 2,369,098
Public safety	2,601,655
Public health	2,247,027
Highways, streets and bridges	20,075,416
Public services	82,329
Judicial	2,683,625
Conservation and recreation	2,396,288
Public works	<u>304,807</u>
Total Governmental Activities Depreciation Expense	<u><u>\$ 32,760,245</u></u>

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities				
Capital assets not being depreciated/amortized				
Land	\$ 1,459,475	\$ -	\$ -	\$ 1,459,475
Construction in progress	<u>755,659</u>	<u>3,935,225</u>	<u>4,176,951</u>	<u>513,933</u>
Total Capital Assets Not Being Depreciated/Amortized	<u>2,215,134</u>	<u>3,935,225</u>	<u>4,176,951</u>	<u>1,973,408</u>
Capital assets being depreciated/amortized				
Water and sewerage system	193,093,356	8,414,478	224,294	201,283,540
Equipment and vehicles	4,662,638	116,255	151,960	4,626,933
Intangibles	<u>4,452,220</u>	<u>-</u>	<u>-</u>	<u>4,452,220</u>
Total Capital Assets Being Depreciated/Amortized	<u>202,208,214</u>	<u>8,530,733</u>	<u>376,254</u>	<u>210,362,693</u>
Total Capital Assets	<u>204,423,348</u>	<u>12,465,958</u>	<u>4,553,205</u>	<u>212,336,101</u>
Less: Accumulated depreciation/amortization for				
Water and sewerage system	109,058,409	3,068,839	127,118	112,000,130
Equipment and vehicles	3,055,430	198,522	151,960	3,101,992
Intangibles	<u>2,544,231</u>	<u>284,685</u>	<u>-</u>	<u>2,828,916</u>
Total Accumulated Depreciation/Amortization	<u>114,658,070</u>	<u>3,552,046</u>	<u>279,078</u>	<u>117,931,038</u>
Net Capital Assets Being Depreciated/Amortized	<u>87,550,144</u>	<u>4,978,687</u>	<u>97,176</u>	<u>92,431,655</u>
Business-type Capital Assets, Net of Accumulated Depreciation/Amortization	<u><u>\$ 89,765,278</u></u>	<u><u>\$ 8,913,912</u></u>	<u><u>\$ 4,274,127</u></u>	<u><u>\$ 94,405,063</u></u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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	\$ 21,115
	Department of Housing and Urban	
	Development	153,231
General	Nonmajor Governmental	3,961,789
General	Water and Sewerage System	477,637
Health Department	General	202,335
Nonmajor Governmental	General	241,066
Nonmajor Governmental	Nonmajor Governmental	4,200,496
Nonmajor Governmental	Water and Sewerage System	61,043
Water and Sewerage System	Nonmajor Governmental	<u>77,597</u>
Total - Fund Financial Statements		9,396,309
Less: Government-wide eliminations		<u>(8,935,226)</u>
Total Internal Balances - Government-Wide Statement of Net Position		<u>\$ 461,083</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, 2018

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
General	Nonmajor Governmental	\$ 530,000
Care Center	General	2,880,000
Nonmajor Governmental	General	29,564,962
Nonmajor Governmental	Health Department	500,000
Nonmajor Governmental	Nonmajor Governmental	<u>34,788,585</u>
Total - Fund Financial Statements		68,263,547
Less: Fund eliminations		<u>(68,263,547)</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, 2018, was as follows:

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Notes Payable					
General obligation debt	\$ 199,572,189	\$ 7,500,000	\$ 25,567,189	\$ 181,505,000	\$ 23,240,000
Unamortized bond premium	<u>5,684,588</u>	<u>-</u>	<u>744,644</u>	<u>4,939,944</u>	<u>-</u>
Sub-totals	<u>205,256,777</u>	<u>7,500,000</u>	<u>26,311,833</u>	<u>186,444,944</u>	<u>23,240,000</u>
Other Liabilities					
Compensated absences	31,949,858	3,045,497	3,296,911	31,698,444	7,891,531
Claims payable	4,180,308	25,357,742	26,274,349	3,263,701	2,706,206
Total OPEB liability	10,733,192	254,057	784,886	10,202,363	-
Net pension liability - Regular					
IMRF	116,938,661	53,009,649	128,014,191	41,934,119	-
Net pension liability - SLEP	77,955,507	42,125,761	61,723,580	58,357,688	-
Net pension liability - ECO	<u>5,877,181</u>	<u>905,758</u>	<u>4,231,248</u>	<u>2,551,691</u>	<u>-</u>
Total Other Liabilities	<u>247,634,707</u>	<u>124,698,464</u>	<u>224,325,165</u>	<u>148,008,006</u>	<u>10,597,737</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 452,891,484</u>	<u>\$ 132,198,464</u>	<u>\$ 250,636,998</u>	<u>\$ 334,452,950</u>	<u>\$ 33,837,737</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

F. LONG-TERM OBLIGATIONS (cont.)

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Business-type Activities					
Bonds and Notes Payable					
Revenue bonds	\$ 9,590,000	\$ 7,320,000	\$ 8,525,000	\$ 8,385,000	\$ 1,415,000
Unamortized debt premium	63,899	-	15,649	48,250	-
Sub-totals	<u>9,653,899</u>	<u>7,320,000</u>	<u>8,540,649</u>	<u>8,433,250</u>	<u>1,415,000</u>
Other Liabilities					
IEPA construction loan	4,118,774	-	234,069	3,884,705	237,004
Compensated absences	1,430,388	408,476	297,276	1,541,588	203,850
Total OPEB liability	374,564	8,866	27,391	356,039	-
Net pension liability - Regular IMRF	<u>3,746,008</u>	<u>2,424,471</u>	<u>4,647,936</u>	<u>1,522,543</u>	<u>-</u>
Total Other Liabilities	<u>9,669,734</u>	<u>2,841,813</u>	<u>5,206,672</u>	<u>7,304,875</u>	<u>440,854</u>
Total Business-type Activities Long- Term Liabilities	<u>\$ 19,323,633</u>	<u>\$ 10,161,813</u>	<u>\$ 13,747,321</u>	<u>\$ 15,738,125</u>	<u>\$ 1,855,854</u>

Compensated absences and the implicit total OPEB liability 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, 2018, the statutory debt limit for the County was \$2,199,258,693, providing a debt margin of \$2,166,168,693.

General Obligation Debt

All general obligation notes and bonds payable and debt certificates are backed by the full faith and credit of the County. The bonds in the governmental funds are paid by future property tax levies or state shared sales tax revenues designated for debt service. The debt certificates are paid by lease payments from DuPage Public Safety Communications.

Included in general obligation debt is a special assessment bond issue, an installment contract, backed by the full faith and credit of the County. It is also backed by a commitment of certain net revenues derived from the operations of the County's Waterworks/Sewerage System. The special assessment debt is paid by a special service area local property tax levied on all property within the boundaries of the special service area.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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, 2018
SSA #34 - Bonds - Hobson Valley	1/27/2009	1/1/2029	3.0% - 4.75%	\$ 1,885,000	\$ 1,245,000
SSA #35 Bonds - Lakes of Royce Renaissance	12/27/2012	1/1/2032	1.8% - 4.2%	1,805,000	1,485,000
1993 G.O. Bonds - Jail Project	4/1/1993	1/1/2021	2.4% - 5.6%	53,995,000	9,925,000
1993 G.O. Bonds - Stormwater Project	4/1/1993	1/1/2021	2.4% - 5.6%	77,620,000	14,280,000
2010A G.O. Build American Bonds	11/3/2010	1/1/2023	4.197% - 4.297%	8,115,000	8,115,000
2010B G.O. Recovery Zone Economic Development Bonds	11/3/2010	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	3,850,000
2015B G.O. Refunding Bonds - Drainage Project	6/5/2015	1/1/2025	1.94%	13,140,000	9,495,000
2015A Transportation Revenue Refunding Bonds	6/5/2015	1/1/2021	1.45%	54,635,000	27,670,000
2016 G.O. Refunding Bonds- Courthouse Project	1/28/2016	1/1/2030	2.0% - 5.0%	36,050,000	31,845,000
2016 G.O. Refunding Bonds- Stormwater Project	2/3/2016	1/1/2022	1.45%	10,970,000	7,400,000
2017 G.O. Debt Certificates	12/28/2017	1/1/2028	2.65%	7,500,000	<u>7,260,000</u>
Total Governmental Activities - General Obligation Debt					<u>\$ 181,505,000</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt	
	Principal	Interest
2019	\$ 23,240,000	\$ 7,270,025
2020	23,960,000	6,501,158
2021	24,300,000	5,701,968
2022	11,430,000	5,127,391
2023	9,855,000	4,763,510
2024-2028	52,110,000	16,968,988
2029-2033	28,905,000	5,357,941
2034-2035	7,705,000	457,481
Totals	<u>\$ 181,505,000</u>	<u>\$ 52,148,462</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 April 25, 2012 and January 23, 2018. 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 \$9,002,050. Principal and interest paid for the current year and total net revenues were \$1,605,416 and \$3,123,664, respectively.

On January 23, 2018, the System issued \$7,320,000 in revenue bonds with an average interest rate of 4.5% to perform a current refunding of \$7,235,000 of the outstanding Series 2008A and Series 2008B Revenue bonds with an average interest rate of 2.382%.

The System refunded the 2008A and 2008B Series bonds to reduce its total debt service payments over the next 6 years by \$447,402. This transaction resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$415,343.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

F. LONG-TERM OBLIGATIONS (cont.)

Revenue Debt (cont.)

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. On November 28, 2017, the County Board adopted a revenue bond ordinance authorizing and providing for the issuance of Water and Sewer System Revenue Bonds, Series 2018. The 2012 and 2018 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.

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.

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, 2018, 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, 2018

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

F. LONG-TERM OBLIGATIONS (cont.)

Revenue Debt (cont.)

Revenue debt payable at November 30, 2018, consists of the following:

Business-type Activities Revenue Debt

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2018
Series 2018 Revenue Bonds	1/23/2018	1/1/2024	2.4%	\$ 7,320,000	\$ 7,320,000
Series 2012 Revenue Bonds	4/25/2012	1/1/2022	3.0% - 4.0%	2,445,000	<u>1,065,000</u>
Total Business-type Activities - Revenue Debt					<u>\$ 8,385,000</u>

Debt service requirements to maturity are as follows:

Years	Business-type Activities Revenue Debt	
	Principal	Interest
2019	\$ 1,415,000	\$ 195,437
2020	1,440,000	158,593
2021	1,470,000	120,932
2022	1,510,000	80,990
2023	1,260,000	45,734
2024	<u>1,290,000</u>	<u>15,364</u>
Totals	<u>\$ 8,385,000</u>	<u>\$ 617,050</u>

IEPA Construction Loans

Business-type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2018
IEPA Construction Loans					
IEPA Loan #L17-4161	2/21/2012	9/29/2033	1.25%	\$ 4,915,421	<u>\$ 3,884,705</u>
Total Business-type Activities IEPA Construction Loans					<u>\$ 3,884,705</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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>
2019	\$ 237,004	\$ 47,820
2020	239,975	44,849
2021	242,985	41,840
2022	246,031	38,793
2023	249,116	35,708
2024-2028	1,293,228	130,893
2029-2033	<u>1,376,366</u>	<u>47,755</u>
Totals	<u>\$ 3,884,705</u>	<u>\$ 387,658</u>

G. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at November 30, 2018, includes the following:

Governmental Activities

Net Investment in Capital Assets

Add: Capital assets, net of accumulated depreciation	
Land	\$ 304,299,155
Construction in progress	23,126,929
Net capital assets being depreciated	484,861,581
Less: Long-term debt outstanding (excluding unspent capital related debt proceeds)	(181,101,137)
Less: Unamortized debt premium	(4,939,944)
Less: Retainage payable	<u>(503,644)</u>
Total Net Investment in Capital Assets	<u>\$ 625,742,940</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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, 2018, include the following:

	General Fund	Health Department Fund	Care Center Fund	Department of Housing and Urban Development Fund	Nonmajor Governmental Funds	Totals
Fund Balances						
Nonspendable:						
Prepaid items	\$ -	\$ 41,237	\$ -	\$ -	\$ -	\$ 41,237
Inventory	-	139,080	371,406	-	654,158	1,164,644
Restricted for:						
Grant programs	-	240,640	-	-	178,182	418,822
Grant funded loan programs	-	-	-	8,915,540	-	8,915,540
Employee benefits	-	-	-	-	12,653,913	12,653,913
Public health	-	-	295,268	-	-	295,268
Public safety	-	-	-	-	296,489	296,489
Highways, streets and bridges	-	-	-	-	15,418,936	15,418,936
Wetland mitigation	-	-	-	-	7,306,449	7,306,449
Conservation and recreation	-	-	-	-	184,140	184,140
Judicial	-	-	-	-	13,163,844	13,163,844
Public services	-	-	-	-	4,162,196	4,162,196
Capital projects	-	-	-	-	5,937,805	5,937,805
Debt service	-	-	-	-	29,178,912	29,178,912
Other purposes	-	-	-	-	5,388,302	5,388,302
Committed to:						
Public health	-	23,987,072	5,723,901	-	-	29,710,973
Conservation and recreation	-	-	-	-	10,242,530	10,242,530
Capital projects	-	-	-	-	3,441,608	3,441,608
Other purposes	-	-	-	-	364,737	364,737
Unassigned (deficit):	<u>72,052,023</u>	<u>-</u>	<u>-</u>	<u>(2,489,035)</u>	<u>(3,994,927)</u>	<u>65,568,061</u>
Total Fund Balances (Deficit)	<u>\$ 72,052,023</u>	<u>\$ 24,408,029</u>	<u>\$ 6,390,575</u>	<u>\$ 6,426,505</u>	<u>\$ 104,577,274</u>	<u>\$ 213,854,406</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

G. NET POSITION/FUND BALANCES (cont.)

Business-type Activities

Net Investment in Capital Assets

Add: Capital assets, net of accumulated depreciation	
Land	\$ 94,405,063
Less: Capital related debt	
Current portion of capital related IEPA construction loans	(237,004)
Current portion of capital related revenue bonds	(1,415,000)
Long-term portion of capital related IEPA construction loans	(3,647,701)
Long-term portion of capital related revenue bonds	(6,970,000)
Unamortized debt premium	(48,250)
Add: Unspent debt proceeds - water and sewer bond account	2,323
Total Net Investment in Capital Assets	<u><u>\$ 82,089,431</u></u>

Restricted for Debt Service

Add: Total restricted assets	\$ 5,824,530
Less: Unspent debt proceeds - water and sewer bond account	(2,323)
Less: Liabilities payable from restricted assets	
Accrued interest payable	(97,390)
Total Restricted	<u><u>\$ 5,724,817</u></u>

H. RESTATEMENT OF NET POSITION

Net position has been restated due to the implementation of GASB Statement No. 75.

	Governmental Activities	Business-Type Activities
Net Position - November 30, 2017 (as previously reported)	\$ 733,491,471	\$ 91,116,059
Add: Remove prior year net OPEB obligation	1,399,424	56,620
Less: Record the total OPEB liability as of November 30, 2017	<u>(10,733,192)</u>	<u>(374,564)</u>
Net Position - November 30, 2017 (as restated)	<u><u>\$ 724,157,703</u></u>	<u><u>\$ 90,798,115</u></u>
	Water and Sewerage System Fund	ETSB
Net Position - November 30, 2017 (as previously reported)	\$ 91,116,059	\$ 36,843,438
Add: Remove prior year net OPEB obligation	56,620	-
Less: Record the total OPEB liability as of November 30, 2017	<u>(374,564)</u>	<u>(37,444)</u>
Net Position - November 30, 2017 (as restated)	<u><u>\$ 90,798,115</u></u>	<u><u>\$ 36,805,994</u></u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

I. SPECIAL ITEMS

On June 4, 2018, the Water and Sewage System acquired the water distribution capital assets and assumed the water operations of the Highland Hills Sanitary District. The two entities were not included within the same financial reporting entity and the transfer of operations was performed due to the duplicative nature of services provided and potential operational cost savings. The net effect of this transaction increased net capital assets and special items by \$1,745,740.

J. 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 \$24,153,238, consisting of deposits with financial institutions.

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 November 30, 2018, no deposits were exposed to custodial credit risk.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

J. Component Unit - DuPage County Airport Authority (cont.)

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

Capital asset activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 71,996,590	\$ 22,728	\$ 3,074,916	\$ 68,944,402
Construction in progress	1,362,142	2,689,945	1,661,230	2,390,857
Total Capital Assets Not Being Depreciated	<u>73,358,732</u>	<u>2,712,673</u>	<u>4,736,146</u>	<u>71,335,259</u>
Capital assets being depreciated				
Land improvements	101,471,813	164,016	-	101,635,829
Buildings and improvements	94,198,835	222,648	-	94,421,483
Infrastructure	74,758,352	9,178	-	74,767,530
Software	206,380	-	-	206,380
Equipment and vehicles	12,436,745	1,269,826	410,042	13,296,529
Total Capital Assets Being Depreciated	<u>283,072,125</u>	<u>1,665,668</u>	<u>410,042</u>	<u>284,327,751</u>
Total Capital Assets	<u>356,430,857</u>	<u>4,378,341</u>	<u>5,146,188</u>	<u>355,663,010</u>
Less: Accumulated depreciation for				
Land improvements	86,603,350	699,872	-	87,303,222
Buildings and improvements	50,205,363	3,247,556	-	53,452,919
Infrastructure	46,435,437	2,547,130	-	48,982,567
Software	206,380	-	-	206,380
Equipment and vehicles	8,248,352	545,567	336,178	8,457,741
Total Accumulated Depreciation	<u>191,698,882</u>	<u>7,040,125</u>	<u>336,178</u>	<u>198,402,829</u>
Net Capital Assets Being Depreciated	<u>91,373,243</u>	<u>(5,374,457)</u>	<u>73,864</u>	<u>85,924,922</u>
Total Authority Capital Assets, Net of Accumulated Depreciation	<u>\$ 164,731,975</u>	<u>\$ (2,661,784)</u>	<u>\$ 4,810,010</u>	<u>\$ 157,260,181</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

J. Component Unit - DuPage County Airport Authority (cont.)

d. Long-Term Obligations

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Net pension liability - IMRF	\$ 1,409,253	\$ -	\$ 1,409,253	\$ -	\$ -
Compensated absences	450,955	88,922	90,191	449,686	89,937
Total Long-Term Liabilities	<u>\$ 1,860,208</u>	<u>\$ 88,922</u>	<u>\$ 1,499,444</u>	<u>\$ 449,686</u>	<u>\$ 89,937</u>

The net pension liability for the IMRF plan is reported as a net pension asset as of December 31, 2018.

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, 2017, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	23
Inactive, non-retired members	56
Active members	<u>66</u>
Total	<u>145</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 8.95% 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, 2017, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

J. Component Unit - DuPage County Airport Authority (cont.)

Discount rate. The discount rate used to measure the total pension liability for IMRF was 7.50%, the same as the prior year valuation. 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:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 19,702,961	\$ 17,349,178	\$ 15,429,529
Plan fiduciary net pension	17,904,597	17,904,597	17,904,597
Net pension liability/(asset)	<u>\$ 1,798,364</u>	<u>\$ (555,419)</u>	<u>\$ (2,475,068)</u>

Changes in net pension liability/(asset). The Authority's changes in net pension liability/(asset) for the calendar year ended December 31, 2017 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2016	\$ 17,097,010	\$ 15,687,757	\$ 1,409,253
Service cost	420,570	-	420,570
Interest on total pension liability	1,282,297	-	1,282,297
Differences between expected and actual experience of the total pension liability	(529,645)	-	(529,645)
Change of assumptions	(501,045)	-	(501,045)
Benefit payments, including refunds of employee contributions	(420,009)	(420,009)	-
Contributions - employer	-	368,923	(368,923)
Contributions - employee	-	180,796	(180,796)
Net investment income	-	2,638,119	(2,638,119)
Other (net transfer)	-	(550,989)	550,989
Balances at December 31, 2017	<u>\$ 17,349,178</u>	<u>\$ 17,904,597</u>	<u>\$ (555,419)</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

J. Component Unit - DuPage County Airport Authority (cont.)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended December 31, 2018, the Authority recognized pension expense of \$764,568. 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	\$ 51,621	\$ 459,701
Assumption changes	72,231	407,189
Net difference between projected and actual earnings on pension plan investments	-	672,770
Contributions subsequent to the measurement date	<u>364,049</u>	<u>-</u>
Total	<u>\$ 487,901</u>	<u>\$ 1,539,660</u>

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, 2019. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Amount
2019	\$ (170,848)
2020	(288,343)
2021	(509,700)
2022	<u>(446,917)</u>
Total	<u>\$ (1,415,808)</u>

K. 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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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

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.

	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 740,869	\$ 1,000,627	Custodial credit risk
Money market mutual funds	8,684,913	8,684,913	Credit risk, interest rate risk
US agency securities - implicitly guaranteed	4,213,554	4,213,554	Custodial credit risk, interest rate risk
US Treasury securities	1,295,512	1,295,512	Custodial credit risk, interest rate risk
Corporate bonds	4,711,499	4,711,499	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Total Deposits and Investments	<u>\$ 19,646,347</u>	<u>\$ 19,906,105</u>	

ETSB 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.

ETSB 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, 2018			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 8,684,913	\$ -	\$ -	\$ 8,684,913
US agency securities - implicitly guaranteed	-	4,213,554	-	4,213,554
US Treasury securities	-	1,295,512	-	1,295,512
Corporate bonds	-	4,711,499	-	4,711,499
Total	<u>\$ 8,684,913</u>	<u>\$ 10,220,565</u>	<u>\$ -</u>	<u>\$ 18,905,478</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

K. COMPONENT UNIT - DuPAGE COUNTY EMERGENCY TELEPHONE SYSTEM BOARD (cont.)

b. Deposits and Investments (cont.)

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, 2018, the ETSB's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Corporate bonds	BBB+ to AA+	A3 to Aaa
Money market mutual funds	AAAm	Aaa-mf
US agency securities - implicitly guaranteed	AA+	Aaa

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

At November 30, 2018 the investment portfolio was concentrated as follows:

Issuer	Investment Type	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	U.S. agency securities - implicitly implied	7%
Federal National Mortgage Association	U.S. agency securities - implicitly implied	15%

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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

b. Deposits and Investments (cont.)

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, 2018, 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	\$ 8,684,913	\$ 8,684,913	\$ -	\$ -	\$ -
US agency securities - implicitly guaranteed	4,213,554	96,739	784,917	1,778,435	1,553,463
US Treasury securities	1,295,512	1,295,512	-	-	-
Corporate bonds	4,711,499	1,599,496	3,112,003	-	-
Totals	<u>\$ 18,905,478</u>	<u>\$ 11,676,660</u>	<u>\$ 3,896,920</u>	<u>\$ 1,778,435</u>	<u>\$ 1,553,463</u>

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

c. Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Construction in progress	<u>\$ 3,023,590</u>	<u>\$ 7,009,913</u>	<u>\$ -</u>	<u>\$ 10,033,503</u>
Total Capital Assets Not Being Depreciated	<u>3,023,590</u>	<u>7,009,913</u>	<u>-</u>	<u>10,033,503</u>
Capital assets being depreciated				
Machinery and equipment	<u>39,873,270</u>	<u>104,621</u>	<u>1,145,434</u>	<u>38,832,457</u>
Total Capital Assets Being Depreciated	<u>39,873,270</u>	<u>104,621</u>	<u>1,145,434</u>	<u>38,832,457</u>
Total Capital Assets	<u>42,896,860</u>	<u>7,114,534</u>	<u>1,145,434</u>	<u>48,865,960</u>
Less: Accumulated depreciation for Machinery and equipment	<u>28,804,706</u>	<u>2,808,418</u>	<u>1,145,434</u>	<u>30,467,690</u>
Total Accumulated Depreciation	<u>28,804,706</u>	<u>2,808,418</u>	<u>1,145,434</u>	<u>30,467,690</u>
Total ETSB Capital Assets, Net of Accumulated Depreciation	<u>\$ 14,092,154</u>	<u>\$ 4,306,116</u>	<u>\$ -</u>	<u>\$ 18,398,270</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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

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

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.

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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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, 2017, the measurement date, membership in the plan was as follows:

	Regular Plan	SLEP	ECO
Retirees and beneficiaries	2,696	364	31
Inactive, non-retired members	2,253	68	12
Active members	2,340	405	11
Total	7,289	837	54

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 2017 were 11.73%, 25.51%, and 73.10%, 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, 2017, 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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Actuarial assumptions. The total pension liabilities for the Regular, SLEP, and ECO plans were determined by actuarial valuations performed as of December 31, 2017 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	3.39% to 14.25%, including inflation	3.39% to 14.25%, including inflation	3.39% to 14.25%, including inflation
Price inflation	2.50%	2.50%	2.50%

Mortality. For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). 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-2017 (base year 2015). 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-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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	37.00%	8.30%	6.85%
International equities	18.00%	8.45%	6.75%
Fixed income	28.00%	3.05%	3.00%
Real estate	9.00%	6.90%	5.75%
Alternatives	7.00%		
Private equity		12.45%	7.35%
Hedge funds		5.35%	5.05%
Commodities		4.25%	2.65%
Cash equivalents	1.00%	2.25%	2.25%

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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 7.50%, respectively. The discount rates calculated using the December 31, 2016 measurement date were 7.50%, 7.50%, 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 to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits payments to determine the total pension liabilities.

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 7.50%, 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 6.50% for ECO) or 1 percentage point higher (8.50% for Regular, 8.50% for SLEP, and 8.50% for ECO) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
<i>Regular - County:</i>			
Total pension liability	\$ 959,239,915	\$ 858,041,199	\$ 775,062,745
Plan fiduciary net pension	814,584,537	814,584,537	814,584,537
Net pension liability/(asset)	<u>\$ 144,655,378</u>	<u>\$ 43,456,662</u>	<u>\$ (39,521,792)</u>
<i>Regular - ETSB:</i>			
Total pension liability	\$ 2,150,688	\$ 1,923,793	\$ 1,737,749
Plan fiduciary net pension	1,795,385	1,795,385	1,795,385
Net pension liability/(asset)	<u>\$ 355,303</u>	<u>\$ 128,408</u>	<u>\$ (57,636)</u>
<i>Regular - Total:</i>			
Total pension liability	\$ 961,390,603	\$ 859,964,992	\$ 776,800,494
Plan fiduciary net pension	816,379,922	816,379,922	816,379,922
Net pension liability/(asset)	<u>\$ 145,010,681</u>	<u>\$ 43,585,070</u>	<u>\$ (39,579,428)</u>
<i>SLEP:</i>			
Total pension liability	\$ 453,111,828	\$ 400,391,139	\$ 356,977,489
Plan fiduciary net pension	342,033,451	342,033,451	342,033,451
Net pension liability/(asset)	<u>\$ 111,078,377</u>	<u>\$ 58,357,688</u>	<u>\$ 14,944,038</u>
<i>ECO:</i>			
Total pension liability	\$ 29,185,281	\$ 26,501,513	\$ 24,229,422
Plan fiduciary net pension	23,949,822	23,949,822	23,949,822
Net pension liability/(asset)	<u>\$ 5,235,459</u>	<u>\$ 2,551,691</u>	<u>\$ 279,600</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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, 2017 were as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
<i>Regular - County:</i>			
Balances at December 31, 2016	\$ 844,999,902	\$ 724,315,233	\$ 120,684,669
Service cost	12,595,219	-	12,595,219
Interest on total pension liability	62,205,431	-	62,205,431
Differences between expected and actual experience of the total pension liability	5,020,901	-	5,020,901
Change of assumptions	(24,387,431)	-	(24,387,431)
Benefit payments, including refunds of employee contributions	(42,392,823)	(42,392,823)	-
Contributions - employer	-	15,276,007	(15,276,007)
Contributions - employee	-	6,095,151	(6,095,151)
Net investment income	-	127,044,417	(127,044,417)
Other (net transfer)	-	(15,753,448)	15,753,448
Balances at December 31, 2017	<u>\$ 858,041,199</u>	<u>\$ 814,584,537</u>	<u>\$ 43,456,662</u>
<i>Regular - ETSB:</i>			
Balances at December 31, 2016	\$ 1,799,446	\$ 1,528,654	\$ 270,792
Service cost	37,215	-	37,215
Interest on total pension liability	183,808	-	183,808
Differences between expected and actual experience of the total pension liability	14,836	-	14,836
Change of assumptions	13,753	-	13,753
Benefit payments, including refunds of employee contributions	(125,265)	(125,265)	-
Contributions - employer	-	45,138	(45,138)
Contributions - employee	-	18,010	(18,010)
Net investment income	-	375,397	(375,397)
Other (net transfer)	-	(46,549)	46,549
Balances at December 31, 2017	<u>\$ 1,923,793</u>	<u>\$ 1,795,385</u>	<u>\$ 128,408</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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, 2016	\$ 846,799,348	\$ 725,843,887	\$ 120,955,461
Service cost	12,632,434	-	12,632,434
Interest on total pension liability	62,389,239	-	62,389,239
Differences between expected and actual experience of the total pension liability	5,035,737	-	5,035,737
Change of assumptions	(24,373,678)	-	(24,373,678)
Benefit payments, including refunds of employee contributions	(42,518,088)	(42,518,088)	-
Contributions - employer	-	15,321,145	(15,321,145)
Contributions - employee	-	6,113,161	(6,113,161)
Net investment income	-	127,419,814	(127,419,814)
Other (net transfer)	-	(15,799,997)	15,799,997
Balances at December 31, 2017	<u>\$ 859,964,992</u>	<u>\$ 816,379,922</u>	<u>\$ 43,585,070</u>
Plan fiduciary net position as a percentage of the total pension liability			94.93 %
<i>SLEP:</i>			
Balances at December 31, 2016	\$ 376,519,244	\$ 298,563,737	\$ 77,955,507
Service cost	6,665,887	-	6,665,887
Interest on total pension liability	27,804,394	-	27,804,394
Differences between expected and actual experience of the total pension liability	10,912,805	-	10,912,805
Change of assumptions	(3,257,325)	-	(3,257,325)
Benefit payments, including refunds of employee contributions	(18,253,866)	(18,253,866)	-
Contributions - employer	-	9,455,843	(9,455,843)
Contributions - employee	-	2,813,462	(2,813,462)
Net investment income	-	54,450,130	(54,450,130)
Other (net transfer)	-	(4,995,855)	4,995,855
Balances at December 31, 2017	<u>\$ 400,391,139</u>	<u>\$ 342,033,451</u>	<u>\$ 58,357,688</u>
Plan fiduciary net position as a percentage of the total pension liability			85.42 %

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>ECO:</i>			
Balances at December 31, 2016	\$ 27,224,906	\$ 21,347,725	\$ 5,877,181
Service cost	264,010	-	264,010
Interest on total pension liability	1,990,675	-	1,990,675
Differences between expected and actual experience of the total pension liability	(843,206)	-	(843,206)
Change of assumptions	(505,721)	-	(505,721)
Benefit payments, including refunds of employee contributions	(1,629,151)	(1,629,151)	-
Contributions - employer	-	822,731	(822,731)
Contributions - employee	-	84,222	(84,222)
Net investment income	-	3,994,105	(3,994,105)
Other (net transfer)	-	(669,810)	669,810
Balances at December 31, 2017	<u>\$ 26,501,513</u>	<u>\$ 23,949,822</u>	<u>\$ 2,551,691</u>
Plan fiduciary net position as a percentage of the total pension liability			90.37 %

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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, 2018, the County recognized pension expense of \$27,697,118, \$17,338,980, and \$65,591 for the Regular, SLEP, and ECO plans, respectively. Pension expense recognized by the County and ETSB were \$44,986,182 and \$115,507, 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	\$ 5,130,570	\$ -
Assumption changes	93,415	17,634,472
Net difference between projected and actual earnings on pension plan investments	-	35,689,076
Contributions subsequent to the measurement date	<u>14,643,832</u>	<u>-</u>
Total	<u>\$ 19,867,817</u>	<u>\$ 53,323,548</u>
<i>Regular - ETSB:</i>		
Difference between expected and actual experience	\$ 15,160	\$ -
Assumption changes	276	52,107
Net difference between projected and actual earnings on pension plan investments	-	105,456
Contributions subsequent to the measurement date	<u>43,270</u>	<u>-</u>
Total	<u>\$ 58,706</u>	<u>\$ 157,563</u>
<i>Regular - Total:</i>		
Difference between expected and actual experience	\$ 5,145,730	\$ -
Assumption changes	93,691	17,686,579
Net difference between projected and actual earnings on pension plan investments	-	35,794,532
Contributions subsequent to the measurement date	<u>14,687,102</u>	<u>-</u>
Total	<u>\$ 19,926,523</u>	<u>\$ 53,481,111</u>
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 16,466,685	\$ 4,715,317
Assumption changes	2,084,654	4,130,104
Net difference between projected and actual earnings on pension plan investments	-	16,434,858
Contributions subsequent to the measurement date	<u>9,159,222</u>	<u>-</u>
Total	<u>\$ 27,710,561</u>	<u>\$ 25,280,279</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

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	\$ -	\$ 291,514
Assumption changes	-	174,838
Net difference between projected and actual earnings on pension plan investments	-	1,426,597
Contributions subsequent to the measurement date	<u>695,948</u>	<u>-</u>
Total	<u>\$ 695,948</u>	<u>\$ 1,892,949</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, 2019. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(48,241,690) for Regular, \$(6,728,940) for SLEP, and \$(1,892,949) for ECO) will be recognized in pension expense as follows:

	Regular Plan				
Year Ending November 30,	County	ETSB	Total	SLEP	ECO
2019	\$ (7,841,857)	\$ (23,172)	\$ (7,865,029)	\$ 2,666,820	\$ (651,781)
2020	(10,390,344)	(30,702)	(10,421,046)	1,190,486	(236,747)
2021	(15,038,247)	(44,436)	(15,082,683)	(5,167,562)	(515,375)
2022	(14,829,115)	(43,817)	(14,872,932)	(5,763,739)	(489,046)
2023	-	-	-	345,055	-
Total	<u>\$ (48,099,563)</u>	<u>\$ (142,127)</u>	<u>\$ (48,241,690)</u>	<u>\$ (6,728,940)</u>	<u>\$ (1,892,949)</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 Tort 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 Tort 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, 2018

NOTE IV - OTHER INFORMATION (cont.)

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 Tort 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, 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	1,372,996	2,807,312	4,180,308
Current year claims and changes in estimates	23,017,379	2,340,362	25,357,741
Claim payments	(23,323,023)	(2,951,325)	(26,274,348)
Unpaid claims - November 30, 2018	<u>\$ 1,067,352</u>	<u>\$ 2,196,349</u>	<u>\$ 3,263,701</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, 2018

NOTE IV - OTHER INFORMATION (cont.)

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, 2018, the County had entered into various contracts for road construction and repair, facilities management, and stormwater related construction in the amount of \$60,968,873. Total costs incurred to date on these contracts were \$52,045,026, leaving a remaining contractual commitment of \$8,923,847. 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 Management 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

Plan description. The County's cost-sharing defined benefit OPEB plan, the Retiree Healthcare Plan, provides group health insurance plan coverage to active employees and retirees (or other qualified terminated employees) at blended premium rates. The plan is funded on a pay-as-you-go basis and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Contributions and benefits provided. DuPage County provides continuing healthcare and life insurance benefits for retirees and their dependents. Benefit provisions and contribution requirements are governed and may be amended through the County's personnel manual and union contracts. The plan provides coverage to active employees and retirees at blended premium rates, resulting in an other postemployment benefit for retirees, commonly referred to as an implicit rate subsidy. Retired employees are required to pay 100% of the premiums for such coverage. Additionally, the 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.

Employees covered by benefit terms. At November 30, 2017, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	165
Active plan members	<u>2,524</u>
Total	<u><u>2,689</u></u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Total OPEB liability. At November 30, 2018, the County reported a liability for its proportionate share of the total OPEB liability of \$10,558,402 and ETSB reported a liability for its proportionate share of the total OPEB liability of \$35,592. The total liability was measured as of November 30, 2018, and was determined by an actuarial valuation as of November 30, 2017. The proportions of the total OPEB liability were based on the share of OPEB cost between the County and ETSB, as determined by the independent actuary, for the measurement year ended November 30, 2018. At November 30, 2018, the County and ETSB's proportions were 99.66% and 0.34%, respectively.

Actuarial assumptions and other inputs. The total OPEB liability in the November 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Health care participation rate	30% for currently participating employees; 10% for currently waiving employees
Healthcare cost trend rates	Initial rate of 6.50%, grading down to the ultimate trend rate of 5.00% in 2025
Retirees' share of benefit-related costs	100%

The discount rate was based on the High Quality 20 Year Tax-Exempt G.O. Bond rate.

Mortality rates were based on the RP-2014 Study, with rates improved generationally using MP-2017 Improvement Rates.

The actuarial assumptions used in the November 30, 2018 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

Discount rate. At November 30, 2018, the discount rate used to measure the total OPEB liability was a blended rate of 4.22%, which was a change from the November 30, 2017 rate of 3.59%. Since the plan is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Changes in the total OPEB liability.

	County	ETSB	Total
Balances at November 30, 2017	\$ 11,107,756	\$ 37,444	\$ 11,145,200
Service cost	349,083	1,177	350,260
Interest on total OPEB liability	384,189	1,295	385,484
Changes in assumptions	(470,349)	(1,586)	(471,935)
Benefit payments	(812,277)	(2,738)	(815,015)
Balances at November 30, 2018	<u>\$ 10,558,402</u>	<u>\$ 35,592</u>	<u>\$ 10,593,994</u>

Changes of assumptions reflect a change in the discount rate from 3.59% at the beginning of the year to 4.22% at the end of the year.

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.22%) or 1-percentage-point higher (5.22%) than the current discount rate:

	1% Decrease (3.22%)	Discount Rate (4.22%)	1% Increase (5.22%)
Total OPEB liability - County	\$ 11,316,451	\$ 10,558,402	\$ 9,862,432
Total OPEB liability - ETSB	<u>38,147</u>	<u>35,592</u>	<u>33,246</u>
Total OPEB liability - Total	<u>\$ 11,354,598</u>	<u>\$ 10,593,994</u>	<u>\$ 9,895,678</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.50% decreasing to 4.00%) or 1-percentage-point higher (7.50% decreasing to 6.00%) than the current healthcare cost trend rates:

	1% Decrease (5.50% Decreasing to 4.00%)	Healthcare Cost Trend Rates (6.50% Decreasing to 5.00%)	1% Increase (7.50% Decreasing to 6.00%)
Total OPEB liability - County	\$ 9,584,845	\$ 10,558,402	\$ 11,685,326
Total OPEB liability - ETSB	<u>32,310</u>	<u>35,592</u>	<u>39,391</u>
Total OPEB liability - Total	<u>\$ 9,617,155</u>	<u>\$ 10,593,994</u>	<u>\$ 11,724,717</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended November 30, 2018, the County and ETSB recognized OPEB expense of \$686,118. At November 30, 2018, the County and ETSB reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>County:</i>		
Changes of assumptions	\$ -	\$ 420,890
Total	<u>\$ -</u>	<u>\$ 420,890</u>
<i>ETSB:</i>		
Changes of assumptions	\$ -	\$ 1,419
Total	<u>\$ -</u>	<u>\$ 1,419</u>
<i>Total:</i>		
Changes of assumptions	\$ -	\$ 422,309
Total	<u>\$ -</u>	<u>\$ 422,309</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended November 30:	County	ETSB	Total
2019	\$ (49,459)	\$ (167)	\$ (49,626)
2020	(49,459)	(167)	(49,626)
2021	(49,459)	(167)	(49,626)
2022	(49,459)	(167)	(49,626)
2023	(49,459)	(167)	(49,626)
Thereafter	<u>(173,595)</u>	<u>(584)</u>	<u>(174,179)</u>
Total	<u>\$ (420,890)</u>	<u>\$ (1,419)</u>	<u>\$ (422,309)</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2018

NOTE IV - OTHER INFORMATION (cont.)

E. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

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

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 87, *Leases*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*

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 Four Fiscal Years

	2015	2016	2017	2018
Total pension liability				
Service cost	\$ 13,132,544	\$ 12,919,457	\$ 12,911,465	\$ 12,632,434
Interest	52,103,673	57,095,169	59,686,434	62,389,239
Differences between expected and actual experience	1,653,196	3,259,144	4,335,479	5,035,737
Changes of assumptions	36,070,857	1,865,929	(2,883,490)	(24,373,678)
Benefit payments, including refunds of member contributions	(33,376,419)	(37,191,698)	(39,619,965)	(42,518,088)
Net change in total pension liability	69,583,851	37,948,001	34,429,923	13,165,644
Total pension liability - beginning	704,837,573	774,421,424	812,369,425	846,799,348
Total pension liability - ending (a)	<u>\$ 774,421,424</u>	<u>\$ 812,369,425</u>	<u>\$ 846,799,348</u>	<u>\$ 859,964,992</u>
Plan fiduciary net position				
Employer contributions	\$ 14,526,759	\$ 14,327,502	\$ 15,841,823	\$ 15,321,145
Employee contributions	5,908,687	6,059,955	5,992,835	6,113,161
Net investment income	40,591,099	3,465,504	47,589,349	127,419,814
Benefit payments, including refunds of member contributions	(33,376,419)	(37,191,698)	(39,619,965)	(42,518,088)
Other (net transfer)	1,954,425	5,912,259	1,963,433	(15,799,997)
Net change in plan fiduciary net position	29,604,551	(7,426,478)	31,767,475	90,536,035
Plan fiduciary net position - beginning	671,898,339	701,502,890	694,076,412	725,843,887
Plan fiduciary net position - ending (b)	<u>\$ 701,502,890</u>	<u>\$ 694,076,412</u>	<u>\$ 725,843,887</u>	<u>\$ 816,379,922</u>
Employer's net pension liability - ending (a) - (b)	<u>\$ 72,918,534</u>	<u>\$ 118,293,013</u>	<u>\$ 120,955,461</u>	<u>\$ 43,585,070</u>
Net pension liability - County	\$ 72,765,408	\$ 118,034,165	\$ 120,684,669	\$ 43,456,662
Net pension liability - ETSB	153,126	258,848	270,792	128,408
Net pension liability - Total	<u>\$ 72,918,534</u>	<u>\$ 118,293,013</u>	<u>\$ 120,955,461</u>	<u>\$ 43,585,070</u>
Plan fiduciary net position as a percentage of the total pension liability	90.58%	85.44%	85.72%	94.93%
Covered payroll - County	\$ 124,847,687	\$ 126,568,068	\$ 127,181,125	\$ 130,234,841
Covered payroll - ETSB	262,727	277,563	285,369	384,825
Covered payroll - Total	<u>\$ 125,110,414</u>	<u>\$ 126,845,631</u>	<u>\$ 127,466,494</u>	<u>\$ 130,619,666</u>
Employer's net pension liability as a percentage of covered payroll	58.28%	93.26%	94.89%	33.37%

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 - Regular Plan Schedule of Employer Contributions For the Past Four Fiscal Years

	2015	2016	2017	2018
County:				
Actuarially determined contribution	\$ 14,494,816	\$ 14,303,456	\$ 15,668,715	\$ 15,302,594
Contributions in relation to the actuarially determined contribution	<u>(14,496,253)</u>	<u>(14,297,415)</u>	<u>(15,806,357)</u>	<u>(15,276,007)</u>
Contribution deficiency (excess)	<u>\$ (1,437)</u>	<u>\$ 6,041</u>	<u>\$ (137,642)</u>	<u>\$ 26,587</u>
Covered payroll	<u>\$ 124,847,687</u>	<u>\$ 126,568,068</u>	<u>\$ 127,181,125</u>	<u>\$ 130,234,841</u>
Contributions as a percentage of covered payroll	11.61%	11.30%	12.43%	11.73%
ETSB:				
Actuarially determined contribution	\$ 30,503	\$ 30,100	\$ 35,157	\$ 45,217
Contributions in relation to the actuarially determined contribution	<u>(30,506)</u>	<u>(30,087)</u>	<u>(35,466)</u>	<u>(45,138)</u>
Contribution deficiency (excess)	<u>\$ (3)</u>	<u>\$ 13</u>	<u>\$ (309)</u>	<u>\$ 79</u>
Covered payroll	<u>\$ 262,727</u>	<u>\$ 277,563</u>	<u>\$ 285,369</u>	<u>\$ 384,825</u>
Contributions as a percentage of covered payroll	11.61%	10.84%	12.43%	11.73%
Total:				
Actuarially determined contribution	\$ 14,525,319	\$ 14,333,556	\$ 15,703,872	\$ 15,347,811
Contributions in relation to the actuarially determined contribution	<u>(14,526,759)</u>	<u>(14,327,502)</u>	<u>(15,841,823)</u>	<u>(15,321,145)</u>
Contribution deficiency (excess)	<u>\$ (1,440)</u>	<u>\$ 6,054</u>	<u>\$ (137,951)</u>	<u>\$ 26,666</u>
Covered payroll	<u>\$ 125,110,414</u>	<u>\$ 126,845,631</u>	<u>\$ 127,466,494</u>	<u>\$ 130,619,666</u>
Contributions as a percentage of covered payroll	11.61%	11.30%	12.43%	11.73%

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	26 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.

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

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 Four Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Total pension liability				
Service cost	\$ 6,674,034	\$ 6,564,698	\$ 7,221,937	\$ 6,665,887
Interest	23,110,715	24,874,723	27,129,224	27,804,394
Differences between expected and actual experience	3,314,716	14,825,131	(7,488,381)	10,912,805
Changes of assumptions	5,903,485	947,497	(2,374,015)	(3,257,325)
Benefit payments, including refunds of member contributions	<u>(14,088,692)</u>	<u>(15,751,507)</u>	<u>(17,018,423)</u>	<u>(18,253,866)</u>
Net change in total pension liability	24,914,258	31,460,542	7,470,342	23,871,895
Total pension liability - beginning	<u>312,674,102</u>	<u>337,588,360</u>	<u>369,048,902</u>	<u>376,519,244</u>
Total pension liability - ending (a)	<u><u>\$ 337,588,360</u></u>	<u><u>\$ 369,048,902</u></u>	<u><u>\$ 376,519,244</u></u>	<u><u>\$ 400,391,139</u></u>
Plan fiduciary net position				
Employer contributions	\$ 8,257,287	\$ 9,114,886	\$ 9,017,180	\$ 9,455,843
Employee contributions	2,496,691	2,786,695	2,712,609	2,813,462
Net investment income	16,222,581	1,393,620	19,494,225	54,450,130
Benefit payments, including refunds of member contributions	<u>(14,088,692)</u>	<u>(15,751,507)</u>	<u>(17,018,423)</u>	<u>(18,253,866)</u>
Other (net transfer)	<u>149,698</u>	<u>3,971,732</u>	<u>2,193,849</u>	<u>(4,995,855)</u>
Net change in plan fiduciary net position	13,037,565	1,515,426	16,399,440	43,469,714
Plan fiduciary net position - beginning	<u>267,611,306</u>	<u>280,648,871</u>	<u>282,164,297</u>	<u>298,563,737</u>
Plan fiduciary net position - ending (b)	<u><u>\$ 280,648,871</u></u>	<u><u>\$ 282,164,297</u></u>	<u><u>\$ 298,563,737</u></u>	<u><u>\$ 342,033,451</u></u>
Employer's net pension liability - ending (a) - (b)	<u><u>\$ 56,939,489</u></u>	<u><u>\$ 86,884,605</u></u>	<u><u>\$ 77,955,507</u></u>	<u><u>\$ 58,357,688</u></u>
Plan fiduciary net position as a percentage of the total pension liability	83.13%	76.46%	79.30%	85.42%
Covered payroll	\$ 33,191,987	\$ 36,914,775	\$ 34,785,891	\$ 37,063,933
Employer's net pension liability as a percentage of covered payroll	171.55%	235.37%	224.10%	157.45%

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 Four Fiscal Years

	2015	2016	2017	2018
Actuarially determined contribution	\$ 8,254,847	\$ 9,110,566	\$ 8,992,153	\$ 9,514,312
Contributions in relation to the actuarially determined contribution	<u>(8,257,287)</u>	<u>(9,114,886)</u>	<u>(9,017,180)</u>	<u>(9,455,843)</u>
Contribution deficiency (excess)	<u>\$ (2,440)</u>	<u>\$ (4,320)</u>	<u>\$ (25,027)</u>	<u>\$ 58,469</u>
 Covered payroll	 \$ 33,191,987	 \$ 36,914,775	 \$ 34,785,891	 \$ 37,063,933
 Contributions as a percentage of covered payroll	 24.88%	 24.69%	 25.92%	 25.51%

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	26 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 Four Fiscal Years

	2015	2016	2017	2018
Total pension liability				
Service cost	\$ 331,687	\$ 265,832	\$ 272,745	\$ 264,010
Interest	1,792,417	1,900,119	1,962,580	1,990,675
Differences between expected and actual experience	(25,148)	270,415	(287,260)	(843,206)
Changes of assumptions	952,402	-	(164,944)	(505,721)
Benefit payments, including refunds of member contributions	(1,413,081)	(1,599,378)	(1,601,213)	(1,629,151)
Net change in total pension liability	1,638,277	836,988	181,908	(723,393)
Total pension liability - beginning	24,567,733	26,206,010	27,042,998	27,224,906
Total pension liability - ending (a)	<u>\$ 26,206,010</u>	<u>\$ 27,042,998</u>	<u>\$ 27,224,906</u>	<u>\$ 26,501,513</u>
Plan fiduciary net position				
Employer contributions	\$ 952,253	\$ 775,087	\$ 996,382	\$ 822,731
Employee contributions	101,774	84,818	94,761	84,222
Net investment income	1,133,440	95,354	1,633,963	3,994,105
Benefit payments, including refunds of member contributions	(1,413,081)	(1,599,378)	(1,601,213)	(1,629,151)
Other (net transfer)	(94,406)	1,551,653	(124,187)	(669,810)
Net change in plan fiduciary net position	679,980	907,534	999,706	2,602,097
Plan fiduciary net position - beginning	18,760,505	19,440,485	20,348,019	21,347,725
Plan fiduciary net position - ending (b)	<u>\$ 19,440,485</u>	<u>\$ 20,348,019</u>	<u>\$ 21,347,725</u>	<u>\$ 23,949,822</u>
Employer's net pension liability - ending (a) - (b)	<u>\$ 6,765,525</u>	<u>\$ 6,694,979</u>	<u>\$ 5,877,181</u>	<u>\$ 2,551,691</u>
Plan fiduciary net position as a percentage of the total pension liability	74.18%	75.24%	78.41%	90.37%
Covered payroll	\$ 1,312,728	\$ 1,126,979	\$ 1,119,467	\$ 1,125,558
Employer's net pension liability as a percentage of covered payroll	515.38%	594.06%	525.00%	226.70%

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 Four Fiscal Years

	2015	2016	2017	2018
Actuarially determined contribution	\$ 952,253	\$ 773,558	\$ 1,001,139	\$ 824,021
Contributions in relation to the actuarially determined contribution	<u>(952,253)</u>	<u>(775,087)</u>	<u>(996,382)</u>	<u>(822,731)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (1,529)</u>	<u>\$ 4,757</u>	<u>\$ 1,290</u>
Covered payroll	\$ 1,312,728	\$ 1,126,979	\$ 1,119,467	\$ 1,125,558
Contributions as a percentage of covered payroll	72.54%	68.78%	89.01%	73.10%

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	26 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 Changes in the Total OPEB Liability and Related Ratios
Retiree Healthcare Plan
November 30, 2018

	2018
Total OPEB liability	
Service cost	\$ 350,260
Interest	385,484
Changes of assumptions	(471,935)
Benefit payments, including refunds of member contributions	<u>(815,015)</u>
Net change in total OPEB liability	(551,206)
Total OPEB liability - beginning	<u>11,145,200</u>
Total OPEB liability - ending	<u>\$ 10,593,994</u>
Total OPEB liability - County	\$ 10,558,402
Total OPEB liability - ETSB	<u>35,592</u>
Total OPEB liability - Total	<u>\$ 10,593,994</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 0.00%
 Covered payroll	 \$ 176,026,386
 County's total OPEB liability as a percentage of covered payroll	 6.02%

Notes to Schedule:

The County implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

There is no ADC or employer contribution related to the ADC as the total OPEB liability is currently an unfunded obligation.

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, 2018

With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Taxes	\$ 128,023,711	\$ 128,023,711	\$ 128,734,891	\$ 711,180	\$ 126,391,840
Fees, licenses and permits	1,385,000	1,385,000	1,386,316	1,316	1,407,782
Intergovernmental revenue	16,208,335	16,208,335	19,967,091	3,758,756	15,853,116
Charges for services	13,929,591	13,929,591	13,522,460	(407,131)	13,505,764
Fines and forfeitures	13,788,719	13,788,719	13,166,944	(621,775)	13,801,928
Investment income	284,000	284,000	618,918	334,918	266,466
Miscellaneous	2,715,956	2,715,956	2,812,557	96,601	3,087,156
Total Revenues	176,335,312	176,335,312	180,209,177	3,873,865	174,314,052
Expenditures					
Current					
General government	60,799,205	42,968,496	42,258,854	709,642	39,123,561
Public safety	43,337,092	54,342,204	54,217,715	124,489	54,211,025
Public services	4,665,763	4,764,713	4,679,356	85,357	4,737,540
Judicial	33,638,680	39,120,214	38,892,513	227,701	39,560,168
Public works	367,500	442,048	396,494	45,554	444,618
Educational services	808,239	982,832	979,706	3,126	953,496
Total current expenditures	143,616,479	142,620,507	141,424,638	1,195,869	139,030,408
Capital outlay	2,010,423	1,805,842	1,782,611	23,231	3,956,873
Total Expenditures	145,626,902	144,426,349	143,207,249	1,219,100	142,987,281
Excess (Deficiency) of Revenues Over Expenditures	30,708,410	31,908,963	37,001,928	5,092,965	31,326,771
Other Financing Sources (Uses)					
Transfers in	530,000	530,000	530,000	-	-
Transfers out	(31,244,410)	(32,444,963)	(32,444,962)	1	(34,993,280)
Sale of capital assets	6,000	6,000	6,386	386	2,545
Total Other Financing Sources (Uses)	(30,708,410)	(31,908,963)	(31,908,576)	387	(34,990,735)
Net Change in Fund Balance	\$ -	\$ -	5,093,352	\$ 5,093,352	(3,663,964)
Fund Balances, Beginning of Year			66,958,671		70,622,635
Fund Balances, End of Year			\$ 72,052,023		\$ 66,958,671

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, 2018

With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Taxes	\$ 12,993,054	\$ 12,993,054	\$ 12,990,541	\$ (2,513)	\$ 13,162,920
Intergovernmental revenue	13,376,803	13,510,394	12,666,065	(844,329)	13,558,191
Charges for services	15,633,994	16,207,594	14,879,765	(1,327,829)	13,658,422
Investment income	40,000	40,000	266,522	226,522	57,606
Miscellaneous	458,800	1,076,079	974,662	(101,417)	503,288
Total Revenues	42,502,651	43,827,121	41,777,555	(2,049,566)	40,940,427
Expenditures					
Public Health					
Personnel services	31,792,387	32,420,328	29,738,365	2,681,963	27,956,778
Commodities	1,481,410	1,784,611	1,326,496	458,115	1,213,992
Contractual services	8,073,854	8,425,882	7,013,072	1,412,810	6,968,347
Tort insurance	490,000	490,000	-	490,000	489,155
Total Public Health	41,837,651	43,120,821	38,077,933	5,042,888	36,628,272
Capital Outlay					
Capital outlay	165,000	206,300	62,108	144,192	399,476
Total Capital Outlay	165,000	206,300	62,108	144,192	399,476
Total Expenditures	42,002,651	43,327,121	38,140,041	5,187,080	37,027,748
Excess (Deficiency) of Revenues Over Expenditures	500,000	500,000	3,637,514	3,137,514	3,912,679
Other Financing Sources (Uses)					
Transfers out	-	-	(500,000)	(500,000)	(500,000)
Anticipated grants sources	2,750,000	1,425,530	-	(1,425,530)	-
Anticipated grants uses	(2,750,000)	(1,425,530)	-	1,425,530	-
Total Other Financing Sources (Uses)	-	-	(500,000)	(500,000)	(500,000)
Net Change in Fund Balance - Budgetary Basis	\$ 500,000	\$ 500,000	3,137,514	\$ 2,637,514	3,412,679
Net Change - Budget to GAAP Adjustment			1,428		21,977
Net Change in Fund Balance - GAAP Basis			3,138,942		3,390,702
Fund Balance, Beginning of Year			21,269,087		17,878,385
Fund Balance, End of Year			\$ 24,408,029		\$ 21,269,087

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, 2018

With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ 25,375,996	\$ 25,375,996	\$ 23,490,791	\$ (1,885,205)	\$ 25,102,800
Charges for services	8,704,758	8,704,758	9,843,620	1,138,862	10,454,285
Investment income	15,000	15,000	90,830	75,830	30,477
Miscellaneous	12,700	12,700	314,370	301,670	31,446
Total Revenues	34,108,454	34,108,454	33,739,611	(368,843)	35,619,008
Expenditures					
Public Health					
Personnel Services					
Salaries	18,768,946	19,260,286	19,175,843	84,443	19,229,913
Benefits	7,359,286	7,254,946	7,079,686	175,260	6,931,002
Total Personnel Services	26,128,232	26,515,232	26,255,529	259,703	26,160,915
Commodities					
Equipment	108,100	101,139	79,410	21,729	146,228
Other commodities	4,666,054	4,735,008	4,477,289	257,719	4,640,920
Total Commodities	4,774,154	4,836,147	4,556,699	279,448	4,787,148
Contractual Services					
Professional services	1,980,504	2,324,013	2,231,467	92,546	1,858,880
Utilities	799,018	876,948	771,556	105,392	631,104
Repairs and maintenance	44,750	47,250	33,092	14,158	45,162
Rentals	177,800	181,785	176,339	5,446	163,432
Travel expenditure	4,113	4,048	250	3,798	3,296
Training and education	92,960	104,525	75,062	29,463	53,309
Other contractual services	1,942,323	1,600,195	284,126	1,316,069	533,509
Total Contractual Services	5,041,468	5,138,764	3,571,892	1,566,872	3,288,692
Total Public Health	35,943,854	36,490,143	34,384,120	2,106,023	34,236,755
Capital Outlay					
Capital outlay	1,044,600	498,311	442,476	55,835	325,818
Total Capital Outlay	1,044,600	498,311	442,476	55,835	325,818
Total Expenditures	36,988,454	36,988,454	34,826,596	2,161,858	34,562,573
Excess (Deficiency) of Revenues Over Expenditures	(2,880,000)	(2,880,000)	(1,086,985)	1,793,015	1,056,435

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, 2018

With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Other Financing Sources					
Transfers in	\$ 2,880,000	\$ 2,880,000	\$ 2,880,000	\$ -	\$ 3,000,000
Total Other Financing Sources	2,880,000	2,880,000	2,880,000	-	3,000,000
Net Change in Fund Balance	\$ -	\$ -	1,793,015	\$ 1,793,015	4,056,435
Fund Balance, Beginning of Year			4,597,560		541,125
Fund Balance, End of Year			\$ 6,390,575		\$ 4,597,560

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

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - 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, 2018

With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 15,929,202	\$ 8,318,064	\$ (7,611,138)	\$ 9,003,000
Miscellaneous	-	440,200	867,596	427,396	815,956
Total Revenues	-	16,369,402	9,185,660	(7,183,742)	9,818,956
Expenditures					
Public Services					
Personnel Services					
Salaries	990,030	1,873,735	928,580	945,155	878,605
Benefits	551,397	894,476	356,801	537,675	296,605
Total Personnel Services	1,541,427	2,768,211	1,285,381	1,482,830	1,175,210
Commodities					
Equipment	8,832	12,332	1,165	11,167	3,439
Other commodities	19,729	23,539	2,848	20,691	2,793
Total Commodities	28,561	35,871	4,013	31,858	6,232
Contractual Services					
Professional services	293,595	404,395	118,015	286,380	119,919
Insurance	500	600	-	600	-
Utilities	565	1,751	1,024	727	639
Repairs and maintenance	1,989	2,989	96	2,893	618
Rentals	1,562	7,562	3,671	3,891	4,406
Travel expenditure	26,067	51,740	22,249	29,491	10,402
Training and education	6,034	19,452	10,069	9,383	8,290
Other contractual services	19,114,750	34,091,881	10,379,357	23,712,524	5,864,380
Total Contractual Services	19,445,062	34,580,370	10,534,481	24,045,889	6,008,654
Total Public Services	21,015,050	37,384,452	11,823,875	25,560,577	7,190,096
Capital Outlay					
Capital outlay	3,350,697	3,350,697	1,000,010	2,350,687	2,059,888
Total Capital Outlay	3,350,697	3,350,697	1,000,010	2,350,687	2,059,888
Total Expenditures	24,365,747	40,735,149	12,823,885	27,911,264	9,249,984
Net Change in Fund Balance	\$ (24,365,747)	\$ (24,365,747)	(3,638,225)	\$ 20,727,522	568,972
Fund Balance, Beginning of Year			10,064,730		9,495,758
Fund Balance, End of Year			\$ 6,426,505		\$ 10,064,730

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, 2018

BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. Budget amounts are as originally adopted 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 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, 2009 General Obligation Bonds - Special Service Area #34 Project Fund, 2011 Drainage Bond Project 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	\$ 41,777,555	\$ 38,140,041
To adjust revenues for vaccines	516,092	-
To adjust expenditures for vaccines	-	514,664
Health Department Fund GAAP Basis	<u>\$ 42,293,647</u>	<u>\$ 38,654,705</u>

SUPPLEMENTARY INFORMATION

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

GENERAL FUND

The General Fund is the County's main operating fund and primary funding source for various County functions. It was established to account for general undesignated revenue such as sales taxes; income taxes; a portion of the property tax levy; and certain fees, fines, charges, and reimbursements. These revenues do not have specific purposes as to their use.

The General Fund was also established to fund the following functions: public safety and criminal justice; community and human services; and general government functions such as the recording of real estate, collecting taxes, assessing property taxes, and supporting various agencies.

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
Revenues					
Taxes					
Property taxes	\$ 23,147,700	\$ 23,147,700	\$ 23,153,326	\$ 5,626	\$ 23,103,765
Retailers occupation tax	6,852,911	6,852,911	7,104,864	251,953	7,031,352
County-wide sales tax	42,329,764	42,329,764	42,140,626	(189,138)	40,653,203
RTA sales tax	51,205,186	51,205,186	51,214,442	9,256	50,633,465
Other tax	4,488,150	4,488,150	5,121,633	633,483	4,970,055
Total taxes	128,023,711	128,023,711	128,734,891	711,180	126,391,840
Fees, licenses and permits					
Liquor licenses	150,000	150,000	144,849	(5,151)	137,781
Cable franchise license	1,230,000	1,230,000	1,241,312	11,312	1,270,001
Charitable games license	5,000	5,000	155	(4,845)	-
Total fees, licenses and permits	1,385,000	1,385,000	1,386,316	1,316	1,407,782
Intergovernmental revenue					
State income tax	7,689,198	7,689,198	9,232,520	1,543,322	8,854,903
Personal property replacement taxes	2,378,604	2,378,604	2,646,856	268,252	2,911,408
Other state reimbursement	4,415,796	4,415,796	5,796,157	1,380,361	2,722,339
Other federal reimbursement	382,930	382,930	969,850	586,920	128,023
Other governmental agency reimbursement	1,341,807	1,341,807	1,321,708	(20,099)	1,236,443
Total intergovernmental	16,208,335	16,208,335	19,967,091	3,758,756	15,853,116
Charges for services					
Clerk of the Circuit Court	7,857,400	7,857,400	7,834,828	(22,572)	7,162,047
Family Center	101,500	101,500	120,970	19,470	100,400
Psychological services	183,000	183,000	86,923	(96,077)	236,179
Circuit Court probation	118,500	118,500	105,903	(12,597)	114,304
DUI evaluation program	625,000	625,000	624,670	(330)	640,946
State's Attorney Children's Center	200,000	200,000	190,617	(9,383)	209,394
State's Attorney	228,000	228,000	214,482	(13,518)	237,977
Jail	468,300	468,300	369,934	(98,366)	462,094
Sheriff's Merit Commission	6,000	6,000	-	(6,000)	3,000
Sheriff	1,202,070	1,202,070	1,112,108	(89,962)	1,191,590
County Treasurer	12,000	12,000	9,463	(2,537)	10,711
Recorder of Deeds	1,805,000	1,805,000	1,842,448	37,448	2,073,819
County Clerk	656,500	656,500	563,589	(92,911)	631,312
Board of Election Commission	5,500	5,500	3,310	(2,190)	3,634
Finance	120,000	120,000	93,382	(26,618)	206,771
Information Technology	91,000	91,000	108,592	17,592	89,785
Facilities Management	249,821	249,821	241,241	(8,580)	131,801
Total charges for services	13,929,591	13,929,591	13,522,460	(407,131)	13,505,764

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Fines and forfeitures					
State's Attorney	\$ 1,700,000	\$ 1,700,000	\$ 1,597,709	\$ (102,291)	\$ 1,592,538
Sheriff	10,619	10,619	5,220	(5,399)	7,041
Clerk of the Circuit Court	7,769,100	7,769,100	7,658,828	(110,272)	8,146,421
County Treasurer	9,000	9,000	8,485	(515)	12,490
County Board	4,300,000	4,300,000	3,896,702	(403,298)	4,043,438
Total fines and forfeitures	<u>13,788,719</u>	<u>13,788,719</u>	<u>13,166,944</u>	<u>(621,775)</u>	<u>13,801,928</u>
Investment income	284,000	284,000	618,918	334,918	266,466
Miscellaneous	<u>2,715,956</u>	<u>2,715,956</u>	<u>2,812,557</u>	<u>96,601</u>	<u>3,087,156</u>
Total Revenues	<u>\$ 176,335,312</u>	<u>\$ 176,335,312</u>	<u>\$ 180,209,177</u>	<u>\$ 3,873,865</u>	<u>\$ 174,314,052</u>

DUPAGE COUNTY, ILLINOIS

General Fund Schedule of Expenditures - Final Budget and Actual - By Department For the Year Ended November 30, 2018

Expenditures	Personnel Services		Commodities	
	Budget	Actual	Budget	Actual
General Government				
County Board	\$ 2,073,067	\$ 2,070,106	\$ 9,950	\$ 5,889
Board of Election Commission	1,732,927	1,731,330	77,701	77,699
Liquor Control Commission	-	-	-	-
Ethics Commission	2,500	2,275	-	-
Facilities Management	6,060,663	6,060,570	971,940	944,310
Information Technology	3,676,946	3,675,077	11,000	8,271
DUJIS-PRMS	223,105	223,105	-	-
Human Resources	1,035,891	1,021,826	13,482	8,257
Campus Security	320,730	319,694	14,156	13,979
Credit Union	199,896	199,895	-	-
General Finance	2,043,692	2,038,303	169,343	128,849
General Fund - Capital	-	-	286,659	266,239
County Audit	-	-	-	-
General Fund Special Accounts	-	-	428,147	428,146
General Fund Insurance	-	-	-	-
Supervisor of Assessments	944,508	944,507	3,273	2,290
Board of Tax Review	177,476	177,475	772	756
County Auditor	667,663	666,160	500	250
County Clerk	1,376,526	1,376,524	10,150	7,731
Recorder of Deeds	1,327,082	1,322,373	25,700	25,591
Sheriff's Merit Commission	26,400	22,742	408	318
County Treasurer	1,326,164	1,326,161	11,503	11,367
Total General Government	23,215,236	23,178,123	2,034,684	1,929,942
Public Safety				
Office of Emergency Management	834,389	809,250	25,500	14,261
County Coroner	1,360,006	1,359,277	-	-
Sheriff	3,461,875	3,460,117	246,174	241,664
Radio Dispatch	1,101,950	1,101,948	3,049	3,049
Crisis Intervention Training	-	-	4,500	3,427
Court Security	7,197,473	7,193,168	6,000	3,290
Jail	22,501,677	22,500,974	1,238,347	1,229,954
Law Enforcement Bureau	14,387,624	14,387,420	156,611	154,552
Total Public Safety	50,844,994	50,812,154	1,680,181	1,650,197
Public Services				
Veterans Assistance Commission	168,773	168,771	1,489	1,370
Outside Agency Support Service	-	-	-	-
Subsidized Taxi Fund	-	-	-	-
Psychological Services	275,836	275,834	504	504
Family Center	358,024	358,023	994	994
Human Services	910,469	903,277	11,050	8,271
Total Public Services	1,713,102	1,705,905	14,037	11,139

Contractual Services		Capital Outlay		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 86,196	\$ 68,310	\$ -	\$ -	\$ 2,169,213	\$ 2,144,305	\$ 24,908
3,085,163	3,082,990	40,561	40,560	4,936,352	4,932,579	3,773
2,500	1,913	-	-	2,500	1,913	587
15,000	14,447	-	-	17,500	16,722	778
5,044,575	4,950,428	-	-	12,077,178	11,955,308	121,870
3,556,034	3,454,063	-	-	7,243,980	7,137,411	106,569
3,353	1,990	-	-	226,458	225,095	1,363
240,918	198,674	-	-	1,290,291	1,228,757	61,534
873,664	842,749	-	-	1,208,550	1,176,422	32,128
-	-	-	-	199,896	199,895	1
571,691	518,694	-	-	2,784,726	2,685,846	98,880
-	-	1,668,829	1,646,140	1,955,488	1,912,379	43,109
332,640	332,640	-	-	332,640	332,640	-
2,981,847	2,893,321	-	-	3,409,994	3,321,467	88,527
238,820	238,819	-	-	238,820	238,819	1
204,649	115,525	-	-	1,152,430	1,062,322	90,108
5,265	5,142	-	-	183,513	183,373	140
8,531	8,328	-	-	676,694	674,738	1,956
3,250	1,707	-	-	1,389,926	1,385,962	3,964
182,750	162,934	-	-	1,535,532	1,510,898	24,634
49,043	27,440	-	-	75,851	50,500	25,351
232,687	230,675	-	-	1,570,354	1,568,203	2,151
17,718,576	17,150,789	1,709,390	1,686,700	44,677,886	43,945,554	732,332
67,625	49,886	-	-	927,514	873,397	54,117
292,746	291,474	-	-	1,652,752	1,650,751	2,001
678,263	657,123	-	-	4,386,312	4,358,904	27,408
-	-	-	-	1,104,999	1,104,997	2
27,191	27,190	-	-	31,691	30,617	1,074
9,997	4,299	-	-	7,213,470	7,200,757	12,713
581,760	578,338	-	-	24,321,784	24,309,266	12,518
159,447	147,054	-	-	14,703,682	14,689,026	14,656
1,817,029	1,755,364	-	-	54,342,204	54,217,715	124,489
262,672	257,352	-	-	432,934	427,493	5,441
1,000,000	974,999	-	-	1,000,000	974,999	25,001
30,000	25,140	-	-	30,000	25,140	4,860
755,026	755,025	-	-	1,031,366	1,031,363	3
771	771	-	-	359,789	359,788	1
989,105	949,025	-	-	1,910,624	1,860,573	50,051
3,037,574	2,962,312	-	-	4,764,713	4,679,356	85,357

DUPAGE COUNTY, ILLINOIS

General Fund Schedule of Expenditures - Final Budget and Actual - By Department For the Year Ended November 30, 2018

	Personnel Services		Commodities	
	Budget	Actual	Budget	Actual
Judicial				
Circuit Court	\$ 1,957,487	\$ 1,957,400	\$ 72,062	\$ 66,694
Jury Commission	291,701	291,699	35,578	28,889
Circuit Court Probation	10,021,277	10,021,277	428	220
DUI Evaluation Program	604,537	604,536	21,744	19,755
Public Defender	3,245,914	3,245,552	25,000	22,171
State's Attorney	10,891,247	10,888,187	116,871	114,223
SA - Children's Center	698,340	688,549	4,000	2,771
Clerk of the Circuit Court	8,873,082	8,873,080	41,367	41,365
Total Judicial	<u>36,583,585</u>	<u>36,570,280</u>	<u>317,050</u>	<u>296,088</u>
Public Works				
Drainage	-	-	69,510	42,166
Total Public Works	<u>-</u>	<u>-</u>	<u>69,510</u>	<u>42,166</u>
Educational Services				
Regional Office of Education	<u>799,089</u>	<u>798,972</u>	<u>19,937</u>	<u>19,892</u>
Total Educational Services	<u>799,089</u>	<u>798,972</u>	<u>19,937</u>	<u>19,892</u>
Total Expenditures	<u>\$ 113,156,006</u>	<u>\$ 113,065,434</u>	<u>\$ 4,135,399</u>	<u>\$ 3,949,424</u>

Contractual Services		Capital Outlay		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 478,195	\$ 432,898	\$ -	\$ -	\$ 2,507,744	\$ 2,456,992	\$ 50,752
340,908	264,861	-	-	668,187	585,449	82,738
284,241	276,511	-	-	10,305,946	10,298,008	7,938
17,488	12,439	-	-	643,769	636,730	7,039
47,605	41,702	-	-	3,318,519	3,309,425	9,094
535,832	487,116	-	-	11,543,950	11,489,526	54,424
78,749	75,062	-	-	781,089	766,382	14,707
436,561	435,556	-	-	9,351,010	9,350,001	1,009
<u>2,219,579</u>	<u>2,026,145</u>	<u>-</u>	<u>-</u>	<u>39,120,214</u>	<u>38,892,513</u>	<u>227,701</u>
<u>372,538</u>	<u>354,328</u>	<u>96,452</u>	<u>95,911</u>	<u>538,500</u>	<u>492,405</u>	<u>46,095</u>
<u>372,538</u>	<u>354,328</u>	<u>96,452</u>	<u>95,911</u>	<u>538,500</u>	<u>492,405</u>	<u>46,095</u>
<u>163,806</u>	<u>160,842</u>	<u>-</u>	<u>-</u>	<u>982,832</u>	<u>979,706</u>	<u>3,126</u>
<u>163,806</u>	<u>160,842</u>	<u>-</u>	<u>-</u>	<u>982,832</u>	<u>979,706</u>	<u>3,126</u>
<u>\$ 25,329,102</u>	<u>\$ 24,409,780</u>	<u>\$ 1,805,842</u>	<u>\$ 1,782,611</u>	<u>\$ 144,426,349</u>	<u>\$ 143,207,249</u>	<u>\$ 1,219,100</u>

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
County Board					
Personnel Services					
Salaries	\$ 1,830,227	\$ 1,812,766	\$ 1,809,806	\$ 2,960	\$ 1,798,167
Benefits	10,800	260,301	260,300	1	244,680
Total Personnel Services	1,841,027	2,073,067	2,070,106	2,961	2,042,847
Commodities					
Equipment	450	450	99	351	401
Other commodities	4,500	9,500	5,790	3,710	4,625
Total Commodities	4,950	9,950	5,889	4,061	5,026
Contractual Services					
Professional services	26,322	21,322	11,275	10,047	6,416
Travel expenditure	5,016	5,016	4,197	819	4,757
Training and education	27,038	55,858	50,583	5,275	25,973
Other contractual services	4,000	4,000	2,255	1,745	2,892
Total Contractual Services	62,376	86,196	68,310	17,886	40,038
Total County Board	1,908,353	2,169,213	2,144,305	24,908	2,087,911
Board of Election Commission					
Personnel Services					
Salaries	1,515,325	1,494,532	1,492,936	1,596	1,256,249
Benefits	-	238,395	238,394	1	326,968
Total Personnel Services	1,515,325	1,732,927	1,731,330	1,597	1,583,217
Commodities					
Equipment	35,000	4,091	4,090	1	27,009
Other commodities	72,758	73,610	73,609	1	47,278
Total Commodities	107,758	77,701	77,699	2	74,287
Contractual Services					
Professional services	764,750	895,586	895,585	1	544,439
Utilities	101,467	93,772	93,769	3	96,495
Repairs and maintenance	28,557	41,956	41,955	1	66,421
Rentals	290,666	287,751	287,749	2	252,063
Travel expenditure	7,500	6,769	6,769	-	3,789
Training and education	7,665	2,753	2,753	-	2,077
Other contractual services	1,894,996	1,756,576	1,754,410	2,166	868,432
Total Contractual Services	3,095,601	3,085,163	3,082,990	2,173	1,833,716
Capital Outlay					
Capital outlay	35,000	40,561	40,560	1	-
Total Capital Outlay	35,000	40,561	40,560	1	-
Total Board of Election Commission	4,753,684	4,936,352	4,932,579	3,773	3,491,220

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2017 Actual
Liquor Control Commission				
Contractual Services				
Professional services	\$ -	\$ 2,500	\$ 1,913	\$ 587
Total Contractual Services	-	2,500	1,913	587
Total Liquor Control Commission	-	2,500	1,913	587
Ethics Commission				
Personnel Services				
Salaries	2,500	2,500	2,275	225
Total Personnel Services	2,500	2,500	2,275	225
Contractual Services				
Professional services	15,000	15,000	14,447	553
Total Contractual Services	15,000	15,000	14,447	553
Total Ethics Commission	17,500	17,500	16,722	778
Facilities Management				
Personnel Services				
Salaries	4,649,469	4,887,075	4,886,983	92
Benefits	-	1,173,588	1,173,587	1
Total Personnel Services	4,649,469	6,060,663	6,060,570	93
Commodities				
Equipment	75,000	126,392	126,391	1
Other commodities	941,535	845,548	817,919	27,629
Total Commodities	1,016,535	971,940	944,310	27,630
Contractual Services				
Professional services	121,263	77,416	64,355	13,061
Utilities	3,449,209	3,489,209	3,430,771	58,438
Repairs and maintenance	1,182,114	1,169,035	1,160,152	8,883
Rentals	144,974	146,974	139,941	7,033
Travel expenditure	3,152	3,152	1,235	1,917
Training and education	12,216	11,216	9,987	1,229
Matching Funds	-	-	-	-
Other contractual services	131,647	147,573	143,987	3,586
Total Contractual Services	5,044,575	5,044,575	4,950,428	94,147
Total Facilities Management	10,710,579	12,077,178	11,955,308	121,870

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Information Technology					
Personnel Services					
Salaries	\$ 3,137,877	\$ 3,205,544	\$ 3,203,676	\$ 1,868	\$ 3,120,262
Benefits	-	471,402	471,401	1	432,662
Total Personnel Services	3,137,877	3,676,946	3,675,077	1,869	3,552,924
Commodities					
Equipment	5,000	5,000	2,962	2,038	1,018
Other commodities	6,000	6,000	5,309	691	6,061
Total Commodities	11,000	11,000	8,271	2,729	7,079
Contractual Services					
Professional services	324,200	606,299	590,371	15,928	263,512
Utilities	413,000	358,947	354,154	4,793	438,038
Repairs and maintenance	169,200	215,676	195,429	20,247	118,072
Rentals	306,900	306,900	291,901	14,999	273,789
Travel expenditure	2,125	2,999	2,997	2	3,104
Training and education	25,600	29,351	29,350	1	15,258
Other contractual services	2,537,544	2,035,862	1,989,861	46,001	1,839,824
Total Contractual Services	3,778,569	3,556,034	3,454,063	101,971	2,951,597
Total Information Technology	6,927,446	7,243,980	7,137,411	106,569	6,511,600
DUJIS-PRMS					
Personnel Services					
Salaries	213,000	180,513	180,513	-	92,185
Benefits	-	42,592	42,592	-	12,567
Total Personnel Services	213,000	223,105	223,105	-	104,752
Contractual Services					
Travel expenditure	3,253	2,932	1,669	1,263	-
Training and education	100	421	321	100	-
Total Contractual Services	3,353	3,353	1,990	1,363	-
Total DUJIS-PRMS	216,353	226,458	225,095	1,363	104,752
Human Resources					
Personnel Services					
Salaries	865,252	878,589	865,590	12,999	772,873
Benefits	35,000	157,302	156,236	1,066	142,201
Total Personnel Services	900,252	1,035,891	1,021,826	14,065	915,074
Commodities					
Equipment	3,500	3,500	729	2,771	17
Other commodities	9,982	9,982	7,528	2,454	6,410
Total Commodities	13,482	13,482	8,257	5,225	6,427
Contractual Services					
Professional services	237,000	213,702	180,564	33,138	163,327
Travel expenditure	100	100	6	94	-
Training and education	5,329	7,129	6,814	315	5,587
Other contractual services	19,811	19,987	11,290	8,697	17,778
Total Contractual Services	262,240	240,918	198,674	42,244	186,692
Total Human Resources	1,175,974	1,290,291	1,228,757	61,534	1,108,193

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2017 Actual
Campus Security				
Personnel Services				
Salaries	\$ 238,839	\$ 267,574	\$ 266,539	\$ 1,035
Benefits	-	53,156	53,155	1
Total Personnel Services	238,839	320,730	319,694	1,036
Commodities				
Equipment	2,352	2,852	2,837	15
Other commodities	15,504	11,304	11,142	162
Total Commodities	17,856	14,156	13,979	177
Contractual Services				
Professional services	861,122	828,868	799,704	29,164
Repairs and maintenance	37,968	38,301	38,110	191
Travel expenditure	500	500	20	480
Training and education	1,275	1,275	195	1,080
Other contractual services	4,720	4,720	4,720	-
Total Contractual Services	905,585	873,664	842,749	30,915
Total Campus Security	1,162,280	1,208,550	1,176,422	32,128
Credit Union				
Personnel Services				
Salaries	164,464	170,625	170,624	1
Benefits	-	29,271	29,271	-
Total Personnel Services	164,464	199,896	199,895	1
Total Credit Union	164,464	199,896	199,895	1
General Finance				
Personnel Services				
Salaries	1,856,154	1,737,597	1,732,208	5,389
Benefits	-	306,095	306,095	-
Total Personnel Services	1,856,154	2,043,692	2,038,303	5,389
Commodities				
Equipment	5,000	4,943	-	4,943
Other commodities	212,241	164,400	128,849	35,551
Total Commodities	217,241	169,343	128,849	40,494
Contractual Services				
Professional services	7,555	19,188	6,240	12,948
Repairs and maintenance	891	1,862	1,862	-
Rentals	375,000	363,367	342,481	20,886
Travel expenditure	4,859	3,813	52	3,761
Training and education	11,000	9,300	5,019	4,281
Other contractual services	172,386	174,161	163,040	11,121
Total Contractual Services	571,691	571,691	518,694	52,997
Total General Finance	2,645,086	2,784,726	2,685,846	98,880

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
General Fund - Capital					
Commodities					
Equipment	\$ 343,150	\$ 286,659	\$ 266,239	\$ 20,420	\$ 231,757
Total Commodities	343,150	286,659	266,239	20,420	231,757
Capital Outlay					
Capital outlay	1,804,423	1,668,829	1,646,140	22,689	3,827,956
Total Capital Outlay	1,804,423	1,668,829	1,646,140	22,689	3,827,956
Total General Fund - Capital	2,147,573	1,955,488	1,912,379	43,109	4,059,713
County Audit					
Contractual Services					
Professional services	402,600	332,640	332,640	-	333,487
Total Contractual Services	402,600	332,640	332,640	-	333,487
Total County Audit	402,600	332,640	332,640	-	333,487
General Fund Special Accounts					
Personnel Services					
Salaries	2,000,000	-	-	-	-
Benefits	3,001,200	-	-	-	665
Total Personnel Services	5,001,200	-	-	-	665
Commodities					
Other commodities	574,775	428,147	428,146	1	388,763
Total Commodities	574,775	428,147	428,146	1	388,763
Contractual Services					
Professional services	1,511,500	1,143,650	1,087,588	56,062	1,089,277
Repairs and maintenance	377,940	383,373	353,230	30,143	362,447
Matching funds / contributions	998,000	979,770	979,020	750	996,529
Other contractual services	1,491,300	475,054	473,483	1,571	340,152
Total Contractual Services	4,378,740	2,981,847	2,893,321	88,526	2,788,405
Total General Fund Special Accounts	9,954,715	3,409,994	3,321,467	88,527	3,177,833
General Fund Insurance					
Personnel Services					
Benefits	14,239,853	-	-	-	-
Total Personnel Services	14,239,853	-	-	-	-
Contractual Services					
Professional services	120,000	30,000	30,000	-	120,000
Insurance	350,000	208,820	208,819	1	235,057
Total Contractual Services	470,000	238,820	238,819	1	355,057
Total General Fund Insurance	14,709,853	238,820	238,819	1	355,057

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Supervisor of Assessments					
Personnel Services					
Salaries	\$ 790,702	\$ 758,025	\$ 758,025	\$ -	\$ 786,174
Benefits	-	186,483	186,482	1	221,931
Total Personnel Services	790,702	944,508	944,507	1	1,008,105
Commodities					
Equipment	1,000	1,000	163	837	-
Other commodities	2,033	2,273	2,127	146	1,822
Total Commodities	3,033	3,273	2,290	983	1,822
Contractual Services					
Professional services	44,025	44,025	-	44,025	50,293
Repairs and maintenance	3,200	3,200	1,162	2,038	1,375
Travel expenditure	1,000	1,000	898	102	310
Training and education	5,500	6,660	6,660	-	3,394
Other contractual services	198,152	149,764	106,805	42,959	98,159
Total Contractual Services	251,877	204,649	115,525	89,124	153,531
Total Supervisor of Assessments	1,045,612	1,152,430	1,062,322	90,108	1,163,458
Board of Tax Review					
Personnel Services					
Salaries	143,425	131,214	131,214	-	140,446
Benefits	-	46,262	46,261	1	46,130
Total Personnel Services	143,425	177,476	177,475	1	186,576
Commodities					
Other commodities	772	772	756	16	696
Total Commodities	772	772	756	16	696
Contractual Services					
Travel expenditure	4,325	4,765	4,722	43	3,810
Training and education	440	440	420	20	440
Other contractual services	-	60	-	60	-
Total Contractual Services	4,765	5,265	5,142	123	4,250
Total Board of Tax Review	148,962	183,513	183,373	140	191,522

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2017 Actual
County Auditor				
Personnel Services				
Salaries	\$ 517,927	\$ 550,020	\$ 548,519	\$ 1,501
Benefits	5,400	117,643	117,641	2
Total Personnel Services	523,327	667,663	666,160	1,503
Commodities				
Equipment	250	250	-	250
Other commodities	250	250	250	-
Total Commodities	500	500	250	250
Contractual Services				
Travel expenditure	755	755	600	155
Training and education	7,726	7,676	7,633	43
Other contractual services	50	100	95	5
Total Contractual Services	8,531	8,531	8,328	203
Total County Auditor	532,358	676,694	674,738	1,956
County Clerk				
Personnel Services				
Salaries	1,015,008	1,054,517	1,054,516	1
Benefits	5,400	322,009	322,008	1
Total Personnel Services	1,020,408	1,376,526	1,376,524	2
Commodities				
Equipment	1,400	1,400	-	1,400
Other commodities	14,000	8,750	7,731	1,019
Total Commodities	15,400	10,150	7,731	2,419
Contractual Services				
Professional services	-	-	-	-
Repairs and maintenance	460	460	-	460
Travel expenditure	400	400	107	293
Training and education	1,485	1,485	785	700
Other contractual services	655	905	815	90
Total Contractual Services	3,000	3,250	1,707	1,543
Total County Clerk	1,038,808	1,389,926	1,385,962	3,964

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Recorder of Deeds					
Personnel Services					
Salaries	\$ 1,234,391	\$ 1,149,917	\$ 1,145,209	\$ 4,708	\$ 1,204,503
Benefits	5,400	177,165	177,164	1	170,070
Total Personnel Services	1,239,791	1,327,082	1,322,373	4,709	1,374,573
Commodities					
Equipment	2,500	2,500	2,500	-	984
Other commodities	23,000	23,200	23,091	109	18,514
Total Commodities	25,500	25,700	25,591	109	19,498
Contractual Services					
Professional services	35,000	35,000	35,000	-	30,000
Repairs and maintenance	22,500	22,500	22,091	409	22,500
Rentals	8,500	8,395	8,051	344	12,320
Travel expenditure	3,000	3,000	2,736	264	2,562
Training and education	2,700	3,230	2,791	439	2,242
Other contractual services	111,250	110,625	92,265	18,360	109,047
Total Contractual Services	182,950	182,750	162,934	19,816	178,671
Total Recorder of Deeds	1,448,241	1,535,532	1,510,898	24,634	1,572,742
Sheriff's Merit Commission					
Personnel Services					
Salaries	26,400	26,400	22,742	3,658	23,501
Benefits	-	-	-	-	80
Total Personnel Services	26,400	26,400	22,742	3,658	23,581
Commodities					
Other commodities	408	408	318	90	237
Total Commodities	408	408	318	90	237
Contractual Services					
Professional services	48,523	48,523	27,335	21,188	26,923
Other contractual services	520	520	105	415	328
Total Contractual Services	49,043	49,043	27,440	21,603	27,251
Total Sheriff's Merit Commission	75,851	75,851	50,500	25,351	51,069

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2017 Actual
County Treasurer				
Personnel Services				
Salaries	\$ 1,171,235	\$ 1,163,740	\$ 1,163,739	\$ 1
Benefits	5,400	162,424	162,422	2
Total Personnel Services	1,176,635	1,326,164	1,326,161	3
Commodities				
Equipment	1,003	103	26	77
Other commodities	8,500	11,400	11,341	59
Total Commodities	9,503	11,503	11,367	136
Contractual Services				
Professional services	62,845	65,345	64,617	728
Utilities	60	60	35	25
Repairs and maintenance	2,400	3,400	3,225	175
Rentals	3,000	3,000	2,986	14
Travel expenditure	200	200	-	200
Training and education	2,475	2,151	1,500	651
Other contractual services	195,218	158,531	158,312	219
Total Contractual Services	266,198	232,687	230,675	2,012
Total County Treasurer	1,452,336	1,570,354	1,568,203	2,151
Office of Emergency Management				
Personnel Services				
Salaries	1,013,451	732,090	706,953	25,137
Benefits	-	102,299	102,297	2
Total Personnel Services	1,013,451	834,389	809,250	25,139
Commodities				
Equipment	4,000	7,800	7,798	2
Other commodities	21,500	17,700	6,463	11,237
Total Commodities	25,500	25,500	14,261	11,239
Contractual Services				
Professional services	51,250	47,906	38,685	9,221
Utilities	2,000	2,643	2,360	283
Repairs and maintenance	500	810	560	250
Travel expenditure	4,000	4,000	1,924	2,076
Training and education	4,375	4,375	1,428	2,947
Other contractual services	5,500	7,891	4,929	2,962
Total Contractual Services	67,625	67,625	49,886	17,739
Total Office of Emergency Management	1,106,576	927,514	873,397	54,117

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2017 Actual
County Coroner				
Personnel Services				
Salaries	\$ 1,145,002	\$ 1,203,775	\$ 1,203,047	\$ 728
Benefits	5,400	156,231	156,230	1
Total Personnel Services	1,150,402	1,360,006	1,359,277	729
Contractual Services				
Professional services	173,222	292,746	291,474	1,272
Total Contractual Services	173,222	292,746	291,474	1,272
Total Country Coroner	1,323,624	1,652,752	1,650,751	2,001
Sheriff				
Personnel Services				
Salaries	3,826,415	2,409,358	2,408,764	594
Benefits	65,520	1,052,517	1,051,353	1,164
Total Personnel Services	3,891,935	3,461,875	3,460,117	1,758
Commodities				
Equipment	25,920	7,920	7,327	593
Other commodities	89,804	238,254	234,337	3,917
Total Commodities	115,724	246,174	241,664	4,510
Contractual Services				
Professional services	242,593	199,893	191,012	8,881
Utilities	144,880	237,580	235,037	2,543
Repairs and maintenance	128,840	178,440	176,263	2,177
Travel expenditure	2,976	2,976	592	2,384
Training and education	2,790	10,290	5,682	4,608
Other contractual services	30,171	49,084	48,537	547
Total Contractual Services	552,250	678,263	657,123	21,140
Total Sheriff	4,559,909	4,386,312	4,358,904	27,408
Radio Dispatch				
Personnel Services				
Salaries	1,050,599	976,764	976,764	-
Benefits	-	125,186	125,184	2
Total Personnel Services	1,050,599	1,101,950	1,101,948	2
Commodities				
Equipment	2,000	-	-	-
Other commodities	690	3,049	3,049	-
Total Commodities	2,690	3,049	3,049	-
Total Radio Dispatch	1,053,289	1,104,999	1,104,997	2

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Crisis Intervention Training					
Commodities					
Equipment	\$ -	\$ 500	\$ 315	\$ 185	\$ -
Other commodities	4,000	4,000	3,112	888	2,259
Total Commodities	4,000	4,500	3,427	1,073	2,259
Contractual Services					
Training and education	55,000	24,463	24,463	-	15,990
Other contractual services	1,000	2,728	2,727	1	1,111
Total Contractual Services	56,000	27,191	27,190	1	17,101
Total Crisis Intervention Training	60,000	31,691	30,617	1,074	19,360
Court Security					
Personnel Services					
Salaries	5,992,271	6,029,234	6,025,920	3,314	6,200,963
Benefits	2,299	1,168,239	1,167,248	991	1,236,625
Total Personnel Services	5,994,570	7,197,473	7,193,168	4,305	7,437,588
Commodities					
Equipment	520	620	41	579	994
Other commodities	5,480	5,380	3,249	2,131	922
Total Commodities	6,000	6,000	3,290	2,710	1,916
Contractual Services					
Travel expenditure	500	1,425	1,404	21	254
Training and education	8,960	8,460	2,895	5,565	5,366
Other contractual services	112	112	-	112	-
Total Contractual Services	9,572	9,997	4,299	5,698	5,620
Total Court Security	6,010,142	7,213,470	7,200,757	12,713	7,445,124
Jail					
Personnel Services					
Salaries	17,090,793	19,327,848	19,327,846	2	20,706,994
Benefits	180,118	3,173,829	3,173,128	701	3,039,516
Total Personnel Services	17,270,911	22,501,677	22,500,974	703	23,746,510
Commodities					
Equipment	47,067	27,247	27,232	15	21,043
Other commodities	1,152,603	1,211,100	1,202,722	8,378	1,270,042
Total Commodities	1,199,670	1,238,347	1,229,954	8,393	1,291,085
Contractual Services					
Professional services	338,705	379,590	378,086	1,504	349,049
Utilities	6,000	6,000	5,962	38	5,816
Repairs and maintenance	4,453	4,453	3,302	1,151	2,478
Travel expenditure	30,000	47,350	46,783	567	37,517
Training and education	14,140	3,974	3,877	97	2,184
Other contractual services	151,693	140,393	140,328	65	-
Total Contractual Services	544,991	581,760	578,338	3,422	397,044
Total Jail	19,015,572	24,321,784	24,309,266	12,518	25,434,639

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Law Enforcement Bureau					
Personnel Services					
Salaries	\$ 9,664,363	\$ 12,158,867	\$ 12,158,865	\$ 2	\$ 11,483,024
Benefits	42,000	2,228,757	2,228,555	202	1,891,327
Total Personnel Services	9,706,363	14,387,624	14,387,420	204	13,374,351
Commodities					
Equipment	35,163	7,919	7,919	-	20,280
Other commodities	182,136	148,692	146,633	2,059	78,061
Total Commodities	217,299	156,611	154,552	2,059	98,341
Contractual Services					
Professional services	70,588	18,583	18,582	1	24,494
Repairs and maintenance	81,451	67,151	64,043	3,108	52,513
Travel expenditure	32,151	14,726	11,048	3,678	19,268
Training and education	82,123	47,123	45,176	1,947	68,406
Other contractual services	18,005	11,864	8,205	3,659	4,725
Total Contractual Services	284,318	159,447	147,054	12,393	169,406
Total Law Enforcement Bureau	10,207,980	14,703,682	14,689,026	14,656	13,642,098
Veterans Assistance Commission					
Personnel Services					
Salaries	139,236	151,154	151,154	-	145,653
Benefits	-	17,619	17,617	2	16,765
Total Personnel Services	139,236	168,773	168,771	2	162,418
Commodities					
Equipment	-	-	-	-	680
Other commodities	1,489	1,489	1,370	119	1,863
Total Commodities	1,489	1,489	1,370	119	2,543
Contractual Services					
Professional services	111	222	222	-	-
Insurance	1,677	1,685	1,685	-	1,654
Travel expenditure	1,886	1,429	1,216	213	1,274
Training and education	805	946	911	35	730
Other contractual services	260,193	258,390	253,318	5,072	261,635
Total Contractual Services	264,672	262,672	257,352	5,320	265,293
Total Veterans Assistance Commission	405,397	432,934	427,493	5,441	430,254
Outside Agency Support Service					
Contractual Services					
Other contractual services	1,000,000	1,000,000	974,999	25,001	1,000,000
Total Contractual Services	1,000,000	1,000,000	974,999	25,001	1,000,000
Total Outside Agency Support Service	1,000,000	1,000,000	974,999	25,001	1,000,000

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Subsidized Taxi Fund					
Contractual Services					
Other contractual services	\$ 30,000	\$ 30,000	\$ 25,140	\$ 4,860	\$ 30,405
Total Contractual Services	30,000	30,000	25,140	4,860	30,405
Total Subsidized Taxi Fund	30,000	30,000	25,140	4,860	30,405
Psychological Services					
Personnel Services					
Salaries	802,486	241,295	241,294	1	811,447
Benefits	-	34,541	34,540	1	106,118
Total Personnel Services	802,486	275,836	275,834	2	917,565
Commodities					
Equipment	1,200	138	138	-	-
Other commodities	3,300	366	366	-	4,403
Total Commodities	4,500	504	504	-	4,403
Contractual Services					
Professional services	81,526	754,796	754,795	1	74,377
Travel expenditure	475	-	-	-	25
Training and education	5,574	220	220	-	3,635
Other contractual services	980	10	10	-	304
Total Contractual Services	88,555	755,026	755,025	1	78,341
Total Psychological Services	895,541	1,031,366	1,031,363	3	1,000,309
Family Center					
Personnel Services					
Salaries	307,244	337,040	337,040	-	287,268
Benefits	-	20,984	20,983	1	16,801
Total Personnel Services	307,244	358,024	358,023	1	304,069
Commodities					
Other commodities	1,000	994	994	-	853
Total Commodities	1,000	994	994	-	853
Contractual Services					
Professional services	900	296	296	-	-
Travel expenditure	250	-	-	-	-
Training and education	500	475	475	-	1,275
Total Contractual Services	1,650	771	771	-	1,275
Total Family Center	309,894	359,789	359,788	1	306,197

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Human Services					
Personnel Services					
Salaries	\$ 995,865	\$ 755,122	\$ 753,608	\$ 1,514	\$ 898,075
Benefits	-	155,347	149,669	5,678	190,510
Total Personnel Services	995,865	910,469	903,277	7,192	1,088,585
Commodities					
Equipment	3,000	3,000	420	2,580	1,674
Other commodities	7,500	8,050	7,851	199	7,784
Total Commodities	10,500	11,050	8,271	2,779	9,458
Contractual Services					
Professional services	140,000	137,770	132,214	5,556	131,484
Utilities	177	1,782	1,781	1	73
Travel expenditure	5,789	7,989	6,892	1,097	5,856
Training and education	903	4,903	2,506	2,397	3,055
Matching funds	250,000	250,000	250,000	-	250,000
Other contractual services	621,697	586,661	555,632	31,029	481,864
Total Contractual Services	1,018,566	989,105	949,025	40,080	872,332
Total Human Services	2,024,931	1,910,624	1,860,573	50,051	1,970,375
Circuit Court					
Personnel Services					
Salaries	1,543,491	1,653,684	1,653,599	85	1,613,686
Benefits	-	303,803	303,801	2	210,807
Total Personnel Services	1,543,491	1,957,487	1,957,400	87	1,824,493
Commodities					
Equipment	1,500	9,942	9,942	-	4,491
Other commodities	63,100	62,120	56,752	5,368	59,547
Total Commodities	64,600	72,062	66,694	5,368	64,038
Contractual Services					
Professional services	480,180	467,381	425,599	41,782	421,700
Repairs and maintenance	3,000	3,000	658	2,342	2,645
Travel expenditure	1,650	2,150	1,769	381	1,300
Training and education	7,360	3,360	2,639	721	10,136
Other contractual services	2,304	2,304	2,233	71	2,189
Total Contractual Services	494,494	478,195	432,898	45,297	437,970
Total Circuit Court	2,102,585	2,507,744	2,456,992	50,752	2,326,501

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Jury Commission					
Personnel Services					
Salaries	\$ 236,531	\$ 242,001	\$ 242,001	\$ -	\$ 246,850
Benefits	-	49,700	49,698	2	31,681
Total Personnel Services	236,531	291,701	291,699	2	278,531
Commodities					
Equipment	500	701	430	271	140
Other commodities	35,150	34,877	28,459	6,418	26,952
Total Commodities	35,650	35,578	28,889	6,689	27,092
Contractual Services					
Professional services	4,000	4,000	1,536	2,464	-
Travel expenditure	373	373	64	309	78
Training and education	199	199	199	-	398
Other contractual services	355,800	330,336	263,062	67,274	240,545
Total Contractual Services	366,372	340,908	264,861	76,047	241,021
Total Jury Commission	638,553	668,187	585,449	82,738	546,644
Circuit Court Probation					
Personnel Services					
Salaries	8,630,825	8,684,322	8,684,322	-	8,656,053
Benefits	-	1,336,955	1,336,955	-	1,482,075
Total Personnel Services	8,630,825	10,021,277	10,021,277	-	10,138,128
Commodities					
Equipment	-	-	-	-	977
Other commodities	428	428	220	208	3,807
Total Commodities	428	428	220	208	4,784
Contractual Services					
Professional services	8,000	50,800	43,154	7,646	59,878
Utilities	-	-	-	-	29,855
Rentals	80,000	64,907	64,907	-	80,073
Travel expenditure	-	-	-	-	12,120
Training and education	-	-	-	-	2,512
Other contractual services	404,666	168,534	168,450	84	265,086
Total Contractual Services	492,666	284,241	276,511	7,730	449,524
Total Circuit Court Probation	9,123,919	10,305,946	10,298,008	7,938	10,592,436

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
DUI Evaluation Program					
Personnel Services					
Salaries	\$ 619,194	\$ 512,922	\$ 512,921	\$ 1	\$ 549,223
Benefits	-	91,615	91,615	-	98,127
Total Personnel Services	619,194	604,537	604,536	1	647,350
Commodities					
Equipment	-	652	651	1	-
Other commodities	21,744	21,092	19,104	1,988	21,590
Total Commodities	21,744	21,744	19,755	1,989	21,590
Contractual Services					
Professional services	3,270	15,324	10,676	4,648	3,101
Travel expenditure	2,720	666	277	389	1,630
Training and education	1,498	1,498	1,486	12	1,300
Total Contractual Services	7,488	17,488	12,439	5,049	6,031
Total DUI Evaluation Program	648,426	643,769	636,730	7,039	674,971
Public Defender					
Personnel Services					
Salaries	2,805,997	2,817,392	2,817,031	361	2,707,117
Benefits	5,400	428,522	428,521	1	457,013
Total Personnel Services	2,811,397	3,245,914	3,245,552	362	3,164,130
Commodities					
Equipment	3,500	3,500	2,559	941	4,039
Other commodities	21,500	21,500	19,612	1,888	18,364
Total Commodities	25,000	25,000	22,171	2,829	22,403
Contractual Services					
Professional services	45,500	21,080	20,940	140	74,876
Repairs and maintenance	500	500	178	322	8,580
Travel expenditure	4,300	4,300	2,451	1,849	4,996
Training and education	21,000	21,000	18,050	2,950	20,616
Other contractual services	725	725	83	642	84
Total Contractual Services	72,025	47,605	41,702	5,903	109,152
Total Public Defender	2,908,422	3,318,519	3,309,425	9,094	3,295,685

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
State's Attorney					
Personnel Services					
Salaries	\$ 8,936,064	\$ 8,814,592	\$ 8,811,532	\$ 3,060	\$ 9,088,328
Benefits	5,400	2,076,655	2,076,655	-	1,725,116
Total Personnel Services	8,941,464	10,891,247	10,888,187	3,060	10,813,444
Commodities					
Equipment	12,000	24,300	24,283	17	9,669
Other commodities	104,871	92,571	89,940	2,631	93,155
Total Commodities	116,871	116,871	114,223	2,648	102,824
Contractual Services					
Professional services	338,069	381,244	357,518	23,726	449,387
Utilities	13,200	13,200	12,499	701	11,396
Repairs and maintenance	2,200	2,806	2,806	-	2,084
Rentals	3,247	2,641	455	2,186	3,289
Travel expenditure	23,700	23,700	15,172	8,528	23,878
Training and education	43,566	43,566	40,488	3,078	44,645
Other contractual services	71,627	68,675	58,178	10,497	58,619
Total Contractual Services	495,609	535,832	487,116	48,716	593,298
Total State's Attorney	9,553,944	11,543,950	11,489,526	54,424	11,509,566
SA - Children's Center					
Personnel Services					
Salaries	571,082	539,707	529,918	9,789	543,541
Benefits	-	158,633	158,631	2	160,734
Total Personnel Services	571,082	698,340	688,549	9,791	704,275
Commodities					
Equipment	2,000	2,000	1,659	341	-
Other commodities	2,000	2,000	1,112	888	1,148
Total Commodities	4,000	4,000	2,771	1,229	1,148
Contractual Services					
Professional services	12,830	7,760	7,224	536	16,593
Utilities	6,200	6,200	5,622	578	5,882
Travel expenditure	2,600	2,600	2,279	321	-
Training and education	4,600	8,670	7,447	1,223	2,735
Matching funds	40,814	44,014	44,014	-	48,411
Other contractual services	8,505	9,505	8,476	1,029	5,932
Total Contractual Services	75,549	78,749	75,062	3,687	79,553
Total SA - Children's Center	650,631	781,089	766,382	14,707	784,976

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Clerk of the Circuit Court					
Personnel Services					
Salaries	\$ 7,442,000	\$ 7,118,119	\$ 7,118,119	\$ -	\$ 7,392,806
Benefits	5,400	1,754,963	1,754,961	2	1,935,489
Total Personnel Services	7,447,400	8,873,082	8,873,080	2	9,328,295
Commodities					
Equipment	5,000	3,798	3,797	1	4,251
Other commodities	55,000	37,569	37,568	1	42,046
Total Commodities	60,000	41,367	41,365	2	46,297
Contractual Services					
Professional services	84,800	83,214	82,461	753	63,599
Repairs and maintenance	15,000	9,198	9,198	-	14,233
Rentals	45,000	45,000	44,916	84	44,916
Travel expenditure	10,000	8,030	8,013	17	9,118
Other contractual services	350,000	291,119	290,968	151	322,931
Total Contractual Services	504,800	436,561	435,556	1,005	454,797
Total Clerk of the Circuit Court	8,012,200	9,351,010	9,350,001	1,009	9,829,389
Drainage					
Commodities					
Equipment	-	23,000	17,319	5,681	700
Other commodities	30,000	46,510	24,847	21,663	8,261
Total Commodities	30,000	69,510	42,166	27,344	8,961
Contractual Services					
Professional services	125,000	66,500	52,563	13,937	144,885
Utilities	7,300	9,200	5,811	3,389	6,334
Repairs and maintenance	-	1,115	858	257	-
Other contractual services	205,200	295,723	295,096	627	284,438
Total Contractual Services	337,500	372,538	354,328	18,210	435,657
Capital Outlay					
Capital outlay	171,000	96,452	95,911	541	128,917
Total Capital Outlay	171,000	96,452	95,911	541	128,917
Total Drainage	538,500	538,500	492,405	46,095	573,535

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Regional Office of Education					
Personnel Services					
Salaries	\$ 616,990	\$ 617,277	\$ 617,161	\$ 116	\$ 615,457
Benefits	5,400	181,812	181,811	1	150,137
Total Personnel Services	622,390	799,089	798,972	117	765,594
Commodities					
Equipment	9,200	9,666	9,666	-	5,564
Other commodities	5,384	10,271	10,226	45	8,328
Total Commodities	14,584	19,937	19,892	45	13,892
Contractual Services					
Professional services	155,225	148,070	145,212	2,858	158,416
Repairs and maintenance	499	235	235	-	235
Travel expenditure	9,323	8,464	8,462	2	9,926
Training and education	4,969	5,440	5,437	3	5,404
Other contractual services	1,249	1,597	1,496	101	29
Total Contractual Services	171,265	163,806	160,842	2,964	174,010
Total Regional Office of Education	808,239	982,832	979,706	3,126	953,496
Total Expenditures	\$ 145,626,902	\$ 144,426,349	\$ 143,207,249	\$ 1,219,100	\$ 142,987,281

(Concluded)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet As of November 30, 2018

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments	\$ 72,013,992	\$ 27,253,197	\$ 10,471,077	\$ 109,738,266
Receivables				
Taxes	26,849,320	9,921,968	1,057	36,772,345
State shared revenue receivable	14,474	2,370,641	-	2,385,115
Interest	38,115	30,797	6,618	75,530
Accounts, net of allowance for doubtful accounts	697,294	-	1,572	698,866
Due from federal, state and other governmental units	6,793,201	-	551,608	7,344,809
Due from other funds	4,448,894	53,711	-	4,502,605
Due from fiduciary funds	18,570	-	-	18,570
Inventory	654,158	-	-	654,158
Restricted cash	2,305,287	-	-	2,305,287
Other assets	42,894	-	-	42,894
Total Assets	<u>\$ 113,876,199</u>	<u>\$ 39,630,314</u>	<u>\$ 11,031,932</u>	<u>\$ 164,538,445</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 6,350,941	\$ -	\$ 2,014,189	\$ 8,365,130
Accrued payroll	1,212,161	-	-	1,212,161
Retainage payable	272,110	-	231,534	503,644
Claims payable	131,554	-	-	131,554
Unearned revenue	604,849	-	-	604,849
Compensated absences	111,945	-	-	111,945
Due to federal, state and other governmental units	235,686	-	-	235,686
Due to other funds	4,113,197	4,124,972	1,713	8,239,882
Other liabilities	2,652,290	-	-	2,652,290
Total Liabilities	<u>15,684,733</u>	<u>4,124,972</u>	<u>2,247,436</u>	<u>22,057,141</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	26,613,607	4,315,569	-	30,929,176
Unavailable other taxes	-	1,874,538	491	1,875,029
Unavailable intergovernmental revenue	4,479,409	-	-	4,479,409
Unavailable accounts receivable	620,415	-	-	620,415
Total Deferred Inflows of Resources	<u>31,713,431</u>	<u>6,190,107</u>	<u>491</u>	<u>37,904,029</u>
Fund Balances (Deficits)				
Nonspendable	654,158	-	-	654,158
Restricted	58,775,520	29,315,235	5,778,413	93,869,168
Committed	10,607,267	-	3,441,608	14,048,875
Unassigned	(3,558,910)	-	(436,016)	(3,994,926)
Total Fund Balances (Deficits)	<u>66,478,035</u>	<u>29,315,235</u>	<u>8,784,005</u>	<u>104,577,275</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 113,876,199</u>	 <u>\$ 39,630,314</u>	 <u>\$ 11,031,932</u>	 <u>\$ 164,538,445</u>

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2018

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Non Major Funds
Revenues				
Taxes				
Property taxes	\$ 26,992,226	\$ 4,920,833	\$ -	\$ 31,913,059
County-wide sales tax	-	2,024,812	5,248	2,030,060
Other tax	-	19,905,705	-	19,905,705
Fees, licenses and permits	3,361,424	-	-	3,361,424
Charges for services	14,555,546	-	734,268	15,289,814
Intergovernmental revenue	22,934,808	16,814,308	581,913	40,331,029
Fines and forfeitures	258,235	-	-	258,235
Investment income (loss)	669,849	268,929	199,900	1,138,678
Miscellaneous	2,255,795	299,621	2,303,465	4,858,881
Total Revenues	<u>71,027,883</u>	<u>44,234,208</u>	<u>3,824,794</u>	<u>119,086,885</u>
Expenditures				
Current				
General government	14,267,189	-	266,642	14,533,831
Public safety	14,545,910	-	-	14,545,910
Public health	4,852,179	-	-	4,852,179
Highway, streets and bridges	25,436,748	-	208,068	25,644,816
Public services	21,355,962	-	-	21,355,962
Judicial	15,256,131	-	-	15,256,131
Conservation and recreation	5,161,476	-	-	5,161,476
Public works	-	1,048,822	-	1,048,822
Educational services	95,131	-	-	95,131
Debt Service				
Principal	-	22,730,859	-	22,730,859
Interest	-	8,020,572	-	8,020,572
Fiscal agent fees	-	3,200	-	3,200
Issuance costs	-	-	50,000	50,000
Capital outlay	10,488,576	-	16,141,449	26,630,025
Total Expenditures	<u>111,459,302</u>	<u>31,803,453</u>	<u>16,666,159</u>	<u>159,928,914</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(40,431,419)</u>	<u>12,430,755</u>	<u>(12,841,365)</u>	<u>(40,842,029)</u>
Other Financing Sources (Uses)				
Transfers in	47,146,768	14,656,779	3,050,000	64,853,547
Transfers out	(7,712,061)	(27,206,524)	(400,000)	(35,318,585)
Sale of capital assets	207,486	-	821,907	1,029,393
Long term debt issued	-	-	7,500,000	7,500,000
Total Other Financing Sources (Uses)	<u>39,642,193</u>	<u>(12,549,745)</u>	<u>10,971,907</u>	<u>38,064,355</u>
Net Change in Fund Balances	(789,226)	(118,990)	(1,869,458)	(2,777,674)
Fund Balances, Beginning of Year	<u>67,267,261</u>	<u>29,434,225</u>	<u>10,653,463</u>	<u>107,354,949</u>
Fund Balances, End of Year	<u>\$ 66,478,035</u>	<u>\$ 29,315,235</u>	<u>\$ 8,784,005</u>	<u>\$ 104,577,275</u>

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Budgeted Funds Only

Health Department Illinois Municipal Retirement (IMRF) – This fund was established to account for restricted revenues used for payment of the Health Department's contribution to the Illinois Municipal Retirement Fund.

Health Department Federal Insurance Contributions Act (FICA) – This fund was established to account for payments required by law under the Federal Insurance Contributions Act that are made to the Federal Government for the Social Security and Medicare programs.

Illinois Municipal Retirement (IMRF) – This fund was established to account for restricted revenues used for payment of the County's contribution to the Illinois Municipal Retirement Fund.

Social Security – This fund was established to account for payments required by law under the Federal Insurance Contributions Act that are made to the Federal Government for the Social Security and Medicare programs.

Tort Liability Insurance – This fund was established to account for property tax revenues and General Fund subsidies restricted for payment of worker's compensation and liability insurance related expenses.

Stormwater Management – This fund was established to account for property tax revenues, stormwater permit fee revenues, and General Fund subsidies, all of which are restricted for payment of expenses incurred for the development and implementation of stormwater drainage programs. The legislative-approved levies protect County residents from major flooding problems.

Court Document Storage – This fund was established to account for court document storage fees assessed for court document imaging and technology-related expenses incurred to maintain a high degree of accuracy, timeliness, and completeness of court electronic records, and all e-records maintained by the clerk.

Crime Laboratory – This fund was established by Illinois State Statute to account for criminal laboratory analysis fees levied by the court and charged to offenders. The fees are collected by the Clerk of the Circuit Court and remitted to the Crime Lab. This fund was also established to account for expenses incurred to process lab reports and for general operating expenses of the Sheriff's Crime Lab.

County Clerk Document Storage – This fund was established to account for special fees charged for certified copies of vital records and to account for expenses incurred for equipment, material, and necessary items for implementation and maintenance of the County Clerk's document storage system.

Arrestee's Medical Cost – This fund was established to account for fees assessed on criminal cases for which there was a guilty verdict and reimbursements made to the County Sheriff's Department for medical costs incurred for inmates housed in the County Jail.

Children's Waiting Room – This fund was established pursuant to Ordinance OJU-001-98 to account for filing fees collected on civil cases. The fees are used to provide a healthy, safe, and well-supervised environment for children of citizens who are taking care of business in the County Courthouse.

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Budgeted Funds Only

Stormwater Variance – This fund was established to account for fees assessed with a fee-in-lieu of required site runoff volume under the DuPage County County-wide Stormwater and Flood Plain Ordinance and expenses incurred to enhance existing site runoff storage facilities, construct off-site facilities, and their related components; provide maintenance of Stormwater facilities, or undertake other development that provides a watershed benefit.

Recorder Geographic Information Systems (G.I.S.) – This fund was established to account for additional fees charged on a per recorded document basis and costs incurred to maintain the technology and resources required for G.I.S. development and maintenance.

Geographic Information Systems (G.I.S.) – This fund was established to account for service fees assessed for assistance provided to County departments and agencies in the studying of existing business processes and the re-engineering of workflows to improve and enhance public services via integration of spatial technologies. This fund was also established to account for equipment and personnel expenses incurred to implement and maintain the Geographic Information System.

Sheriff's Basic Correctional Officers Academy – This fund was established, in accordance with the Illinois Police Training Act, to account for reimbursements from the University of Illinois, on behalf of the Police Training Institute and State of Illinois, for expenses incurred to professionally train correctional officers. The Academy is an affiliate of the University of Illinois Police Training Institute, a partner of the Illinois Law Enforcement Training and Standards Board.

Building, Zoning, and Planning – This fund was established to account for revenues and expenses related to the regulating and monitoring of new construction, and remodeling of existing structures in unincorporated DuPage County. Revenues are earned via building permits, building inspections, and enforcement of adopted building codes and ordinances. This fund was also established to account for revenues earned and expenses incurred for disposing of waste responsibly, increasing recycling rates, improving sustainability efforts, and overseeing enforcement of environmental laws.

Neutral Site Custody Exchange – This fund was established to account for special fees collected by the Clerk of the Circuit Court and expenses incurred for operating a facility that provides neutral and transitional exchange services that allow children to transition with less stress.

Sheriff Police Vehicle – This fund was established by Illinois State Statute to account for court-levied fines imposed on offenders of certain criminal offenses. The fines are collected by the Clerk of the Circuit Court and remitted to the Sheriff Police Vehicle Fund. This fund was also established to account for purchase and maintenance expenses of sheriff police vehicles.

Office of Homeland Security and Emergency Management (OHSEM) Community Education and Volunteer Outreach Program – This fund was established to account for fees received and expenses incurred for OHSEM's annual Advanced Severe Weather Seminar and quarterly meetings of DuPage County Emergency Management Coordinators.

DuPage Care Center Foundation Funded Projects – This fund was established to account for funds received and spent for capital asset construction or improvement projects at the DuPage Care Center.

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Budgeted Funds Only

Coroner's Fee – This fund was established to account for fees collected by, or on behalf of, the Coroner's Office to be used for purchases and maintenance of electronic and forensic identification equipment, for purchases of related supplies, and for general operating expenses of the Coroner's Office.

Circuit Court Clerk Operations and Administration – This fund was established to account for court supervision fees allocated to the Circuit Court Clerk to be used for general operating expenses of the Circuit Court Clerk Office.

Juvenile Transportation – This fund was established to account for property tax revenues and state salary reimbursements to fund costs incurred to provide 24/7 intake screening to determine if delinquent minors need to be securely detained, to provide detained minors transportation to court, and to act as an advocate for residents who are detained under the authority of our jurisdiction.

Drug Court and Mental Illness Court Alternative Program (MICAP) – This fund was established to account for state salary reimbursements and fees imposed on defendants who have been convicted, or granted supervision, in a criminal case. This fund was also established to account for expenses incurred to provide judicial monitoring and secure professional services for substance abuse and mental health needs.

Local Gasoline Tax – This fund was established to account for revenue received for the County's local gasoline tax, highway permit fees, and construction cost reimbursements. This fund was also established to account for expenses incurred for general operations of the department; road, bridge, and trail construction, repair, safety; and engineering and land acquisition needs related to capital improvements.

Motor Fuel Tax – This fund was established to account for revenue received for local distribution of the State motor fuel tax and construction cost reimbursements. This fund was also established to account for expenses incurred for road and bridge construction, repair, and safety; and engineering and land acquisition needs related to capital improvements.

Animal Care and Control– This fund was established to account for various fees assessed to promote harmonious relationships among humans and animals and to account for expenses incurred to operate and maintain the animal shelter and provide medical, cleaning, and other professional services to the animals.

Law Library – This fund was established to account for filing fees and copier usage fees received and expenses incurred to provide legal information services to all licensed attorneys, judges, and other public officers of the County, as well as to all members of the public, in accordance with Illinois State Statute.

Probation and Court Services – This fund was established to account for court-imposed fees on offenders who are on probation and expenses incurred to assist the court in achieving increased public safety and offender rehabilitation, provide complete and accurate reports to the court, and enforce court-ordered conditions.

Tax Sale Automation – This fund was established to account for a special fee assessed on purchases of property being sold due to delinquent taxes and costs incurred related solely to the automation of property tax collections and/or delinquent property tax sales.

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Budgeted Funds Only

Recorder Document Storage – This fund was established to account for assessed recording fees and a portion of the expenses incurred to operate and maintain the public land records system.

Court Automation – This fund was established to account for special court fees assessed and expenses incurred to support and maintain the computer hardware and software used by the Clerk, Court, and other justice agencies.

Wetland Mitigation Banks– This fund was established to account for application fees received for permitted wetland impacts and expenses incurred to accommodate the mitigation of designated wetland property supplanted by development under the DuPage County Countywide Stormwater and Floodplain Ordinance.

West Branch Wetland Mitigation Bank/Danada Wetland Mitigation Bank/Dunham Wetland Mitigation Bank/Oak Meadows Wetland Mitigation Bank – These funds were established to account for the costs of construction and maintenance of these new wetlands to offset development per the Stormwater Ordinance and federal 'no net loss' goals, as needed.

Township Project Reimbursement – This fund was established to account for costs related to township road projects managed by the County. Townships enter into intergovernmental agreements giving the County the authority to oversee and complete a project. The townships reimburse the County for all project costs incurred.

Century Hill Light Service Area – This fund was established to account for property tax revenues received and expenses incurred to maintain, repair, and replace existing street lights within the Century Hill Light Service Area.

State's Attorney Records Automation – This fund was established to account for administrative fees received and expenses incurred to purchase, set up, and maintain an automated record keeping and document management system. These costs include the related hardware, software, and research and development.

Circuit Court Clerk Electronic Citation – This fund was established to account for e-citation fees received for traffic citations issued and expenses incurred for equipment needs and support for the development of necessary application modifications, as well as technical and end-users.

Water Quality BMP in Lieu – This fund was established to account for assessed fees-in-lieu of providing post construction best management practices under the DuPage County Countywide Stormwater and Floodplain Ordinance. This fund was also established to account for expenses incurred for the design, construction, and maintenance of water quality or runoff volume reduction improvements.

U.S. Department of Energy – This fund was established to account for funds received directly from the Federal Government and spent on Weatherization Assistance for Low-Income Persons Program Grants, which focus on improving home energy efficiency for low-income families through the most cost-effective measures possible.

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Budgeted Funds Only

U. S. Department of Health and Human Services – This fund was established to account for funds received directly from the Federal Government or passed through the State of Illinois and spent on Donated Funds Initiative Grants, which provide funding to aid in the prevention of neglect, abuse, or exploitation of children and adults; Title IV-D Program Grants, which provide funding to aid in identifying and locating absent parents in order to obtain financial support for their children; Children's Advocacy Center Grants, which provide funding for investigation and providing services to victims of child sexual and severe physical abuse; Expedited Child Support Program Grants, which provide funding to assist in locating absentee parents, establishing paternity, and enforcing support obligations; Low Income Home Energy Assistance Program Grants, which help income-eligible families pay heating bills and restore gas service in the event of shut-off; Aging Case Coordination Unit Grants, which provide various services to senior citizens and their caregivers aimed at maintaining independence, protection of health and safety, and ensuring access to qualifying services; Access & Visitation Grants, which provide funding to support and facilitate access and visitation by non-custodial parents with their children; Weatherization Assistance for Low-Income Persons Program Grants, which focus on improving home energy efficiency for low-income families through the most cost-effective measures possible; Community Services Block Grants, which provide funding to carry out programs that have impacts on the causes and effects of poverty, specifically addressing education, employment, emergency services, health, housing, income management, linkages, nutrition, and self-sufficiency; Tobacco Enforcement Program Grants, which provide funding for compliance monitoring of tobacco retail establishments to assure that tobacco products are not sold to minors as defined by state law; and Illinois Public Health Emergency Preparedness Grants, which provide funding to support efforts to prepare, respond, and plan for potential public health emergencies.

U.S. Department of Homeland Security – This fund was established to account for funds received directly from the Federal Government or passed through the State of Illinois and spent on the Hazard Mitigation Grants, Flood Mitigation Assistance Program Grants, and Graue Mill Flood Control Grants, all of which provide funding to promote the implementation of activities designed to reduce injuries, loss of life, and damage and destruction to property from natural hazards.

U.S. Department of Justice – This fund was established to account for funds received directly from the Federal Government or passed through the State of Illinois and spent on DNA Backlog Reduction Program Grants, which provide funding to increase public forensic DNA and DNA database laboratory capacity to process more DNA samples; National Forensic Science Improvement Grants, which provide funding to improve the quality and timeliness of forensic science; Juvenile Accountability Block Grants, which provide operational funding to support the local Juvenile Justice Councils; Juvenile Justice Youth Serving Program Grants, which provide funding to support delinquency prevention, intervention efforts and juvenile justice system improvements; Victim of Crime Act-Child Advocacy Center Services Program Grants, which provide financial support of services aimed at helping crime victims through means other than punishment of the criminal; and Comprehensive Law Enforcement Response to Drugs Grants, which provide funding to aid in streamlining justice funding and grant administration in the areas of law enforcement, prosecution and court programs, prevention and education programs, and drug treatment and enforcement programs.

U.S. Department of Labor – This fund was established to account for funds received from the Federal Government passed through the State of Illinois and spent on Workforce Investment Act Program Grants and Workforce Innovation and Opportunity Act Program Grants, all of which provide quality employment and training services to assist eligible individuals in finding and qualifying for meaningful employment.

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Budgeted Funds Only

U.S. Department of Transportation – This fund was established to account for funds received from the Federal Government passed through a local agency and spent on the Job Access and Reverse Commute Program Grants, which provide assistance in meeting the transportation needs of seniors and individuals with disabilities where public transportation services are unavailable, insufficient or inappropriate.

U.S. Department of Agriculture – This fund was established to account for funds received from the Federal Government passed through a local agency and spent on the Urban and Community Forestry Program Grants, which support planning, establishment, management, and protection of trees, forests, green spaces and related natural resources in and adjacent to cities and towns.

Illinois Department of Commerce and Economic Opportunity – This fund was established to account for State of Illinois funds received and spent on Weatherization Assistance for Low-Income Persons Program Grants, which focus on improving home energy efficiency for low-income families through the most cost-effective measures possible, and Low Income Home Energy Assistance Program Grants, which help income-eligible families pay heating bills and restore gas service in the event of shut-off.

Attorney General – State of Illinois – This fund was established to account for State of Illinois funds received and spent on Violent Crimes Victims Assistance Program Grants, which provide victims access to programs that supply information, assistance, and advocacy and educate the public about victim services.

Illinois Department on Aging – This fund was established to account for State of Illinois funds received and spent on Aging Case Coordination Unit Grants, which provide various services to senior citizens and their caregivers aimed at maintaining independence, protection of health and safety, and ensuring access to qualifying services.

Illinois Department of Public Health – This fund was established to account for State of Illinois funds received from the sale of certified copies of death certificates and spent on the purchase of equipment and supplies for the DuPage County Coroner's Office, in accordance with the Coroner's Certificate Fee Program Grants.

Illinois Violence Prevention Authority – This fund was established to account for State of Illinois funds received and spent on Illinois Family Violence Coordinating Council Grants, which establish a forum to share and discuss information in order to promote a coordinated response to family violence in the community by engaging in prevention, education, and the coordination of intervention and services for victims and perpetrators of child abuse, domestic violence, and elder abuse.

Illinois State Agencies – Miscellaneous – This fund was established to account for State of Illinois funds received and spent on various miscellaneous grants including Abandoned Residential Property Municipality Relief Program Grants, which provide funding for securing, maintaining, demolishing, or rehabilitating abandoned homes, and Adult Redeploy Illinois Program Grants, which provide funding to expand evidence-based alternatives to incarceration for non-violent offenders.

Illinois Department of Human Services – This fund was established to account for State of Illinois funds received and spent on Supportive Housing Program Grants and Homeless Prevention Program Grants, all of which provide funds for the delivery of case management, supportive services, and rental, mortgage, or security deposit assistance to low-income persons who are at risk of homelessness, homeless or previously homeless.

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Budgeted Funds Only

Family Self Sufficiency – This fund was established to account for program income earned from the PY97 HUD Family Self-Sufficiency Program Grant and spent on Family Self-Sufficiency Program activities which enable eligible families to increase earned income and financial literacy, reduce or eliminate the need for welfare assistance, and make progress toward economic independence and self-sufficiency.

Care Center Foundation – This fund was established to account for local funds received from the DuPage Care Center Foundation and spent on DuPage Care Center Foundation Grants, which focus on quality-of-life programming for residents of the DuPage Care Center.

Illinois Association of Community Action Agencies – This fund was established to account for local funds received from the Illinois Association of Community Action Agencies and spent on ComEd Rate Relief Program Grants, which assist low-income homeowners pay electric bills and restore gas service in the event of shut-off, and Low Income Kit Energy Program Grants, which provide funding for dispensing kits containing energy-saving devices to LIHEAP-eligible households.

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 Animal Friends – This fund was established to account for local funds received from DuPage Animal Friends and spent on DuPage Animal Friends Program Grants, which provide funding for lifesaving supplies, medical care, capital projects and program funding that fall beyond the scope of the DuPage County Animal Services General Fund budget.

Resource Innovations – This fund was established to account for local funds received from Resource Innovations and spent on Nicor Gas Energy Saver Kits Project Grants, which provide funding to distribute Nicor Gas energy saver kits to Nicor Gas clients.

Miscellaneous Local Grants – This fund was established to account for miscellaneous local funds received and spent which do not fall into the other established Special Revenue Funds and include DuPage County Health Department Hope Focus Court Grants, which provide funding to support the development of a specialty First Offender Court Unified for Success court in the 18th Judicial Circuit Court to address the opioid epidemic within DuPage County.

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2018

	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund
Assets				
Cash and investments	\$ 4,700,372	\$ 3,547,843	\$ 1,133,529	\$ 1,262,731
Receivables				
Taxes	2,574,254	2,129,821	5,196,160	3,530,773
State shared revenue receivable	-	-	14,474	-
Interest	-	-	1,417	1,292
Accounts, net of allowance for doubtful accounts	5,987	4,519	-	-
Due from federal, state and other governmental units	-	-	-	-
Due from other funds	-	-	55,395	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 7,280,613</u>	<u>\$ 5,682,183</u>	<u>\$ 6,400,975</u>	<u>\$ 4,794,796</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 4,920	\$ -
Accrued payroll	118,848	73,601	-	-
Retainage payable	-	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	3,089	-
Total Liabilities	<u>118,848</u>	<u>73,601</u>	<u>8,009</u>	<u>-</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	2,548,428	2,112,604	5,151,000	3,500,000
Unavailable accounts receivable	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>2,548,428</u>	<u>2,112,604</u>	<u>5,151,000</u>	<u>3,500,000</u>
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	4,613,337	3,495,978	1,241,966	1,294,796
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>4,613,337</u>	<u>3,495,978</u>	<u>1,241,966</u>	<u>1,294,796</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 7,280,613</u>	<u>\$ 5,682,183</u>	<u>\$ 6,400,975</u>	<u>\$ 4,794,796</u>

Tort Liability Insurance Fund	Stormwater Management Fund	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fund
\$ 2,496,343	\$ 10,495,074	\$ 1,253,152	\$ 17,359	\$ 421,601	\$ 129,162	\$ 384,757
3,026,424	9,482,285	-	-	-	-	-
-	-	-	-	-	-	-
1,281	6,680	728	-	254	79	245
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,332	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,758,111	-	-	-	-	-
-	12,930	-	-	-	-	-
<u>\$ 5,531,380</u>	<u>\$ 21,755,080</u>	<u>\$ 1,253,880</u>	<u>\$ 17,359</u>	<u>\$ 421,855</u>	<u>\$ 129,241</u>	<u>\$ 385,002</u>
\$ 324,399	\$ 499,812	\$ 267,102	\$ 144	\$ 6,893	\$ -	\$ 32,728
8,835	113,783	-	-	-	-	-
-	73,338	-	-	-	-	-
131,554	-	-	-	-	-	-
-	-	-	-	-	-	-
-	42,377	-	-	-	-	-
56,993	35,682	-	-	-	-	-
-	54,085	-	-	-	-	-
1,763	1,789,262	-	-	-	242	-
<u>523,544</u>	<u>2,608,339</u>	<u>267,102</u>	<u>144</u>	<u>6,893</u>	<u>242</u>	<u>32,728</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>
-	-	-	-	-	-	-
2,007,836	-	986,778	17,215	414,962	128,999	352,274
-	9,746,741	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,007,836</u>	<u>9,746,741</u>	<u>986,778</u>	<u>17,215</u>	<u>414,962</u>	<u>128,999</u>	<u>352,274</u>
<u>\$ 5,531,380</u>	<u>\$ 21,755,080</u>	<u>\$ 1,253,880</u>	<u>\$ 17,359</u>	<u>\$ 421,855</u>	<u>\$ 129,241</u>	<u>\$ 385,002</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2018

	Stormwater Variance Fund	Recorder Geographic Information Systems Fund	Geographic Information Systems Fund	Sheriff's Basic Correctional Officers Academy Fund
Assets				
Cash and investments	\$ 364,510	\$ 732,492	\$ 905,451	\$ 105,324
Receivables				
Taxes	-	-	-	-
State shared revenue receivable	-	-	-	-
Interest	227	446	633	58
Accounts, net of allowance for doubtful accounts	-	885	1,770	-
Due from federal, state and other governmental units	-	-	7,513	-
Due from other funds	-	9,586	186,077	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 364,737</u>	<u>\$ 743,409</u>	<u>\$ 1,101,444</u>	<u>\$ 105,382</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ -	\$ 22,999	\$ 4,678	\$ 48,682
Accrued payroll	-	934	60,770	4,095
Retainage payable	-	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	19,491	55,639	-
Other liabilities	-	194	14,778	1,835
Total Liabilities	<u>-</u>	<u>43,618</u>	<u>135,865</u>	<u>54,612</u>
Deferred Inflows of Resources				
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>
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	-	699,791	965,579	50,770
Committed	364,737	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>364,737</u>	<u>699,791</u>	<u>965,579</u>	<u>50,770</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 364,737</u>	 <u>\$ 743,409</u>	 <u>\$ 1,101,444</u>	 <u>\$ 105,382</u>

Building, Zoning, and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund	OHSEM Community Education and Volunteer Outreach Program Fund	DuPage Care Center Foundation Funded Projects Fund	Coroner's Fee Fund	Circuit Court Clerk Operations and Administration Fund
\$ 4,163,215	\$ 524,912	\$ -	\$ 12,018	\$ 23,055	\$ 97,716	\$ 506,011
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,572	331	-	7	14	57	23
-	-	-	-	-	-	-
-	-	-	-	-	-	-
244	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
167,917	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,333,948</u>	<u>\$ 525,243</u>	<u>\$ -</u>	<u>\$ 12,025</u>	<u>\$ 23,069</u>	<u>\$ 97,773</u>	<u>\$ 506,034</u>
\$ 31,694	\$ 688	\$ -	\$ -	\$ -	\$ 7,671	\$ 3,878
56,414	6,146	-	-	-	1,986	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,614	1,881	-	-	-	-	-
239	-	-	-	-	-	-
1,725	-	20,020	-	-	-	394
<u>189,927</u>	<u>1,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>636</u>	<u>141</u>
<u>293,613</u>	<u>9,942</u>	<u>20,020</u>	<u>-</u>	<u>-</u>	<u>10,293</u>	<u>4,413</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,040,335	515,301	-	12,025	23,069	87,480	501,621
-	-	-	-	-	-	-
-	-	(20,020)	-	-	-	-
<u>4,040,335</u>	<u>515,301</u>	<u>(20,020)</u>	<u>12,025</u>	<u>23,069</u>	<u>87,480</u>	<u>501,621</u>
<u>\$ 4,333,948</u>	<u>\$ 525,243</u>	<u>\$ -</u>	<u>\$ 12,025</u>	<u>\$ 23,069</u>	<u>\$ 97,773</u>	<u>\$ 506,034</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2018

	Juvenile Transportation Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund	Motor Fuel Tax Fund
Assets				
Cash and investments	\$ 2,414,983	\$ 588,685	\$ 11,768,181	\$ 3,156,671
Receivables				
Taxes	891,028	-	-	-
State shared revenue receivable	-	-	-	-
Interest	1,507	365	7,237	794
Accounts, net of allowance for doubtful accounts	-	-	523,329	143,792
Due from federal, state and other governmental units	117,108	37,236	27,815	-
Due from other funds	-	-	3,362,106	762,866
Due from fiduciary funds	-	-	-	-
Inventory	-	-	654,158	-
Restricted cash	-	-	379,259	-
Other assets	-	-	28,988	-
Total Assets	<u>\$ 3,424,626</u>	<u>\$ 626,286</u>	<u>\$ 16,751,073</u>	<u>\$ 4,064,123</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 87,092	\$ 49	\$ 2,836,893	\$ 165,058
Accrued payroll	14,379	3,385	375,757	-
Retainage payable	-	-	31,616	89,809
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	2,866	895	34,435	-
Due to federal, state and other governmental units	-	-	102,460	-
Due to other funds	-	-	20,074	-
Other liabilities	4,664	1,172	518,325	-
Total Liabilities	<u>109,001</u>	<u>5,501</u>	<u>3,919,560</u>	<u>254,867</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	883,000	-	-	-
Unavailable accounts receivable	-	-	476,623	143,792
Unavailable intergovernmental revenue	93,614	29,789	4,309	-
Total Deferred Inflows of Resources	<u>976,614</u>	<u>29,789</u>	<u>480,932</u>	<u>143,792</u>
Fund Balances (Deficits)				
Nonspendable	-	-	654,158	-
Restricted	2,339,011	590,996	11,696,423	3,665,464
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>2,339,011</u>	<u>590,996</u>	<u>12,350,581</u>	<u>3,665,464</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 3,424,626</u>	 <u>\$ 626,286</u>	 <u>\$ 16,751,073</u>	 <u>\$ 4,064,123</u>

Animal Care and Control Fund	Law Library Fund	Probation and Court Services Fund	Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund	Environment Related Public Works Project Fund
\$ 1,865,108	\$ 559,175	\$ 5,418,028	\$ 652,367	\$ 903,759	\$ 1,287,610	\$ 184,026
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,125	350	3,353	405	591	764	114
-	-	-	-	17,012	-	-
-	-	-	-	-	-	-
-	-	-	-	64,894	-	-
-	-	-	18,570	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,866,233</u>	<u>\$ 559,525</u>	<u>\$ 5,421,381</u>	<u>\$ 671,342</u>	<u>\$ 986,256</u>	<u>\$ 1,288,374</u>	<u>\$ 184,140</u>
\$ 61,595	\$ 39,086	\$ 198,655	\$ 10,062	\$ 68,102	\$ 208,731	\$ -
43,435	6,553	-	2,255	9,355	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,616	22	210	-	-	-	-
-	-	-	-	-	-	-
15,005	1,798	-	446	3,990	-	-
<u>121,651</u>	<u>47,459</u>	<u>198,865</u>	<u>12,763</u>	<u>81,447</u>	<u>208,731</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,744,582	512,066	5,222,516	658,579	904,809	1,079,643	184,140
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,744,582</u>	<u>512,066</u>	<u>5,222,516</u>	<u>658,579</u>	<u>904,809</u>	<u>1,079,643</u>	<u>184,140</u>
<u>\$ 1,866,233</u>	<u>\$ 559,525</u>	<u>\$ 5,421,381</u>	<u>\$ 671,342</u>	<u>\$ 986,256</u>	<u>\$ 1,288,374</u>	<u>\$ 184,140</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2018

	Wetland Mitigation Banks Fund	West Branch Wetland Mitigation Bank Fund	Danada Wetland Mitigation Bank Fund	Dunham Wetland Mitigation Bank Fund
Assets				
Cash and investments	\$ 5,417,749	\$ 771,503	\$ 690,753	\$ 260,872
Receivables				
Taxes	-	-	-	-
State shared revenue receivable	-	-	-	-
Interest	3,368	491	437	162
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>\$ 5,421,117</u>	<u>\$ 771,994</u>	<u>\$ 691,190</u>	<u>\$ 261,034</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ -	\$ 27,762	\$ -	\$ -
Accrued payroll	-	-	-	-
Retainage payable	-	-	58,333	-
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>27,762</u>	<u>58,333</u>	<u>-</u>
Deferred Inflows of Resources				
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>
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	5,421,117	744,232	632,857	261,034
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>5,421,117</u>	<u>744,232</u>	<u>632,857</u>	<u>261,034</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 5,421,117</u>	<u>\$ 771,994</u>	<u>\$ 691,190</u>	<u>\$ 261,034</u>

Oak Meadows Wetland Mitigation Bank Fund	Township Project Reimbursement Fund	Wetland Mitigation Fund	Century Hill Light Service Area Fund	Child Support Maintenance Fund	Federal Drug S.A. 1417 Fund	State Fund S.A. 1418 Fund
\$ 247,055	\$ -	\$ -	\$ 57,013	\$ 40,772	\$ 486,609	\$ 67,092
-	-	-	18,575	-	-	-
-	-	-	-	-	-	-
154	-	-	36	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	394	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 247,209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,624</u>	<u>\$ 41,166</u>	<u>\$ 486,609</u>	<u>\$ 67,092</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>	<u>-</u>	<u>-</u>
-	-	-	18,575	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>18,575</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
247,209	-	-	57,049	41,166	486,609	67,092
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>247,209</u>	<u>-</u>	<u>-</u>	<u>57,049</u>	<u>41,166</u>	<u>486,609</u>	<u>67,092</u>
<u>\$ 247,209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,624</u>	<u>\$ 41,166</u>	<u>\$ 486,609</u>	<u>\$ 67,092</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2018

	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Circuit Court Clerk Electronic Citation Fund	Water Quality BMP in Lieu Fund
Assets				
Cash and investments	\$ 219,248	\$ 57,666	\$ 194,052	\$ 494,509
Receivables				
Taxes	-	-	-	-
State shared revenue receivable	-	-	-	-
Interest	-	36	116	304
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	-	-	-	976
Total Assets	<u>\$ 219,248</u>	<u>\$ 57,702</u>	<u>\$ 194,168</u>	<u>\$ 495,789</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 2,347	\$ -
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>-</u>	<u>2,347</u>	<u>-</u>
Deferred Inflows of Resources				
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>
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	219,248	57,702	191,821	-
Committed	-	-	-	495,789
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>219,248</u>	<u>57,702</u>	<u>191,821</u>	<u>495,789</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 219,248</u>	 <u>\$ 57,702</u>	 <u>\$ 194,168</u>	 <u>\$ 495,789</u>

U.S. Department of Energy Fund	U.S. Department of Health and Human Services Fund	U.S. Department of Homeland Security Fund	U.S. Department of Justice Fund	U.S. Department of Labor Fund	U.S. Department of Transportation Fund	U.S. Department of Agriculture Fund
\$ 23,756	\$ -	\$ -	\$ 127,206	\$ 13,742	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
69,409	1,079,480	2,230,804	75,549	859,333	293,504	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 93,165</u>	<u>\$ 1,079,480</u>	<u>\$ 2,230,804</u>	<u>\$ 202,755</u>	<u>\$ 873,075</u>	<u>\$ 293,504</u>	<u>\$ -</u>
\$ 86,665	\$ 429,492	\$ -	\$ 19,306	\$ 412,229	\$ 293,504	\$ -
885	72,680	-	14,754	65,363	-	-
-	-	19,014	-	-	-	-
-	-	-	-	-	-	-
-	9,656	-	-	-	-	-
-	-	-	-	2,021	-	-
-	24,415	-	5,204	8,845	-	-
-	133,409	2,228,290	-	303,518	-	-
885	22,301	-	261	24,064	-	-
<u>88,435</u>	<u>691,953</u>	<u>2,247,304</u>	<u>39,525</u>	<u>816,040</u>	<u>293,504</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>48,058</u>	<u>457,429</u>	<u>2,230,804</u>	<u>33,441</u>	<u>155,086</u>	<u>293,504</u>	<u>-</u>
<u>48,058</u>	<u>457,429</u>	<u>2,230,804</u>	<u>33,441</u>	<u>155,086</u>	<u>293,504</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	129,789	-	-	-
-	-	-	-	-	-	-
<u>(43,328)</u>	<u>(69,902)</u>	<u>(2,247,304)</u>	<u>-</u>	<u>(98,051)</u>	<u>(293,504)</u>	<u>-</u>
<u>(43,328)</u>	<u>(69,902)</u>	<u>(2,247,304)</u>	<u>129,789</u>	<u>(98,051)</u>	<u>(293,504)</u>	<u>-</u>
<u>\$ 93,165</u>	<u>\$ 1,079,480</u>	<u>\$ 2,230,804</u>	<u>\$ 202,755</u>	<u>\$ 873,075</u>	<u>\$ 293,504</u>	<u>\$ -</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2018

	Illinois Department of Commerce and Economic Opportunity Fund	Attorney General - State of Illinois Fund	Illinois Department on Aging Fund	Illinois Department of Public Health Fund
Assets				
Cash and investments	\$ 64,807	\$ 3,422	\$ -	\$ 11,174
Receivables				
Taxes	-	-	-	-
State shared revenue receivable	-	-	-	-
Interest	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	124,582	-	1,724,914	-
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 189,389</u>	<u>\$ 3,422</u>	<u>\$ 1,724,914</u>	<u>\$ 11,174</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 93,709	\$ -	\$ 20,046	\$ -
Accrued payroll	-	999	144,258	-
Retainage payable	-	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	2,225	-	11,145
Compensated absences	-	-	13,049	-
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	-	1,260,343	-
Other liabilities	-	198	52,333	-
Total Liabilities	<u>93,709</u>	<u>3,422</u>	<u>1,490,029</u>	<u>11,145</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	-	-	-	-
Unavailable accounts receivable	-	-	-	-
Unavailable intergovernmental revenue	9,428	-	1,013,367	-
Total Deferred Inflows of Resources	<u>9,428</u>	<u>-</u>	<u>1,013,367</u>	<u>-</u>
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	86,252	-	-	29
Committed	-	-	-	-
Unassigned	-	-	(778,482)	-
Total Fund Balances (Deficits)	<u>86,252</u>	<u>-</u>	<u>(778,482)</u>	<u>29</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 189,389</u>	<u>\$ 3,422</u>	<u>\$ 1,724,914</u>	<u>\$ 11,174</u>

Illinois Violence Prevention Authority Fund	Illinois State Agencies - Miscellaneous Fund	Illinois Department of Human Services Fund	Family Self Sufficiency Fund	Care Center Foundation Fund	Illinois Association of Community Action Agencies Fund	Dupage Animal Friends Fund
\$ -	\$ 20,423	\$ 59,552	\$ 36,575	\$ 4,092	\$ -	\$ 569,130
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	39	23	-	-	-
-	-	-	-	-	-	-
2,193	113,257	13,833	-	1,794	12,414	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,193</u>	<u>\$ 133,680</u>	<u>\$ 73,424</u>	<u>\$ 36,598</u>	<u>\$ 5,886</u>	<u>\$ 12,414</u>	<u>\$ 569,130</u>
\$ 1,101	\$ 8,780	\$ 10,311	\$ -	\$ -	\$ -	\$ 14,078
-	8,417	3,540	48	686	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	21,948	-	4,823	-	555,052
-	-	807	-	-	-	-
-	-	-	-	-	-	-
1,332	-	-	-	-	12,414	-
-	2,200	1,209	27	318	-	-
<u>2,433</u>	<u>19,397</u>	<u>37,815</u>	<u>75</u>	<u>5,827</u>	<u>12,414</u>	<u>569,130</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,193</u>	<u>102,442</u>	<u>-</u>	<u>-</u>	<u>1,794</u>	<u>1,688</u>	<u>-</u>
<u>2,193</u>	<u>102,442</u>	<u>-</u>	<u>-</u>	<u>1,794</u>	<u>1,688</u>	<u>-</u>
-	-	-	-	-	-	-
-	11,841	35,609	36,523	-	-	-
-	-	-	-	-	-	-
(2,433)	-	-	-	(1,735)	(1,688)	-
<u>(2,433)</u>	<u>11,841</u>	<u>35,609</u>	<u>36,523</u>	<u>(1,735)</u>	<u>(1,688)</u>	<u>-</u>
<u>\$ 2,193</u>	<u>\$ 133,680</u>	<u>\$ 73,424</u>	<u>\$ 36,598</u>	<u>\$ 5,886</u>	<u>\$ 12,414</u>	<u>\$ 569,130</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2018

	Resource Innovations Fund	Miscellaneous Local Grants Fund	Total Nonmajor Special Revenue Funds
Assets			
Cash and investments	\$ -	\$ -	\$ 72,013,992
Receivables			
Taxes	-	-	26,849,320
State shared revenue receivable	-	-	14,474
Interest	-	-	38,115
Accounts, net of allowance for doubtful accounts	-	-	697,294
Due from federal, state and other governmental units	224	2,239	6,793,201
Due from other funds	-	-	4,448,894
Due from fiduciary funds	-	-	18,570
Inventory	-	-	654,158
Restricted cash	-	-	2,305,287
Other assets	-	-	42,894
Total Assets	<u>\$ 224</u>	<u>\$ 2,239</u>	<u>\$ 113,876,199</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 6,350,941
Accrued payroll	-	-	1,212,161
Retainage payable	-	-	272,110
Claims payable	-	-	131,554
Unearned revenue	-	-	604,849
Compensated absences	-	-	111,945
Due to federal, state and other governmental units	-	-	235,686
Due to other funds	224	2,239	4,113,197
Other liabilities	-	-	2,652,290
Total Liabilities	<u>224</u>	<u>2,239</u>	<u>15,684,733</u>
Deferred Inflows of Resources			
Property taxes levied for a future period	-	-	26,613,607
Unavailable accounts receivable	-	-	620,415
Unavailable intergovernmental revenue	224	2,239	4,479,409
Total Deferred Inflows of Resources	<u>224</u>	<u>2,239</u>	<u>31,713,431</u>
Fund Balances (Deficits)			
Nonspendable	-	-	654,158
Restricted	-	-	58,775,520
Committed	-	-	10,607,267
Unassigned	(224)	(2,239)	(3,558,910)
Total Fund Balances (Deficits)	<u>(224)</u>	<u>(2,239)</u>	<u>66,478,035</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 224</u>	 <u>\$ 2,239</u>	 <u>\$ 113,876,199</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, 2018

	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund
Revenues				
Taxes				
Property taxes	\$ 2,980,595	\$ 1,986,580	\$ 5,159,111	\$ 3,514,750
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental revenue	66,047	-	397,184	-
Fines and forfeitures	-	-	-	-
Investment income	47,915	35,870	8,633	18,941
Miscellaneous	-	-	20,800	12,561
Total Revenues	<u>3,094,557</u>	<u>2,022,450</u>	<u>5,585,728</u>	<u>3,546,252</u>
Expenditures				
Current				
General government	-	-	2,756,265	1,470,388
Public safety	-	-	10,707,392	3,328,474
Public health	2,972,320	1,883,491	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	178,989	109,135
Judicial	-	-	4,124,021	2,325,830
Conservation and recreation	-	-	-	-
Educational services	-	-	57,010	38,121
Capital outlay	-	-	-	-
Total Expenditures	<u>2,972,320</u>	<u>1,883,491</u>	<u>17,823,677</u>	<u>7,271,948</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>122,237</u>	<u>138,959</u>	<u>(12,237,949)</u>	<u>(3,725,696)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	12,602,190	3,199,520
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>12,602,190</u>	<u>3,199,520</u>
Net Change in Fund Balances	122,237	138,959	364,241	(526,176)
Fund Balances (Deficits), Beginning of Year	<u>4,491,100</u>	<u>3,357,019</u>	<u>877,725</u>	<u>1,820,972</u>
Fund Balances (Deficits), End of Year	<u>\$ 4,613,337</u>	<u>\$ 3,495,978</u>	<u>\$ 1,241,966</u>	<u>\$ 1,294,796</u>

Tort Liability Insurance Fund	Stormwater Management Fund	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fund
\$ 3,018,100	\$ 9,398,134	\$ -	\$ -	\$ -	\$ -	\$ -
-	368,540	-	-	-	-	-
-	12,017	2,576,798	42,634	84,549	30,857	86,267
-	286,913	-	-	-	-	-
-	12,000	-	-	-	-	-
11,989	73,625	7,526	-	3,820	1,019	3,824
2,040	481,831	-	-	-	-	-
<u>3,032,129</u>	<u>10,633,060</u>	<u>2,584,324</u>	<u>42,634</u>	<u>88,369</u>	<u>31,876</u>	<u>90,091</u>
4,625,434	-	-	-	41,666	-	-
-	-	-	23,270	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,272,949	-	-	-	101,553
-	5,133,714	-	-	-	-	-
-	-	-	-	-	-	-
-	1,063,198	-	-	-	-	-
<u>4,625,434</u>	<u>6,196,912</u>	<u>2,272,949</u>	<u>23,270</u>	<u>41,666</u>	<u>-</u>	<u>101,553</u>
<u>(1,593,305)</u>	<u>4,436,148</u>	<u>311,375</u>	<u>19,364</u>	<u>46,703</u>	<u>31,876</u>	<u>(11,462)</u>
1,500,000	2,764,500	-	-	-	-	-
-	(7,221,704)	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,500,000</u>	<u>(4,457,204)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(93,305)	(21,056)	311,375	19,364	46,703	31,876	(11,462)
<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>\$ 2,007,836</u>	<u>\$ 9,746,741</u>	<u>\$ 986,778</u>	<u>\$ 17,215</u>	<u>\$ 414,962</u>	<u>\$ 128,999</u>	<u>\$ 352,274</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, 2018

	Stormwater Variance Fund	Recorder Geographic Information Systems Fund	Geographic Information Systems Fund	Sheriff's Basic Correctional Officers Academy Fund
Revenues				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	121,903	1,630,027	-
Intergovernmental revenue	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	3,540	6,647	9,070	1,397
Miscellaneous	-	-	-	215,550
Total Revenues	<u>3,540</u>	<u>128,550</u>	<u>1,639,097</u>	<u>216,947</u>
Expenditures				
Current				
General government	-	75,143	1,691,543	-
Public safety	-	-	-	200,556
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	-	-
Judicial	-	-	-	-
Conservation and recreation	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	19,520	-	-
Total Expenditures	<u>-</u>	<u>94,663</u>	<u>1,691,543</u>	<u>200,556</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,540</u>	<u>33,887</u>	<u>(52,446)</u>	<u>16,391</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	3,540	33,887	(52,446)	16,391
Fund Balances (Deficits), Beginning of Year	<u>361,197</u>	<u>665,904</u>	<u>1,018,025</u>	<u>34,379</u>
Fund Balances (Deficits), End of Year	<u>\$ 364,737</u>	<u>\$ 699,791</u>	<u>\$ 965,579</u>	<u>\$ 50,770</u>

Building, Zoning, and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund	OHSEM Community Education and Volunteer Outreach Program Fund	DuPage Care Center Foundation Funded Projects Fund	Coroner's Fee Fund	Circuit Court Clerk Operations and Administration Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,374,334	-	-	-	-	-	-
470,482	232,628	-	20,551	-	204,285	252,133
44,450	-	-	-	-	-	-
212,111	-	12,892	-	-	-	-
42,208	5,046	-	112	225	365	212
6,453	-	(875)	-	-	3,654	-
<u>3,150,038</u>	<u>237,674</u>	<u>12,017</u>	<u>20,663</u>	<u>225</u>	<u>208,304</u>	<u>252,345</u>
-	-	-	-	-	-	-
-	-	-	15,828	-	122,249	-
-	-	-	-	(3,632)	-	-
-	-	-	-	-	-	-
2,507,463	-	-	-	-	-	-
-	241,462	-	-	-	-	106,574
-	-	-	-	-	-	-
-	-	-	-	-	-	-
22,095	-	-	-	-	-	-
<u>2,529,558</u>	<u>241,462</u>	<u>-</u>	<u>15,828</u>	<u>(3,632)</u>	<u>122,249</u>	<u>106,574</u>
<u>620,480</u>	<u>(3,788)</u>	<u>12,017</u>	<u>4,835</u>	<u>3,857</u>	<u>86,055</u>	<u>145,771</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
620,480	(3,788)	12,017	4,835	3,857	86,055	145,771
<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>\$ 4,040,335</u>	<u>\$ 515,301</u>	<u>\$ (20,020)</u>	<u>\$ 12,025</u>	<u>\$ 23,069</u>	<u>\$ 87,480</u>	<u>\$ 501,621</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, 2018

	Juvenile Transportation Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund	Motor Fuel Tax Fund
Revenues				
Taxes				
Property taxes	\$ 916,766	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	618,550	-
Charges for services	1,507	203,901	1,098,817	-
Intergovernmental revenue	360,537	99,130	414,071	400,250
Fines and forfeitures	-	-	-	-
Investment income	19,871	5,052	115,485	66,427
Miscellaneous	-	-	108,627	120,680
Total Revenues	<u>1,298,681</u>	<u>308,083</u>	<u>2,355,550</u>	<u>587,357</u>
Expenditures				
Current				
General government	-	-	692,766	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	17,876,976	7,427,775
Public services	-	-	-	-
Judicial	906,360	188,193	-	-
Conservation and recreation	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	-	5,124,901	1,949,019
Total Expenditures	<u>906,360</u>	<u>188,193</u>	<u>23,694,643</u>	<u>9,376,794</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>392,321</u>	<u>119,890</u>	<u>(21,339,093)</u>	<u>(8,789,437)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	19,905,705	7,163,853
Transfers out	-	-	(350,000)	-
Sale of capital assets	-	-	207,486	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>19,763,191</u>	<u>7,163,853</u>
Net Change in Fund Balances	392,321	119,890	(1,575,902)	(1,625,584)
Fund Balances (Deficits), Beginning of Year	<u>1,946,690</u>	<u>471,106</u>	<u>13,926,483</u>	<u>5,291,048</u>
Fund Balances (Deficits), End of Year	<u>\$ 2,339,011</u>	<u>\$ 590,996</u>	<u>\$ 12,350,581</u>	<u>\$ 3,665,464</u>

Animal Care and Control Fund	Law Library Fund	Probation and Court Services Fund	Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund	Environment Related Public Works Project Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
2,298,071	359,214	1,023,089	28,570	545,849	2,400,803	-
-	-	-	-	-	-	-
6,696	-	-	-	-	-	-
15,411	5,907	50,321	6,288	9,458	11,050	1,781
16,178	2,544	13,268	47,010	-	-	-
<u>2,336,356</u>	<u>367,665</u>	<u>1,086,678</u>	<u>81,868</u>	<u>555,307</u>	<u>2,411,853</u>	<u>1,781</u>
2,106,616	-	-	81,467	633,531	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	462,530	729,930	-	-	1,911,636	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	165,980	-	-	271,156	-
<u>2,106,616</u>	<u>462,530</u>	<u>895,910</u>	<u>81,467</u>	<u>633,531</u>	<u>2,182,792</u>	<u>-</u>
<u>229,740</u>	<u>(94,865)</u>	<u>190,768</u>	<u>401</u>	<u>(78,224)</u>	<u>229,061</u>	<u>1,781</u>
-	-	-	643	-	-	-
-	-	-	-	-	(130,000)	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>643</u>	<u>-</u>	<u>(130,000)</u>	<u>-</u>
229,740	(94,865)	190,768	1,044	(78,224)	99,061	1,781
<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>\$ 1,744,582</u>	<u>\$ 512,066</u>	<u>\$ 5,222,516</u>	<u>\$ 658,579</u>	<u>\$ 904,809</u>	<u>\$ 1,079,643</u>	<u>\$ 184,140</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, 2018

	Wetland Mitigation Banks Fund	West Branch Wetland Mitigation Bank Fund	Danada Wetland Mitigation Bank Fund	Dunham Wetland Mitigation Bank Fund
Revenues				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	84,613	-	-	-
Intergovernmental revenue	-	14,387	-	-
Fines and forfeitures	-	-	-	-
Investment income	51,694	9,846	8,245	2,525
Miscellaneous	-	-	-	-
Total Revenues	<u>136,307</u>	<u>24,233</u>	<u>8,245</u>	<u>2,525</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	-	-
Judicial	-	-	-	-
Conservation and recreation	-	27,762	-	-
Educational services	-	-	-	-
Capital outlay	-	232,260	81,792	-
Total Expenditures	<u>-</u>	<u>260,022</u>	<u>81,792</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>136,307</u>	<u>(235,789)</u>	<u>(73,547)</u>	<u>2,525</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	(4,725)	(5,632)	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(4,725)</u>	<u>(5,632)</u>	<u>-</u>
Net Change in Fund Balances	136,307	(240,514)	(79,179)	2,525
Fund Balances (Deficits), Beginning of Year	<u>5,284,810</u>	<u>984,746</u>	<u>712,036</u>	<u>258,509</u>
Fund Balances (Deficits), End of Year	<u>\$ 5,421,117</u>	<u>\$ 744,232</u>	<u>\$ 632,857</u>	<u>\$ 261,034</u>

Oak Meadows Wetland Mitigation Bank Fund	Township Project Reimbursement Fund	Wetland Mitigation Fund	Century Hill Light Service Area Fund	Child Support Maintenance Fund	Federal Drug S.A. 1417 Fund	State Fund S.A. 1418 Fund
\$ -	\$ -	\$ -	\$ 18,190	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	282,520	85,220	41,033
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,392	-	1	446	147	-	-
-	-	-	-	-	-	-
<u>2,392</u>	<u>-</u>	<u>1</u>	<u>18,636</u>	<u>282,667</u>	<u>85,220</u>	<u>41,033</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	128,490	-	3,507	-	-	-
-	-	-	-	-	-	-
-	-	-	-	275,882	17,631	44,689
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>128,490</u>	<u>-</u>	<u>3,507</u>	<u>275,882</u>	<u>17,631</u>	<u>44,689</u>
<u>2,392</u>	<u>(128,490)</u>	<u>1</u>	<u>15,129</u>	<u>6,785</u>	<u>67,589</u>	<u>(3,656)</u>
-	-	10,357	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>10,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,392	(128,490)	10,358	15,129	6,785	67,589	(3,656)
<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>
<u>\$ 247,209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,049</u>	<u>\$ 41,166</u>	<u>\$ 486,609</u>	<u>\$ 67,092</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, 2018

	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Circuit Court Clerk Electronic Citation Fund	Water Quality BMP in Lieu Fund
Revenues				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	13,648	173,438	150,122
Intergovernmental revenue	-	-	-	-
Fines and forfeitures	14,536	-	-	-
Investment income	-	495	937	3,604
Miscellaneous	-	-	-	-
Total Revenues	<u>14,536</u>	<u>14,143</u>	<u>174,375</u>	<u>153,726</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	-	-
Judicial	2,687	3,877	37,686	-
Conservation and recreation	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>2,687</u>	<u>3,877</u>	<u>37,686</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>11,849</u>	<u>10,266</u>	<u>136,689</u>	<u>153,726</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	11,849	10,266	136,689	153,726
Fund Balances (Deficits), Beginning of Year	<u>207,399</u>	<u>47,436</u>	<u>55,132</u>	<u>342,063</u>
Fund Balances (Deficits), End of Year	<u>\$ 219,248</u>	<u>\$ 57,702</u>	<u>\$ 191,821</u>	<u>\$ 495,789</u>

U.S. Department of Energy Fund	U.S. Department of Health and Human Services Fund	U.S. Department of Homeland Security Fund	U.S. Department of Justice Fund	U.S. Department of Labor Fund	U.S. Department of Transportation Fund	U.S. Department of Agriculture Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
230,996	5,641,724	1,510,134	629,554	6,272,697	321,025	15,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	51,488	214,248	77,934	184,335	-	-
<u>230,996</u>	<u>5,693,212</u>	<u>1,724,382</u>	<u>707,488</u>	<u>6,457,032</u>	<u>321,025</u>	<u>15,000</u>
-	-	-	-	-	-	-
-	-	-	148,141	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
217,134	4,946,093	-	-	6,290,533	304,409	-
-	806,788	-	411,320	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,750	1,455,110	63,795	-	-	30,000
<u>217,134</u>	<u>5,762,631</u>	<u>1,455,110</u>	<u>623,256</u>	<u>6,290,533</u>	<u>304,409</u>	<u>30,000</u>
<u>13,862</u>	<u>(69,419)</u>	<u>269,272</u>	<u>84,232</u>	<u>166,499</u>	<u>16,616</u>	<u>(15,000)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,862	(69,419)	269,272	84,232	166,499	16,616	(15,000)
<u>(57,190)</u>	<u>(483)</u>	<u>(2,516,576)</u>	<u>45,557</u>	<u>(264,550)</u>	<u>(310,120)</u>	<u>15,000</u>
<u>\$ (43,328)</u>	<u>\$ (69,902)</u>	<u>\$ (2,247,304)</u>	<u>\$ 129,789</u>	<u>\$ (98,051)</u>	<u>\$ (293,504)</u>	<u>\$ -</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, 2018

	Illinois Department of Commerce and Economic Opportunity Fund	Attorney General - State of Illinois Fund	Illinois Department on Aging Fund	Illinois Department of Public Health Fund
Revenues				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental revenue	2,135,443	31,778	3,576,959	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	228,137	-	265,596	-
Total Revenues	<u>2,363,580</u>	<u>31,778</u>	<u>3,842,555</u>	<u>-</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	2,092,801	-	4,374,807	-
Judicial	-	31,778	-	-
Conservation and recreation	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>2,092,801</u>	<u>31,778</u>	<u>4,374,807</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>270,779</u>	<u>-</u>	<u>(532,252)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	270,779	-	(532,252)	-
Fund Balances (Deficits), Beginning of Year	<u>(184,527)</u>	<u>-</u>	<u>(246,230)</u>	<u>29</u>
Fund Balances (Deficits), End of Year	<u>\$ 86,252</u>	<u>\$ -</u>	<u>\$ (778,482)</u>	<u>\$ 29</u>

Illinois Violence Prevention Authority Fund	Illinois State Agencies - Miscellaneous Fund	Illinois Department of Human Services Fund	Family Self Sufficiency Fund	Care Center Foundation Fund	Illinois Association of Community Action Agencies Fund	Dupage Animal Friends Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	253,685	232,844	-	-	-	-
-	-	-	-	-	-	-
-	-	119	363	-	-	-
-	-	-	-	70,923	61,027	51,786
-	253,685	232,963	363	70,923	61,027	51,786
-	-	-	-	-	-	-
-	40,584	-	-	-	-	51,786
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	197,319	1,625	72,715	62,715	-
2,193	248,323	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,193	288,907	197,319	1,625	72,715	62,715	51,786
(2,193)	(35,222)	35,644	(1,262)	(1,792)	(1,688)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(2,193)	(35,222)	35,644	(1,262)	(1,792)	(1,688)	-
(240)	47,063	(35)	37,785	57	-	-
\$ (2,433)	\$ 11,841	\$ 35,609	\$ 36,523	\$ (1,735)	\$ (1,688)	\$ -

(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, 2018

	Resource Innovations Fund	Miscellaneous Local Grants Fund	Total Nonmajor Special Revenue Funds
Revenues			
Taxes			
Property taxes	\$ -	\$ -	\$ 26,992,226
Fees, licenses and permits	-	-	3,361,424
Charges for services	-	-	14,555,546
Intergovernmental revenue	-	-	22,934,808
Fines and forfeitures	-	-	258,235
Investment income	-	-	669,849
Miscellaneous	-	-	2,255,795
Total Revenues	-	-	71,027,883
Expenditures			
Current			
General government	-	-	14,267,189
Public safety	-	-	14,545,910
Public health	-	-	4,852,179
Highway, streets and bridges	-	-	25,436,748
Public services	224	-	21,355,962
Judicial	-	2,239	15,256,131
Conservation and recreation	-	-	5,161,476
Educational services	-	-	95,131
Capital outlay	-	-	10,488,576
Total Expenditures	224	2,239	111,459,302
Excess (Deficiency) of Revenues Over Expenditures	(224)	(2,239)	(40,431,419)
Other Financing Sources (Uses)			
Transfers in	-	-	47,146,768
Transfers out	-	-	(7,712,061)
Sale of capital assets	-	-	207,486
Total Other Financing Sources (Uses)	-	-	39,642,193
Net Change in Fund Balances	(224)	(2,239)	(789,226)
Fund Balances (Deficits), Beginning of Year	-	-	67,267,261
Fund Balances (Deficits), End of Year	<u>\$(224)</u>	<u>\$(2,239)</u>	<u>\$ 66,478,035</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, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 2,923,042	\$ 2,923,042	\$ 2,980,595	\$ 57,553	\$ 2,820,615
Intergovernmental revenue	60,000	60,000	66,047	6,047	73,727
Investment income	5,000	5,000	47,915	42,915	11,445
Total Revenues	<u>2,988,042</u>	<u>2,988,042</u>	<u>3,094,557</u>	<u>106,515</u>	<u>2,905,787</u>
Expenditures					
Public Health					
Personnel services	<u>3,038,042</u>	<u>3,038,042</u>	<u>2,972,320</u>	<u>65,722</u>	<u>2,691,132</u>
Total Public Health	<u>3,038,042</u>	<u>3,038,042</u>	<u>2,972,320</u>	<u>65,722</u>	<u>2,691,132</u>
Total Expenditures	<u>3,038,042</u>	<u>3,038,042</u>	<u>2,972,320</u>	<u>65,722</u>	<u>2,691,132</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>122,237</u>	<u>172,237</u>	<u>214,655</u>
Other Financing Sources (Uses)					
Anticipated grants sources	75,000	75,000	-	(75,000)	-
Anticipated grants uses	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>	<u>75,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	<u>122,237</u>	<u>\$ 172,237</u>	<u>214,655</u>
Fund Balance, Beginning of Year			<u>4,491,100</u>		<u>4,276,445</u>
Fund Balance, End of Year			<u>\$ 4,613,337</u>		<u>\$ 4,491,100</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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Taxes	\$ 1,983,904	\$ 1,983,904	\$ 1,986,580	\$ 2,676	\$ 1,988,710
Investment income	5,000	5,000	35,870	30,870	8,479
Total Revenues	1,988,904	1,988,904	2,022,450	33,546	1,997,189
Expenditures					
Public Health					
Personnel services	1,988,904	1,988,904	1,883,491	105,413	1,759,617
Total Public Health	1,988,904	1,988,904	1,883,491	105,413	1,759,617
Total Expenditures	1,988,904	1,988,904	1,883,491	105,413	1,759,617
Excess (Deficiency) of Revenues Over Expenditures	-	-	138,959	138,959	237,572
Other Financing Sources (Uses)					
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	\$ -	\$ -	138,959	\$ 138,959	237,572
Fund Balance, Beginning of Year			3,357,019		3,119,447
Fund Balance, End of Year			\$ 3,495,978		\$ 3,357,019

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 5,156,000	\$ 5,156,000	\$ 5,159,111	\$ 3,111	\$ 5,206,483
Intergovernmental revenue	356,930	356,930	397,184	40,254	436,882
Investment income	2,000	2,000	8,633	6,633	11,781
Miscellaneous	18,000	18,000	20,800	2,800	74,474
Total Revenues	5,532,930	5,532,930	5,585,728	52,798	5,729,620
Expenditures					
General Government					
Personnel Services					
Benefits	2,676,874	2,756,282	2,756,265	17	2,685,121
Total Personnel Services	2,676,874	2,756,282	2,756,265	17	2,685,121
Total General Government	2,676,874	2,756,282	2,756,265	17	2,685,121
Public Safety					
Personnel Services					
Benefits	10,398,977	10,707,457	10,707,392	65	10,483,750
Total Personnel Services	10,398,977	10,707,457	10,707,392	65	10,483,750
Total Public Safety	10,398,977	10,707,457	10,707,392	65	10,483,750
Public Services					
Personnel Services					
Benefits	173,833	178,990	178,989	1	-
Total Personnel Services	173,833	178,990	178,989	1	-
Total Public Services	173,833	178,990	178,989	1	-
Judicial					
Personnel Services					
Benefits	4,005,233	4,124,046	4,124,021	25	4,049,658
Total Personnel Services	4,005,233	4,124,046	4,124,021	25	4,049,658
Total Judicial	4,005,233	4,124,046	4,124,021	25	4,049,658
Educational Services					
Personnel Services					
Benefits	55,368	57,010	57,010	-	310,762
Total Personnel Services	55,368	57,010	57,010	-	310,762
Total Educational Services	55,368	57,010	57,010	-	310,762
Total Expenditures	17,310,285	17,823,785	17,823,677	108	17,529,291
Excess (Deficiency) of Revenues Over Expenditures	(11,777,355)	(12,290,855)	(12,237,949)	52,906	(11,799,671)

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2017 Actual
Other Financing Sources				
Transfers in	\$ 11,802,355	\$ 11,802,355	\$ 12,602,190	\$ 799,835
				\$ 11,594,105
Total Other Financing Sources	11,802,355	11,802,355	12,602,190	799,835
				11,594,105
Net Change in Fund Balance	\$ 25,000	\$ (488,500)	364,241	\$ 852,741
				(205,566)
Fund Balance, Beginning of Year			877,725	1,083,291
Fund Balance, End of Year			\$ 1,241,966	\$ 877,725

DUPAGE COUNTY, ILLINOIS

Social Security Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Taxes	\$ 3,508,500	\$ 3,508,500	\$ 3,514,750	\$ 6,250	\$ 3,507,144
Investment income	4,000	4,000	18,941	14,941	9,210
Miscellaneous	11,040	11,040	12,561	1,521	13,034
Total Revenues	3,523,540	3,523,540	3,546,252	22,712	3,529,388
Expenditures					
General Government					
Personnel Services					
Benefits	1,516,370	1,516,370	1,470,388	45,982	1,418,636
Total Personnel Services	1,516,370	1,516,370	1,470,388	45,982	1,418,636
Total General Government	1,516,370	1,516,370	1,470,388	45,982	1,418,636
Public Safety					
Personnel Services					
Benefits	3,432,561	3,432,561	3,328,474	104,087	3,327,126
Total Personnel Services	3,432,561	3,432,561	3,328,474	104,087	3,327,126
Total Public Safety	3,432,561	3,432,561	3,328,474	104,087	3,327,126
Public Services					
Personnel Services					
Benefits	112,548	112,548	109,135	3,413	159,169
Total Personnel Services	112,548	112,548	109,135	3,413	159,169
Total Public Services	112,548	112,548	109,135	3,413	159,169
Judicial					
Personnel Services					
Benefits	2,398,563	2,398,563	2,325,830	72,733	2,357,206
Total Personnel Services	2,398,563	2,398,563	2,325,830	72,733	2,357,206
Total Judicial	2,398,563	2,398,563	2,325,830	72,733	2,357,206
Educational Services					
Personnel Services					
Benefits	39,313	39,313	38,121	1,192	38,783
Total Personnel Services	39,313	39,313	38,121	1,192	38,783
Total Educational Services	39,313	39,313	38,121	1,192	38,783
Total Expenditures	7,499,355	7,499,355	7,271,948	227,407	7,300,920
Excess (Deficiency) of Revenues Over Expenditures	(3,975,815)	(3,975,815)	(3,725,696)	250,119	(3,771,532)
Other Financing Sources					
Transfers in	3,999,355	3,999,355	3,199,520	(799,835)	3,849,775
Total Other Financing Sources	3,999,355	3,999,355	3,199,520	(799,835)	3,849,775
Net Change in Fund Balance	\$ 23,540	\$ 23,540	(526,176)	\$ (549,716)	78,243
Fund Balance, Beginning of Year			1,820,972		1,742,729
Fund Balance, End of Year			\$ 1,294,796		\$ 1,820,972

DUPAGE COUNTY, ILLINOIS

Tort Liability Insurance Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 3,008,000	\$ 3,008,000	\$ 3,018,100	\$ 10,100	\$ 3,000,974
Investment income	1,500	1,500	11,989	10,489	6,100
Miscellaneous	750,000	750,000	2,040	(747,960)	9,458
Total Revenues	3,759,500	3,759,500	3,032,129	(727,371)	3,016,532
Expenditures					
General Government					
Personnel Services					
Salaries	253,000	247,929	223,561	24,368	242,443
Benefits	55,537	124,551	115,438	9,113	60,974
Total Personnel Services	308,537	372,480	338,999	33,481	303,417
Commodities					
Equipment	168,296	149,672	89,836	59,836	147,259
Other commodities	17,500	27,500	6,812	20,688	7,755
Total Commodities	185,796	177,172	96,648	80,524	155,014
Contractual Services					
Professional services	253,750	254,721	202,899	51,822	160,715
Insurance	3,583,600	4,866,415	3,972,612	893,803	4,164,432
Travel expenditure	3,000	4,000	3,068	932	1,973
Training and education	12,400	21,024	9,898	11,126	8,393
Other contractual services	100,250	1,521	1,310	211	-
Total Contractual Services	3,953,000	5,147,681	4,189,787	957,894	4,335,513
Total General Government	4,447,333	5,697,333	4,625,434	1,071,899	4,793,944
Total Expenditures	4,447,333	5,697,333	4,625,434	1,071,899	4,793,944
Excess (Deficiency) of Revenues Over Expenditures	(687,833)	(1,937,833)	(1,593,305)	344,528	(1,777,412)
Other Financing Sources					
Transfers in	300,000	300,000	1,500,000	1,200,000	1,900,000
Total Other Financing Sources	300,000	300,000	1,500,000	1,200,000	1,900,000
Net Change in Fund Balance	\$ (387,833)	\$ (1,637,833)	(93,305)	\$ 1,544,528	122,588
Fund Balance, Beginning of Year			2,101,141		1,978,553
Fund Balance, End of Year			\$ 2,007,836		\$ 2,101,141

DUPAGE COUNTY, ILLINOIS

Stormwater Management Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 9,415,000	\$ 9,415,000	\$ 9,398,134	\$ (16,866)	\$ 9,400,636
Fees, licenses and permits	350,000	350,000	368,540	18,540	313,493
Charges for services	2,600	2,600	12,017	9,417	3,115
Intergovernmental revenue	167,000	167,000	286,913	119,913	147,581
Fines and forfeitures	-	-	12,000	12,000	8,662
Investment income	20,000	20,000	73,625	53,625	33,099
Miscellaneous	110,000	110,000	481,831	371,831	151,119
Total Revenues	10,064,600	10,064,600	10,633,060	568,460	10,057,705
Expenditures					
Conservation and Recreation					
Personnel Services					
Salaries	2,573,264	2,644,636	2,629,835	14,801	2,355,526
Benefits	840,233	850,808	814,177	36,631	752,060
Total Personnel Services	3,413,497	3,495,444	3,444,012	51,432	3,107,586
Commodities					
Equipment	28,500	28,500	27,016	1,484	23,018
Other commodities	71,500	90,759	82,399	8,360	63,623
Total Commodities	100,000	119,259	109,415	9,844	86,641
Contractual Services					
Professional services	1,120,000	1,165,000	876,191	288,809	942,599
Insurance	-	2,000	1,874	126	9,531
Utilities	314,000	314,000	223,416	90,584	189,936
Repairs and maintenance	175,000	181,000	46,869	134,131	44,137
Rentals	16,000	16,000	14,836	1,164	10,009
Travel expenditure	2,250	2,250	1,813	437	3,020
Training and education	48,580	48,580	47,300	1,280	43,250
Other contractual services	1,250,671	807,965	367,988	439,977	575,688
Total Contractual Services	2,926,501	2,536,795	1,580,287	956,508	1,818,170
Total Conservation and Recreation	6,439,998	6,151,498	5,133,714	1,017,784	5,012,397
Capital Outlay					
Capital outlay	897,000	1,185,500	1,063,198	122,302	368,273
Total Capital Outlay	897,000	1,185,500	1,063,198	122,302	368,273
Total Expenditures	7,336,998	7,336,998	6,196,912	1,140,086	5,380,670
Excess (Deficiency) of Revenues Over Expenditures	<u>2,727,602</u>	<u>2,727,602</u>	<u>4,436,148</u>	<u>1,708,546</u>	<u>4,677,035</u>

DUPAGE COUNTY, ILLINOIS

Stormwater Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Other Financing Sources (Uses)					
Transfers in	\$ 2,764,500	\$ 2,764,500	\$ 2,764,500	\$ -	\$ 2,850,000
Transfers out	(7,221,704)	(7,221,704)	(7,221,704)	-	(7,221,704)
Sale of capital assets	-	-	-	-	911
Total Other Financing Sources (Uses)	<u>(4,457,204)</u>	<u>(4,457,204)</u>	<u>(4,457,204)</u>	-	<u>(4,370,793)</u>
Net Change in Fund Balance	\$ <u>(1,729,602)</u>	\$ <u>(1,729,602)</u>	(21,056)	\$ <u>1,708,546</u>	306,242
Fund Balance, Beginning of Year			<u>9,767,797</u>		<u>9,461,555</u>
Fund Balance, End of Year			<u>\$ 9,746,741</u>		<u>\$ 9,767,797</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, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2017 Actual
Revenues				
Charges for services	\$ 2,254,600	\$ 2,254,600	\$ 2,576,798	\$ 322,198
Investment income	-	-	7,526	7,526
Total Revenues	2,254,600	2,254,600	2,584,324	329,724
Expenditures				
Judicial				
Commodities				
Equipment	18,000	18,000	702	17,298
Other commodities	-	-	-	-
Total Commodities	18,000	18,000	702	17,298
Contractual Services				
Professional services	2,300,000	2,300,000	2,206,303	93,697
Repairs and maintenance	40,500	42,500	41,692	808
Other contractual services	46,000	44,000	24,252	19,748
Total Contractual Services	2,386,500	2,386,500	2,272,247	114,253
Total Judicial	2,404,500	2,404,500	2,272,949	131,551
Total Expenditures	2,404,500	2,404,500	2,272,949	131,551
Net Change in Fund Balance	\$ (149,900)	\$ (149,900)	311,375	\$ 461,275
Fund Balance, Beginning of Year			675,403	141,154
Fund Balance, End of Year			\$ 986,778	\$ 675,403

DUPAGE COUNTY, ILLINOIS

Crime Laboratory Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Charges for services	\$ 36,000	\$ 36,000	\$ 42,634	\$ 6,634	\$ 37,657
Total Revenues	36,000	36,000	42,634	6,634	37,657
Expenditures					
Public Safety					
Commodities					
Equipment	-	-	-	-	1,182
Other commodities	-	10,411	10,144	267	10,423
Total Commodities	-	10,411	10,144	267	11,605
Contractual Services					
Professional services	-	-	-	-	675
Repairs and maintenance	-	14,589	13,126	1,463	165
Training and education	-	-	-	-	650
Total Contractual Services	-	14,589	13,126	1,463	1,490
Total Public Safety	-	25,000	23,270	1,730	13,095
Total Expenditures	-	25,000	23,270	1,730	13,095
Net Change in Fund Balance	\$ 36,000	\$ 11,000	19,364	\$ 8,364	24,562
Fund Balance (Deficit), Beginning of Year			(2,149)		(26,711)
Fund Balance (Deficit), End of Year			\$ 17,215		\$ (2,149)

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Charges for services	\$ 80,000	\$ 80,000	\$ 84,549	\$ 4,549	\$ 89,201
Investment income	<u>500</u>	<u>500</u>	<u>3,820</u>	<u>3,320</u>	<u>1,842</u>
Total Revenues	<u>80,500</u>	<u>80,500</u>	<u>88,369</u>	<u>7,869</u>	<u>91,043</u>
Expenditures					
General Government					
Personnel Services					
Salaries	20,000	20,000	9,983	10,017	6,890
Benefits	<u>765</u>	<u>765</u>	<u>764</u>	<u>1</u>	<u>527</u>
Total Personnel Services	<u>20,765</u>	<u>20,765</u>	<u>10,747</u>	<u>10,018</u>	<u>7,417</u>
Commodities					
Other commodities	<u>16,000</u>	<u>16,000</u>	<u>6,368</u>	<u>9,632</u>	<u>11,403</u>
Total Commodities	<u>16,000</u>	<u>16,000</u>	<u>6,368</u>	<u>9,632</u>	<u>11,403</u>
Contractual Services					
Professional services	40,000	40,000	6,830	33,170	52,707
Repairs and maintenance	5,000	5,000	2,721	2,279	2,627
Other contractual services	<u>17,000</u>	<u>17,000</u>	<u>15,000</u>	<u>2,000</u>	<u>13,469</u>
Total Contractual Services	<u>62,000</u>	<u>62,000</u>	<u>24,551</u>	<u>37,449</u>	<u>68,803</u>
Total General Government	<u>98,765</u>	<u>98,765</u>	<u>41,666</u>	<u>57,099</u>	<u>87,623</u>
Total Expenditures	<u>98,765</u>	<u>98,765</u>	<u>41,666</u>	<u>57,099</u>	<u>87,623</u>
Net Change in Fund Balance	<u>\$ (18,265)</u>	<u>\$ (18,265)</u>	46,703	<u>\$ 64,968</u>	3,420
Fund Balance, Beginning of Year			<u>368,259</u>		<u>364,839</u>
Fund Balance, End of Year			<u>\$ 414,962</u>		<u>\$ 368,259</u>

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Charges for services	\$ 36,000	\$ 36,000	\$ 30,857	\$ (5,143)	\$ 35,262
Investment income	100	100	1,019	919	417
Total Revenues	36,100	36,100	31,876	(4,224)	35,679
Expenditures					
Public Safety					
Contractual Services					
Other contractual services	132,000	132,000	-	132,000	-
Total Contractual Services	132,000	132,000	-	132,000	-
Total Public Safety	132,000	132,000	-	132,000	-
Total Expenditures	132,000	132,000	-	132,000	-
Net Change in Fund Balance	\$ (95,900)	\$ (95,900)	31,876	\$ 127,776	35,679
Fund Balance, Beginning of Year			97,123		61,444
Fund Balance, End of Year			\$ 128,999		\$ 97,123

DUPAGE COUNTY, ILLINOIS

Children's Waiting Room Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 80,000	\$ 80,000	\$ 86,267	\$ 6,267	\$ 83,646
Investment income	1,000	1,000	3,824	2,824	1,999
Total Revenues	81,000	81,000	90,091	9,091	85,645
Expenditures					
Judicial					
Contractual Services					
Other contractual services	125,000	125,000	101,553	23,447	96,974
Total Contractual Services	125,000	125,000	101,553	23,447	96,974
Total Judicial	125,000	125,000	101,553	23,447	96,974
Total Expenditures	125,000	125,000	101,553	23,447	96,974
Net Change in Fund Balances	\$ (44,000)	\$ (44,000)	(11,462)	\$ 32,538	(11,329)
Fund Balance, Beginning of Year			363,736		375,065
Fund Balance, End of Year			\$ 352,274		\$ 363,736

DUPAGE COUNTY, ILLINOIS

Stormwater Variance Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Charges for services	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	\$ -
Investment income	500	500	3,540	3,040	2,485
Total Revenues	10,500	10,500	3,540	(6,960)	2,485
Expenditures					
Conservation and Recreation					
Contractual Services					
Professional services	67,000	67,000	-	67,000	-
Total Contractual Services	67,000	67,000	-	67,000	-
Total Conservation and Recreation	67,000	67,000	-	67,000	-
Capital Outlay					
Capital outlay	66,000	66,000	-	66,000	69,123
Total Capital Outlay	66,000	66,000	-	66,000	69,123
Total Expenditures	133,000	133,000	-	133,000	69,123
Excess (Deficiency) of Revenues Over Expenditures	(122,500)	(122,500)	3,540	126,040	(66,638)
Other Financing Uses					
Transfers out	-	-	-	-	(121,000)
Total Other Financing Uses	-	-	-	-	(121,000)
Net Change in Fund Balance	\$ (122,500)	\$ (122,500)	3,540	\$ 126,040	(187,638)
Fund Balance, Beginning of Year			361,197		548,835
Fund Balance, End of Year			\$ 364,737		\$ 361,197

DUPAGE COUNTY, ILLINOIS

Recorder Geographic Information Systems Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Charges for services	\$ 140,000	\$ 140,000	\$ 121,903	\$ (18,097)	\$ 132,587
Investment income	1,000	1,000	6,647	5,647	3,210
Total Revenues	141,000	141,000	128,550	(12,450)	135,797
Expenditures					
General Government					
Personnel Services					
Salaries	51,500	51,448	24,638	26,810	28,638
Benefits	11,281	11,333	6,140	5,193	6,541
Total Personnel Services	62,781	62,781	30,778	32,003	35,179
Commodities					
Equipment	22,000	22,000	20,018	1,982	8,978
Total Commodities	22,000	22,000	20,018	1,982	8,978
Contractual Services					
Professional services	125,000	105,480	12,722	92,758	29,589
Repairs and maintenance	9,000	9,000	-	9,000	-
Rentals	8,500	8,500	-	8,500	-
Other contractual services	51,020	51,020	11,625	39,395	15,681
Total Contractual Services	193,520	174,000	24,347	149,653	45,270
Total General Government	278,301	258,781	75,143	183,638	89,427
Capital Outlay					
Capital outlay	-	19,520	19,520	-	36,785
Total Capital Outlay	-	19,520	19,520	-	36,785
Total Expenditures	278,301	278,301	94,663	183,638	126,212
Net Change in Fund Balance	\$ (137,301)	\$ (137,301)	33,887	\$ 171,188	9,585
Fund Balance, Beginning of Year			665,904		656,319
Fund Balance, End of Year			\$ 699,791		\$ 665,904

DUPAGE COUNTY, ILLINOIS

Geographic Information Systems Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
Revenues					
Charges for services	\$ 1,800,000	\$ 1,800,000	\$ 1,630,027	\$ (169,973)	\$ 1,754,362
Investment income	6,000	6,000	9,070	3,070	4,332
Total Revenues	1,806,000	1,806,000	1,639,097	(166,903)	1,758,694
Expenditures					
General Government					
Personnel Services					
Salaries	1,020,253	1,022,533	931,268	91,265	1,022,890
Benefits	322,565	407,720	386,308	21,412	295,023
Total Personnel Services	1,342,818	1,430,253	1,317,576	112,677	1,317,913
Commodities					
Equipment	8,000	13,000	8,212	4,788	13,229
Other commodities	36,000	31,000	1,574	29,426	8,681
Total Commodities	44,000	44,000	9,786	34,214	21,910
Contractual Services					
Professional services	259,480	192,283	120,717	71,566	217,415
Insurance	4,905	4,905	-	4,905	-
Utilities	5,800	8,173	3,673	4,500	3,777
Rentals	3,000	3,000	2,178	822	2,396
Travel expenditure	12,800	9,800	238	9,562	6,206
Training and education	16,600	17,600	4,110	13,490	3,075
Other contractual services	336,958	337,840	233,265	104,575	219,994
Total Contractual Services	639,543	573,601	364,181	209,420	452,863
Total General Government	2,026,361	2,047,854	1,691,543	356,311	1,792,686
Total Expenditures	2,026,361	2,047,854	1,691,543	356,311	1,792,686
Net Change in Fund Balance	\$ (220,361)	\$ (241,854)	(52,446)	\$ 189,408	(33,992)
Fund Balance, Beginning of Year			1,018,025		1,052,017
Fund Balance, End of Year			\$ 965,579		\$ 1,018,025

DUPAGE COUNTY, ILLINOIS

Sheriff's Basic Correctional Officers Academy Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2017 Actual
Revenues				
Investment income	\$ 715	\$ 715	\$ 1,397	\$ 682
Miscellaneous	171,308	171,308	215,550	44,242
Total Revenues	172,023	172,023	216,947	44,924
Expenditures				
Public Safety				
Personnel Services				
Salaries	8,500	19,700	16,776	2,924
Benefits	2,997	9,597	7,815	1,782
Total Personnel Services	11,497	29,297	24,591	4,706
Commodities				
Equipment	5,000	-	-	-
Other commodities	10,000	1,200	703	497
Total Commodities	15,000	1,200	703	497
Contractual Services				
Professional services	6,000	16,850	11,992	4,858
Travel expenditure	-	3,500	2,194	1,306
Training and education	58,000	52,045	36,864	15,181
Other contractual services	64,000	142,205	124,212	17,993
Total Contractual Services	128,000	214,600	175,262	39,338
Total Public Safety	154,497	245,097	200,556	44,541
Total Expenditures	154,497	245,097	200,556	44,541
Net Change in Fund Balance	\$ 17,526	\$ (73,074)	16,391	\$ 89,465
Fund Balance, Beginning of Year			34,379	100,116
Fund Balance, End of Year			\$ 50,770	\$ 34,379

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Fees, licenses and permits	\$ 2,500,000	\$ 2,500,000	\$ 2,374,334	\$ (125,666)	\$ 3,212,845
Charges for services	431,100	431,100	470,482	39,382	402,912
Intergovernmental revenue	43,000	43,000	44,450	1,450	37,999
Fines and forfeitures	80,000	80,000	212,111	132,111	123,405
Investment income	2,600	2,600	42,208	39,608	12,540
Miscellaneous	10,000	10,000	6,453	(3,547)	8,905
Total Revenues	3,066,700	3,066,700	3,150,038	83,338	3,798,606
Expenditures					
Public Services					
Personnel Services					
Salaries	1,523,180	1,532,180	1,512,327	19,853	1,437,495
Benefits	615,159	606,159	580,001	26,158	602,913
Total Personnel Services	2,138,339	2,138,339	2,092,328	46,011	2,040,408
Commodities					
Equipment	13,400	13,400	5,874	7,526	5,206
Other commodities	33,500	33,500	24,938	8,562	23,792
Total Commodities	46,900	46,900	30,812	16,088	28,998
Contractual Services					
Professional services	828,860	808,860	124,580	684,280	206,246
Insurance	100,000	141,000	140,362	638	28,619
Utilities	13,920	13,920	10,110	3,810	9,307
Repairs and maintenance	11,000	12,500	9,148	3,352	9,311
Rentals	9,250	9,250	6,573	2,677	7,884
Travel expenditure	2,800	4,300	3,530	770	2,310
Training and education	6,800	8,000	6,378	1,622	4,810
Matching Funds	20,000	20,000	15,184	4,816	125,000
Other contractual services	247,700	222,500	68,458	154,042	88,439
Total Contractual Services	1,240,330	1,240,330	384,323	856,007	481,926
Total Public Services	3,425,569	3,425,569	2,507,463	918,106	2,551,332
Capital Outlay					
Capital outlay	26,000	26,000	22,095	3,905	-
Total Capital Outlay	26,000	26,000	22,095	3,905	-
Total Expenditures	3,451,569	3,451,569	2,529,558	922,011	2,551,332
Net Change in Fund Balance	\$ (384,869)	\$ (384,869)	620,480	\$ 1,005,349	1,247,274
Fund Balance, Beginning of Year			3,419,855		2,172,581
Fund Balance, End of Year			\$ 4,040,335		\$ 3,419,855

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2017 Actual
Revenues				
Charges for services	\$ 200,100	\$ 200,100	\$ 232,628	\$ 32,528
Investment income	2,150	2,150	5,046	2,896
Total Revenues	202,250	202,250	237,674	35,424
Expenditures				
Judicial				
Personnel Services				
Salaries	120,111	158,960	158,921	39
Benefits	31,245	36,146	36,124	22
Total Personnel Services	151,356	195,106	195,045	61
Commodities				
Equipment	1,450	303	303	-
Other commodities	2,850	2,862	2,862	-
Total Commodities	4,300	3,165	3,165	-
Contractual Services				
Professional services	850	-	-	-
Rentals	41,000	41,000	40,553	447
Travel expenditure	375	14	14	-
Training and education	2,500	2,235	2,235	-
Other contractual services	11,090	451	450	1
Total Contractual Services	55,815	43,700	43,252	448
Total Judicial	211,471	241,971	241,462	509
Total Expenditures	211,471	241,971	241,462	509
Net Change in Fund Balance	\$ (9,221)	\$ (39,721)	(3,788)	\$ 35,933
Fund Balance, Beginning of Year			519,089	528,548
Fund Balance, End of Year			\$ 515,301	\$ 519,089

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 12,892	\$ (7,108)	\$ 20,022
Miscellaneous	-	-	(875)	(875)	876
Total Revenues	20,000	20,000	12,017	(7,983)	20,898
Expenditures					
Total Expenditures	-	-	-	-	-
Net Change in Fund Balance	\$ 20,000	\$ 20,000	12,017	\$ (7,983)	20,898
Fund Balance (Deficit), Beginning of Year			(32,037)		(52,935)
Fund Balance (Deficit), End of Year			\$ (20,020)		\$ (32,037)

DUPAGE COUNTY, ILLINOIS

OHSEM Community Education and Volunteer Outreach Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 21,625	\$ 21,625	\$ 20,551	\$ (1,074)	\$ 18,751
Investment income	-	-	112	112	40
Total Revenues	21,625	21,625	20,663	(962)	18,791
Expenditures					
Public Safety					
Commodities					
Equipment	1,000	1,000	-	1,000	705
Other commodities	2,000	2,000	657	1,343	206
Total Commodities	3,000	3,000	657	2,343	911
Contractual Services					
Professional services	4,000	4,000	196	3,804	1,053
Other contractual services	19,000	19,000	14,975	4,025	15,072
Total Contractual Services	23,000	23,000	15,171	7,829	16,125
Total Public Safety	26,000	26,000	15,828	10,172	17,036
Total Expenditures	26,000	26,000	15,828	10,172	17,036
Net Change in Fund Balance	\$ (4,375)	\$ (4,375)	4,835	\$ 9,210	1,755
Fund Balance, Beginning of Year			7,190		5,435
Fund Balance, End of Year			\$ 12,025		\$ 7,190

DUPAGE COUNTY, ILLINOIS

DuPage Care Center Foundation Funded Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Investment income	\$ -	\$ -	\$ 225	\$ 225	\$ 209
Miscellaneous	200,000	200,000	-	(200,000)	-
Total Revenues	200,000	200,000	225	(199,775)	209
Expenditures					
Public Health					
Commodities					
Professional services	-	-	(3,632)	3,632	3,632
Total Public Health	-	-	(3,632)	3,632	3,632
Capital Outlay					
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)	203,632	3,632
Net Change in Fund Balance	\$ -	\$ -	3,857	\$ 3,857	(3,423)
Fund Balance, Beginning of Year			19,212		22,635
Fund Balance, End of Year			\$ 23,069		\$ 19,212

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, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Charges for services	\$ 169,200	\$ 169,200	\$ 204,285	\$ 35,085	\$ 192,306
Investment income	220	220	365	145	322
Miscellaneous	-	-	3,654	3,654	-
Total Revenues	169,420	169,420	208,304	38,884	192,628
Expenditures					
Public Safety					
Personnel Services					
Salaries	51,693	56,412	56,335	77	54,732
Benefits	17,232	17,513	17,397	116	17,086
Total Personnel Services	68,925	73,925	73,732	193	71,818
Commodities					
Equipment	1,700	3,710	3,694	16	741
Other commodities	21,354	19,344	14,887	4,457	12,430
Total Commodities	23,054	23,054	18,581	4,473	13,171
Contractual Services					
Professional services	18,000	7,500	2,500	5,000	115,203
Utilities	3,000	3,000	1,652	1,348	1,939
Repairs and maintenance	5,500	8,411	7,986	425	220
Rentals	1,500	1,500	720	780	720
Travel expenditure	3,500	8,500	5,697	2,803	3,154
Training and education	14,500	14,905	10,975	3,930	6,180
Other contractual services	9,960	7,144	406	6,738	472
Total Contractual Services	55,960	50,960	29,936	21,024	127,888
Total Public Safety	147,939	147,939	122,249	25,690	212,877
Total Expenditures	147,939	147,939	122,249	25,690	212,877
Net Change in Fund Balance	\$ 21,481	\$ 21,481	86,055	\$ 64,574	(20,249)
Fund Balance, Beginning of Year			1,425		21,674
Fund Balance, End of Year			\$ 87,480		\$ 1,425

DUPAGE COUNTY, ILLINOIS

Circuit Court Clerk Operations and Administration Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 125,000	\$ 125,000	\$ 252,133	\$ 127,133	\$ 274,191
Investment income	-	-	212	212	90
Total Revenues	125,000	125,000	252,345	127,345	274,281
Expenditures					
Judicial					
Commodities					
Equipment	13,000	13,000	5,311	7,689	956
Total Commodities	13,000	13,000	5,311	7,689	956
Contractual Services					
Professional services	50,000	50,000	32,170	17,830	44,564
Utilities	33,000	33,000	26,516	6,484	24,422
Repairs and maintenance	55,000	-	-	-	-
Rentals	-	55,000	42,577	12,423	51,093
Training and education	3,500	3,500	-	3,500	550
Total Contractual Services	141,500	141,500	101,263	40,237	120,629
Total Judicial	154,500	154,500	106,574	47,926	121,585
Total Expenditures	154,500	154,500	106,574	47,926	121,585
Net Change in Fund Balance	\$ (29,500)	\$ (29,500)	145,771	\$ 175,271	152,696
Fund Balance, Beginning of Year			355,850		203,154
Fund Balance, End of Year			\$ 501,621		\$ 355,850

DUPAGE COUNTY, ILLINOIS

Juvenile Transportation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 883,000	\$ 883,000	\$ 916,766	\$ 33,766	\$ 903,905
Charges for services	1,500	1,500	1,507	7	1,430
Intergovernmental revenue	200,000	200,000	360,537	160,537	147,377
Investment income	-	-	19,871	19,871	8,394
Total Revenues	1,084,500	1,084,500	1,298,681	214,181	1,061,106
Expenditures					
Judicial					
Personnel Services					
Salaries	381,869	390,971	366,775	24,196	388,138
Benefits	128,300	130,755	126,356	4,399	130,737
Total Personnel Services	510,169	521,726	493,131	28,595	518,875
Commodities					
Equipment	4,000	3,734	3,731	3	3,908
Other commodities	7,400	7,666	5,807	1,859	4,803
Total Commodities	11,400	11,400	9,538	1,862	8,711
Contractual Services					
Professional services	532,960	532,960	389,523	143,437	357,490
Utilities	8,000	8,000	7,011	989	7,101
Repairs and maintenance	4,500	4,500	3,783	717	2,481
Rentals	1,600	1,526	1,164	362	1,397
Travel expenditure	1,400	1,400	973	427	-
Training and education	1,000	1,074	1,074	-	1,159
Other contractual services	12,007	450	163	287	78
Total Contractual Services	561,467	549,910	403,691	146,219	369,706
Total Judicial	1,083,036	1,083,036	906,360	176,676	897,292
Total Expenditures	1,083,036	1,083,036	906,360	176,676	897,292
Net Change in Fund Balance	\$ 1,464	\$ 1,464	392,321	\$ 390,857	163,814
Fund Balance, Beginning of Year			1,946,690		1,782,876
Fund Balance, End of Year			\$ 2,339,011		\$ 1,946,690

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, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 200,000	\$ 200,000	\$ 203,901	\$ 3,901	\$ 232,947
Intergovernmental revenue	90,000	90,000	99,130	9,130	62,277
Investment income	-	-	5,052	5,052	2,086
Miscellaneous	-	-	-	-	50
Total Revenues	290,000	290,000	308,083	18,083	297,360
Expenditures					
Judicial					
Personnel Services					
Salaries	130,423	129,423	88,801	40,622	108,003
Benefits	48,855	49,855	31,214	18,641	36,613
Total Personnel Services	179,278	179,278	120,015	59,263	144,616
Commodities					
Other commodities	475	475	149	326	358
Total Commodities	475	475	149	326	358
Contractual Services					
Professional services	6,000	6,000	29	5,971	15,908
Rentals	-	-	-	-	2,982
Travel expenditure	-	-	-	-	17
Other contractual services	82,609	82,609	68,000	14,609	80,069
Total Contractual Services	88,609	88,609	68,029	20,580	98,976
Total Judicial	268,362	268,362	188,193	80,169	243,950
Total Expenditures	268,362	268,362	188,193	80,169	243,950
Net Change in Fund Balance	\$ 21,638	\$ 21,638	119,890	\$ 98,252	53,410
Fund Balance, Beginning of Year			471,106		417,696
Fund Balance, End of Year			\$ 590,996		\$ 471,106

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, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Fees, licenses and permits	\$ 652,000	\$ 652,000	\$ 618,550	\$ (33,450)	\$ 510,468
Charges for services	1,180,000	1,180,000	1,098,817	(81,183)	940,724
Intergovernmental revenue	1,634,041	1,634,041	414,071	(1,219,970)	808,905
Investment income	52,000	52,000	115,485	63,485	33,845
Miscellaneous	202,000	202,000	108,627	(93,373)	256,567
Total Revenues	3,720,041	3,720,041	2,355,550	(1,364,491)	2,550,509
Expenditures					
General Government					
Personnel Services					
Salaries	326,077	361,093	361,035	58	296,175
Benefits	144,562	144,887	105,891	38,996	90,825
Total Personnel Services	470,639	505,980	466,926	39,054	387,000
Commodities					
Equipment	5,100	5,100	3,583	1,517	7,481
Other commodities	205,300	305,395	209,817	95,578	132,160
Total Commodities	210,400	310,495	213,400	97,095	139,641
Contractual Services					
Utilities	-	7,000	4,245	2,755	1,260
Repairs and maintenance	1,500	1,500	335	1,165	6,811
Training and education	500	500	210	290	160
Other contractual services	17,700	17,700	7,650	10,050	6,200
Total Contractual Services	19,700	26,700	12,440	14,260	14,431
Total General Government	700,739	843,175	692,766	150,409	541,072
Highway, Streets and Bridges					
Personnel Services					
Salaries	6,994,690	7,109,254	7,020,070	89,184	6,597,699
Benefits	2,770,505	2,776,480	2,472,510	303,970	2,540,880
Total Personnel Services	9,765,195	9,885,734	9,492,580	393,154	9,138,579
Commodities					
Equipment	191,940	191,940	138,879	53,061	132,297
Other commodities	4,007,695	4,150,600	3,599,775	550,825	2,836,300
Total Commodities	4,199,635	4,342,540	3,738,654	603,886	2,968,597
Contractual Services					
Professional services	1,178,000	1,773,000	1,268,070	504,930	647,769
Insurance	341,000	341,000	16,274	324,726	156,435
Utilities	441,700	438,750	363,477	75,273	312,966
Repairs and maintenance	3,484,973	3,213,423	2,429,068	784,355	2,146,613
Rentals	41,246	41,246	19,297	21,949	19,993
Travel expenditure	18,000	18,000	11,134	6,866	8,911
Training and education	36,015	40,515	30,380	10,135	69,156
Matching funds / contributions	80,500	80,500	51,359	29,141	-
Other contractual services	1,025,675	1,281,788	456,683	825,105	383,916
Total Contractual Services	6,647,109	7,228,222	4,645,742	2,582,480	3,745,759
Total Highway, Streets and Bridges	20,611,939	21,456,496	17,876,976	3,579,520	15,852,935

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Capital Outlay					
Capital outlay	\$ 15,107,479	\$ 13,770,486	\$ 5,124,901	\$ 8,645,585	\$ 4,391,935
Total Capital Outlay	<u>15,107,479</u>	<u>13,770,486</u>	<u>5,124,901</u>	<u>8,645,585</u>	<u>4,391,935</u>
Total Expenditures	<u>36,420,157</u>	<u>36,070,157</u>	<u>23,694,643</u>	<u>12,375,514</u>	<u>20,785,942</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(32,700,116)</u>	<u>(32,350,116)</u>	<u>(21,339,093)</u>	<u>11,011,023</u>	<u>(18,235,433)</u>
Other Financing Sources (Uses)					
Transfers in	19,300,000	19,300,000	19,905,705	605,705	22,729,775
Transfers out	-	(350,000)	(350,000)	-	(255,061)
Sale of capital assets	<u>1,500,000</u>	<u>1,500,000</u>	<u>207,486</u>	<u>(1,292,514)</u>	<u>46,238</u>
Total Other Financing Sources (Uses)	<u>20,800,000</u>	<u>20,450,000</u>	<u>19,763,191</u>	<u>(686,809)</u>	<u>22,520,952</u>
Net Change in Fund Balance	<u>\$ (11,900,116)</u>	<u>\$ (11,900,116)</u>	<u>(1,575,902)</u>	<u>\$ 10,324,214</u>	<u>4,285,519</u>
Fund Balance, Beginning of Year			<u>13,926,483</u>		<u>9,640,964</u>
Fund Balance, End of Year			<u>\$ 12,350,581</u>		<u>\$ 13,926,483</u>

DUPAGE COUNTY, ILLINOIS

Motor Fuel Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ 1,036,728	\$ 1,036,728	\$ 400,250	\$ (636,478)	\$ 1,236,851
Investment income	60,000	60,000	66,427	6,427	50,724
Miscellaneous	<u>143,792</u>	<u>143,792</u>	<u>120,680</u>	<u>(23,112)</u>	<u>(104,778)</u>
Total Revenues	<u>1,240,520</u>	<u>1,240,520</u>	<u>587,357</u>	<u>(653,163)</u>	<u>1,182,797</u>
Expenditures					
Highway, Streets and Bridges					
Contractual Services					
Professional services	675,500	675,500	36,821	638,679	668,090
Repairs and maintenance	6,660,000	7,710,000	7,388,954	321,046	5,874,657
Other contractual services	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Contractual Services	<u>7,337,500</u>	<u>8,387,500</u>	<u>7,427,775</u>	<u>959,725</u>	<u>6,544,747</u>
Total Highway, Streets and Bridges	<u>7,337,500</u>	<u>8,387,500</u>	<u>7,427,775</u>	<u>959,725</u>	<u>6,544,747</u>
Capital Outlay					
Capital outlay	<u>7,080,707</u>	<u>6,030,707</u>	<u>1,949,019</u>	<u>4,081,688</u>	<u>5,721,412</u>
Total Capital Outlay	<u>7,080,707</u>	<u>6,030,707</u>	<u>1,949,019</u>	<u>4,081,688</u>	<u>5,721,412</u>
Total Expenditures	<u>14,418,207</u>	<u>14,418,207</u>	<u>9,376,794</u>	<u>5,041,413</u>	<u>12,266,159</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(13,177,687)</u>	<u>(13,177,687)</u>	<u>(8,789,437)</u>	<u>4,388,250</u>	<u>(11,083,362)</u>
Other Financing Sources					
Transfers in	<u>6,000,000</u>	<u>6,000,000</u>	<u>7,163,853</u>	<u>1,163,853</u>	<u>6,608,507</u>
Total Other Financing Sources	<u>6,000,000</u>	<u>6,000,000</u>	<u>7,163,853</u>	<u>1,163,853</u>	<u>6,608,507</u>
Net Change in Fund Balance	<u>\$ (7,177,687)</u>	<u>\$ (7,177,687)</u>	<u>(1,625,584)</u>	<u>\$ 5,552,103</u>	<u>(4,474,855)</u>
Fund Balance, Beginning of Year			<u>5,291,048</u>		<u>9,765,903</u>
Fund Balance, End of Year			<u>\$ 3,665,464</u>		<u>\$ 5,291,048</u>

DUPAGE COUNTY, ILLINOIS

Animal Care and Control Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 2,187,000	\$ 2,187,000	\$ 2,298,071	\$ 111,071	\$ 2,197,503
Fines and forfeitures	5,000	5,000	6,696	1,696	7,513
Investment income	6,000	6,000	15,411	9,411	5,279
Miscellaneous	35,000	35,000	16,178	(18,822)	15,414
Total Revenues	2,233,000	2,233,000	2,336,356	103,356	2,225,709
Expenditures					
General Government					
Personnel Services					
Salaries	1,132,458	1,157,221	1,115,658	41,563	1,023,937
Benefits	401,195	423,455	404,285	19,170	350,732
Total Personnel Services	1,533,653	1,580,676	1,519,943	60,733	1,374,669
Commodities					
Equipment	20,000	15,350	8,739	6,611	8,712
Other commodities	109,000	155,674	149,006	6,668	134,907
Total Commodities	129,000	171,024	157,745	13,279	143,619
Contractual Services					
Professional services	131,000	248,638	209,397	39,241	108,446
Insurance	7,200	70,200	64,103	6,097	51,763
Utilities	45,500	58,377	52,970	5,407	39,500
Repairs and maintenance	18,000	17,978	15,036	2,942	23,451
Rentals	6,000	6,000	4,179	1,821	6,155
Travel expenditure	11,500	12,250	9,522	2,728	8,398
Training and education	10,000	10,000	4,778	5,222	6,994
Other contractual services	81,363	89,061	68,943	20,118	58,729
Total Contractual Services	310,563	512,504	428,928	83,576	303,436
Total General Government	1,973,216	2,264,204	2,106,616	157,588	1,821,724
Capital Outlay					
Capital outlay	455,000	164,012	-	164,012	10,872
Total Capital Outlay	455,000	164,012	-	164,012	10,872
Total Expenditures	2,428,216	2,428,216	2,106,616	321,600	1,832,596
Net Change in Fund Balance	\$ (195,216)	\$ (195,216)	229,740	\$ 424,956	393,113
Fund Balance, Beginning of Year			1,514,842		1,121,729
Fund Balance, End of Year			\$ 1,744,582		\$ 1,514,842

DUPAGE COUNTY, ILLINOIS

Law Library Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 341,085	\$ 341,085	\$ 359,214	\$ 18,129	\$ 344,839
Investment income	-	-	5,907	5,907	3,680
Miscellaneous	-	-	2,544	2,544	-
Total Revenues	341,085	341,085	367,665	26,580	348,519
Expenditures					
Judicial					
Personnel Services					
Salaries	168,699	168,699	161,845	6,854	169,322
Benefits	62,576	63,948	51,914	12,034	56,768
Total Personnel Services	231,275	232,647	213,759	18,888	226,090
Commodities					
Equipment	400	400	-	400	537
Other commodities	266,000	266,000	240,242	25,758	249,968
Total Commodities	266,400	266,400	240,242	26,158	250,505
Contractual Services					
Professional services	2,490	2,490	2,490	-	2,490
Repairs and maintenance	200	200	-	200	-
Rentals	2,533	3,088	2,807	281	3,368
Training and education	1,172	1,172	578	594	1,104
Other contractual services	12,878	10,951	2,654	8,297	2,552
Total Contractual Services	19,273	17,901	8,529	9,372	9,514
Total Judicial	516,948	516,948	462,530	54,418	486,109
Capital Outlay					
Capital outlay	-	-	-	-	11,892
Total Capital Outlay	-	-	-	-	11,892
Total Expenditures	516,948	516,948	462,530	54,418	498,001
Net Change in Fund Balance	\$ (175,863)	\$ (175,863)	(94,865)	\$ 80,998	(149,482)
Fund Balance, Beginning of Year			606,931		756,413
Fund Balance, End of Year			\$ 512,066		\$ 606,931

DUPAGE COUNTY, ILLINOIS

Probation and Court Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 1,118,000	\$ 1,118,000	\$ 1,023,089	\$ (94,911)	\$ 992,415
Investment income	-	-	50,321	50,321	23,613
Miscellaneous	10,000	10,000	13,268	3,268	10,380
Total Revenues	1,128,000	1,128,000	1,086,678	(41,322)	1,026,408
Expenditures					
Judicial					
Commodities					
Equipment	19,475	29,814	26,454	3,360	29,947
Other commodities	135,284	124,945	122,828	2,117	98,172
Total Commodities	154,759	154,759	149,282	5,477	128,119
Contractual Services					
Professional services	472,172	463,096	238,853	224,243	239,350
Utilities	35,600	35,976	35,976	-	961
Repairs and maintenance	15,000	15,000	7,845	7,155	4,984
Rentals	111,400	106,500	15,098	91,402	37,055
Travel expenditure	31,500	48,600	42,000	6,600	8,689
Training and education	24,550	25,550	21,163	4,387	12,348
Matching funds	15,000	6,000	-	6,000	10,779
Other contractual services	257,789	262,289	219,713	42,576	240,531
Total Contractual Services	963,011	963,011	580,648	382,363	554,697
Total Judicial	1,117,770	1,117,770	729,930	387,840	682,816
Capital Outlay					
Capital outlay	260,000	260,000	165,980	94,020	-
Total Capital Outlay	260,000	260,000	165,980	94,020	-
Total Expenditures	1,377,770	1,377,770	895,910	481,860	682,816
Net Change in Fund Balance	\$ (249,770)	\$ (249,770)	190,768	\$ 440,538	343,592
Fund Balance, Beginning of Year			5,031,748		4,688,156
Fund Balance, End of Year			\$ 5,222,516		\$ 5,031,748

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, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 20,000	\$ 20,000	\$ 28,570	\$ 8,570	\$ 20,180
Investment income	2,000	2,000	6,288	4,288	3,099
Miscellaneous	35,378	35,378	47,010	11,632	52,960
Total Revenues	57,378	57,378	81,868	24,490	76,239
Expenditures					
General Government					
Personnel Services					
Salaries	45,000	55,500	55,163	337	30,231
Benefits	12,488	11,488	10,914	574	6,076
Total Personnel Services	57,488	66,988	66,077	911	36,307
Commodities					
Equipment	9,500	9,500	4,659	4,841	6,627
Other commodities	1,800	1,800	204	1,596	1,386
Total Commodities	11,300	11,300	4,863	6,437	8,013
Contractual Services					
Professional services	21,000	11,500	10,062	1,438	20,022
Repairs and maintenance	255	255	-	255	-
Rentals	800	800	-	800	-
Training and education	800	800	170	630	230
Other contractual services	11,100	11,100	295	10,805	295
Total Contractual Services	33,955	24,455	10,527	13,928	20,547
Total General Government	102,743	102,743	81,467	21,276	64,867
Total Expenditures	102,743	102,743	81,467	21,276	64,867
Excess (Deficiency) of Revenues Over Expenditures	(45,365)	(45,365)	401	45,766	11,372
Other Financing Sources					
Transfers in	-	-	643	643	-
Total Other Financing Sources	-	-	643	643	-
Net Change in Fund Balance	\$ (45,365)	\$ (45,365)	1,044	\$ 46,409	11,372
Fund Balance, Beginning of Year			657,535		646,163
Fund Balance, End of Year			\$ 658,579		\$ 657,535

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2017 Actual
Revenues				
Charges for services	\$ 623,500	\$ 623,500	\$ 545,849	\$ (77,651)
Investment income	3,775	3,775	9,458	5,683
Total Revenues	627,275	627,275	555,307	(71,968)
Expenditures				
General Government				
Personnel Services				
Salaries	345,406	345,406	265,685	79,721
Benefits	138,822	138,822	109,826	28,996
Total Personnel Services	484,228	484,228	375,511	108,717
Commodities				
Equipment	40,000	37,492	37,492	-
Other commodities	1,000	4,908	4,883	25
Total Commodities	41,000	42,400	42,375	25
Contractual Services				
Professional services	324,000	324,000	191,842	132,158
Repairs and maintenance	12,000	12,000	633	11,367
Rentals	5,000	5,000	-	5,000
Travel expenditure	3,000	3,000	800	2,200
Training and education	1,500	1,000	175	825
Other contractual services	42,305	41,405	22,195	19,210
Total Contractual Services	387,805	386,405	215,645	170,760
Total General Government	913,033	913,033	633,531	279,502
Total Expenditures	913,033	913,033	633,531	279,502
Net Change in Fund Balance	\$ (285,758)	\$ (285,758)	(78,224)	\$ 207,534
Fund Balance, Beginning of Year			983,033	896,088
Fund Balance, End of Year			\$ 904,809	\$ 983,033

DUPAGE COUNTY, ILLINOIS

Court Automation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 2,280,000	\$ 2,280,000	\$ 2,400,803	\$ 120,803	\$ 2,283,159
Investment income	-	-	11,050	11,050	2,405
Total Revenues	2,280,000	2,280,000	2,411,853	131,853	2,285,564
Expenditures					
Judicial					
Commodities					
Equipment	300,000	300,000	14,600	285,400	86,613
Total Commodities	300,000	300,000	14,600	285,400	86,613
Contractual Services					
Professional services	1,556,500	1,556,500	1,547,172	9,328	1,345,550
Repairs and maintenance	205,500	211,900	211,861	39	180,340
Other contractual services	220,000	213,600	138,003	75,597	100,250
Total Contractual Services	1,982,000	1,982,000	1,897,036	84,964	1,626,140
Total Judicial	2,282,000	2,282,000	1,911,636	370,364	1,712,753
Capital Outlay					
Capital outlay	350,000	350,000	271,156	78,844	-
Total Capital Outlay	350,000	350,000	271,156	78,844	-
Total Expenditures	2,632,000	2,632,000	2,182,792	449,208	1,712,753
Excess (Deficiency) of Revenues Over Expenditures	(352,000)	(352,000)	229,061	581,061	572,811
Other Financing Uses					
Transfers out	(130,000)	(130,000)	(130,000)	-	-
Total Other Financing Uses	(130,000)	(130,000)	(130,000)	-	-
Net Change in Fund Balance	\$ (482,000)	\$ (482,000)	99,061	\$ 581,061	572,811
Fund Balance, Beginning of Year			980,582		407,771
Fund Balance, End of Year			\$ 1,079,643		\$ 980,582

DUPAGE COUNTY, ILLINOIS

Wetland Mitigation Banks Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 175,000	\$ 175,000	\$ 84,613	\$ (90,387)	\$ 979,431
Investment income	30,000	30,000	51,694	21,694	26,715
Total Revenues	205,000	205,000	136,307	(68,693)	1,006,146
Expenditures					
Conservation and Recreation					
Commodities					
Other commodities	2,000	2,000	-	2,000	-
Total Commodities	2,000	2,000	-	2,000	-
Contractual Services					
Professional services	70,000	70,000	-	70,000	11,322
Repairs and maintenance	100,000	100,000	-	100,000	-
Other contractual services	200,000	200,000	-	200,000	-
Total Contractual Services	370,000	370,000	-	370,000	11,322
Total Conservation and Recreation	372,000	372,000	-	372,000	11,322
Capital Outlay					
Capital outlay	298,000	298,000	-	298,000	-
Total Capital Outlay	298,000	298,000	-	298,000	-
Total Expenditures	670,000	670,000	-	670,000	11,322
Excess (Deficiency) of Revenues Over Expenditures	(465,000)	(465,000)	136,307	601,307	994,824
Other Financing Sources					
Transfers in	-	-	-	-	4,289,986
Total Other Financing Sources	-	-	-	-	4,289,986
Net Change in Fund Balance	\$ (465,000)	\$ (465,000)	136,307	\$ 601,307	5,284,810
Fund Balance, Beginning of Year			5,284,810		-
Fund Balance, End of Year			\$ 5,421,117		\$ 5,284,810

DUPAGE COUNTY, ILLINOIS

West Branch Wetland Mitigation Bank Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Investment income	\$ 1,500	\$ 1,500	\$ 9,846	\$ 8,346	\$ 3,099
Intergovernmental revenue	100,000	100,000	14,387	(85,613)	98,238
Total Revenues	101,500	101,500	24,233	(77,267)	101,337
Expenditures					
Conservation and Recreation					
Commodities					
Other commodities	500	500	-	500	-
Total Commodities	500	500	-	500	-
Contractual Services					
Professional services	30,000	30,000	27,762	2,238	-
Total Contractual Services	30,000	30,000	27,762	2,238	-
Total Conservation and Recreation	30,500	30,500	27,762	2,738	-
Capital Outlay					
Capital outlay	300,000	295,275	232,260	63,015	277,040
Total Capital Outlay	300,000	295,275	232,260	63,015	277,040
Total Expenditures	330,500	325,775	260,022	65,753	277,040
Excess (Deficiency) of Revenues Over Expenditures	(229,000)	(224,275)	(235,789)	(11,514)	(175,703)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	1,160,449
Transfers out	-	(4,725)	(4,725)	-	-
Total Other Financing Sources (Uses)	-	(4,725)	(4,725)	-	1,160,449
Net Change in Fund Balance	\$ (229,000)	\$ (229,000)	(240,514)	\$ (11,514)	984,746
Fund Balance, Beginning of Year			984,746		-
Fund Balance, End of Year			\$ 744,232		\$ 984,746

DUPAGE COUNTY, ILLINOIS

Danada Wetland Mitigation Bank Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ 1,000	\$ 1,000	\$ 8,245	\$ 7,245	\$ 3,817
Total Revenues	1,000	1,000	8,245	7,245	3,817
Expenditures					
Conservation and Recreation					
Contractual Services					
Professional services	20,000	20,000	-	20,000	-
Total Contractual Services	20,000	20,000	-	20,000	-
Total Conservation and Recreation	20,000	20,000	-	20,000	-
Capital Outlay					
Capital outlay	600,000	594,368	81,792	512,576	663,348
Total Capital Outlay	600,000	594,368	81,792	512,576	663,348
Total Expenditures	620,000	614,368	81,792	532,576	663,348
Excess (Deficiency) of Revenues Over Expenditures	(619,000)	(613,368)	(73,547)	539,821	(659,531)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	1,371,567
Transfers out	-	(5,632)	(5,632)	-	-
Total Other Financing Sources (Uses)	-	(5,632)	(5,632)	-	1,371,567
Net Change in Fund Balance	\$ (619,000)	\$ (619,000)	(79,179)	\$ 539,821	712,036
Fund Balance, Beginning of Year			712,036		-
Fund Balance, End of Year			\$ 632,857		\$ 712,036

DUPAGE COUNTY, ILLINOIS

Dunham Wetland Mitigation Bank Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ 400	\$ 400	\$ 2,525	\$ 2,125	\$ 677
Total Revenues	400	400	2,525	2,125	677
Expenditures					
Capital Outlay					
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	(134,650)	(134,650)	2,525	137,175	677
Other Financing Sources					
Transfers in	-	-	-	-	257,832
Total Other Financing Sources	-	-	-	-	257,832
Net Change in Fund Balance	\$ (134,650)	\$ (134,650)	2,525	\$ 137,175	258,509
Fund Balance, Beginning of Year			258,509		-
Fund Balance, End of Year			\$ 261,034		\$ 258,509

DUPAGE COUNTY, ILLINOIS

Oak Meadows Wetland Mitigation Bank Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Investment income	\$ 350	\$ 350	\$ 2,392	\$ 2,042	\$ 641
Total Revenues	350	350	2,392	2,042	641
Expenditures					
Capital Outlay					
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	(202,191)	(202,191)	2,392	204,583	641
Other Financing Sources					
Transfers in	-	-	-	-	244,176
Total Other Financing Sources	-	-	-	-	244,176
Net Change in Fund Balance	\$ (202,191)	\$ (202,191)	2,392	\$ 204,583	244,817
Fund Balance, Beginning of Year			244,817		-
Fund Balance, End of Year			\$ 247,209		\$ 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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Intergovernmental revenue	\$ 1,500,000	\$ 1,500,000	\$ -	\$ (1,500,000)	\$ 461,489
Total Revenues	1,500,000	1,500,000	-	(1,500,000)	461,489
Expenditures					
Highway, Streets and Bridges					
Contractual Services					
Other contractual services	1,500,000	1,500,000	128,490	1,371,510	720,846
Total Contractual Services	1,500,000	1,500,000	128,490	1,371,510	720,846
Total Highway, Streets and Bridges	1,500,000	1,500,000	128,490	1,371,510	720,846
Total Expenditures	1,500,000	1,500,000	128,490	1,371,510	720,846
Net Change in Fund Balance	\$ -	\$ -	(128,490)	\$ (128,490)	(259,357)
Fund Balance, Beginning of Year			128,490		387,847
Fund Balance, End of Year			\$ -		\$ 128,490

DUPAGE COUNTY, ILLINOIS

Century Hill Light Service Area Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 18,000	\$ 18,000	\$ 18,190	\$ 190	\$ 18,002
Investment income	80	80	446	366	145
Total Revenues	18,080	18,080	18,636	556	18,147
Expenditures					
Highways, Streets and Bridges					
Contractual Services					
Utilities	3,500	3,505	3,505	-	3,129
Repairs and maintenance	5,000	4,995	2	4,993	1,441
Other contractual services	5,000	5,000	-	5,000	-
Total Contractual Services	13,500	13,500	3,507	9,993	4,570
Total Highways, Streets and Bridges	13,500	13,500	3,507	9,993	4,570
Capital Outlay					
Capital outlay	39,174	39,174	-	39,174	-
Total Capital Outlay	39,174	39,174	-	39,174	-
Total Expenditures	52,674	52,674	3,507	49,167	4,570
Net Change in Fund Balance	\$ (34,594)	\$ (34,594)	15,129	\$ 49,723	13,577
Fund Balance, Beginning of Year			41,920		28,343
Fund Balance, End of Year			\$ 57,049		\$ 41,920

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018		Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget		
Revenues				
Charges for services	\$ 15,000	\$ 15,000	\$ 13,648	\$ 14,699
Investment income	-	-	495	194
Total Revenues	15,000	15,000	14,143	14,893
Expenditures				
Judicial				
Commodities				
Equipment	10,000	10,000	3,877	5,399
Other commodities	2,000	2,000	-	-
Total Commodities	12,000	12,000	3,877	5,399
Contractual Services				
Other contractual services	1,000	1,000	-	-
Total Cotractual Services	1,000	1,000	-	-
Total Judicial	13,000	13,000	3,877	5,399
Total Expenditures	13,000	13,000	3,877	5,399
Net Change in Fund Balance	\$ 2,000	\$ 2,000	10,266	9,494
Fund Balance, Beginning of Year			47,436	37,942
Fund Balance, End of Year			\$ 57,702	\$ 47,436

DUPAGE COUNTY, ILLINOIS

Circuit Court Clerk Electronic Citation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 158,000	\$ 158,000	\$ 173,438	\$ 15,438	\$ 171,545
Investment income	-	-	937	937	607
Total Revenues	158,000	158,000	174,375	16,375	172,152
Expenditures					
Judicial					
Commodities					
Equipment	10,000	10,000	9,305	695	-
Total Commodities	10,000	10,000	9,305	695	-
Contractual Services					
Professional services	140,000	140,000	28,381	111,619	230,762
Total Contractual Services	140,000	140,000	28,381	111,619	230,762
Total Judicial	150,000	150,000	37,686	112,314	230,762
Total Expenditures	150,000	150,000	37,686	112,314	230,762
Net Change in Fund Balance	\$ 8,000	\$ 8,000	136,689	\$ 128,689	(58,610)
Fund Balance, Beginning of Year			55,132		113,742
Fund Balance, End of Year			\$ 191,821		\$ 55,132

DUPAGE COUNTY, ILLINOIS

Water Quality BMP in Lieu Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Charges for services	\$ 50,000	\$ 50,000	\$ 150,122	\$ 100,122	\$ 109,772
Investment income	350	350	3,604	3,254	1,766
Total Revenues	50,350	50,350	153,726	103,376	111,538
Expenditures					
Conservation and Recreation					
Contractual Services					
Professional services	45,000	45,000	-	45,000	-
Total Cotractual Services	45,000	45,000	-	45,000	-
Total Conservation and Recreation	45,000	45,000	-	45,000	-
Capital Outlay					
Capital outlay	15,000	15,000	-	15,000	94,000
Total Capital Outlay	15,000	15,000	-	15,000	94,000
Total Expenditures	60,000	60,000	-	60,000	94,000
Excess (Deficiency) of Revenues Over Expenditures	(9,650)	(9,650)	153,726	163,376	17,538
Other Financing Uses					
Transfers out	-	-	-	-	(79,000)
Total Other Financing Uses	-	-	-	-	(79,000)
Net Change in Fund Balance	\$ (9,650)	\$ (9,650)	153,726	\$ 163,376	(61,462)
Fund Balance, Beginning of Year			342,063		403,525
Fund Balance, End of Year			\$ 495,789		\$ 342,063

DUPAGE COUNTY, ILLINOIS

U.S. Department of Energy Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 349,912	\$ 230,996	\$ (118,916)	\$ 269,481
Total Revenues	-	349,912	230,996	(118,916)	269,481
Expenditures					
Public Services					
Personnel Services					
Salaries	46,262	133,309	33,073	100,236	96,487
Benefits	17,572	43,966	10,279	33,687	30,481
Total Personnel Services	63,834	177,275	43,352	133,923	126,968
Commodities					
Equipment	810	1,872	146	1,726	459
Other commodities	1,713	3,608	716	2,892	306
Total Commodities	2,523	5,480	862	4,618	765
Contractual Services					
Professional services	140,233	352,131	163,578	188,553	194,578
Insurance	306	625	253	372	199
Utilities	566	1,267	457	810	196
Repairs and maintenance	1,147	2,421	1,074	1,347	95
Rentals	516	1,206	516	690	662
Travel expenditure	660	15,712	6,164	9,548	5,663
Training and education	2,392	4,697	819	3,878	1,315
Other contractual services	360	1,635	59	1,576	119
Total Contractual Services	146,180	379,694	172,920	206,774	202,827
Total Public Services	212,537	562,449	217,134	345,315	330,560
Total Expenditures	212,537	562,449	217,134	345,315	330,560
Net Change in Fund Balance	\$ (212,537)	\$ (212,537)	13,862	\$ 226,399	(61,079)
Fund Balance (Deficit), Beginning of Year			(57,190)		3,889
Fund Balance (Deficit), End of Year			\$ (43,328)		\$ (57,190)

DUPAGE COUNTY, ILLINOIS

U.S. 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, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 6,899,007	\$ 5,641,724	\$ (1,257,283)	\$ 5,625,429
Miscellaneous	-	25,780	51,488	25,708	44,726
Total Revenues	-	6,924,787	5,693,212	(1,231,575)	5,670,155
Expenditures					
Public Services					
Personnel Services					
Salaries	1,007,685	2,843,306	1,521,164	1,322,142	1,376,335
Benefits	233,161	673,406	381,677	291,729	347,066
Total Personnel Services	1,240,846	3,516,712	1,902,841	1,613,871	1,723,401
Commodities					
Equipment	3,638	46,965	39,768	7,197	21,949
Other commodities	9,439	47,737	23,400	24,337	12,069
Total Commodities	13,077	94,702	63,168	31,534	34,018
Contractual Services					
Professional services	698,621	1,468,020	619,894	848,126	793,231
Insurance	1,180	2,007	578	1,429	626
Utilities	2,871	7,580	3,699	3,881	3,880
Repairs and maintenance	4,330	8,293	1,299	6,994	1,040
Rentals	1,512	7,675	3,380	4,295	5,203
Travel expenditure	6,765	24,067	9,920	14,147	7,832
Training and education	8,064	40,758	11,106	29,652	18,617
Other contractual services	1,446,809	4,505,150	2,330,208	2,174,942	2,235,820
Total Contractual Services	2,170,152	6,063,550	2,980,084	3,083,466	3,066,249
Total Public Services	3,424,075	9,674,964	4,946,093	4,728,871	4,823,668
Judicial					
Personnel Services					
Salaries	363,080	974,538	608,985	365,553	590,482
Benefits	100,214	263,223	160,075	103,148	171,082
Total Personnel Services	463,294	1,237,761	769,060	468,701	761,564
Commodities					
Other commodities	2,000	2,234	311	1,923	317
Total Commodities	2,000	2,234	311	1,923	317
Contractual Services					
Professional services	36,583	51,852	30,089	21,763	46,884
Training and education	1,816	3,644	1,828	1,816	1,828
Other contractual services	-	5,501	5,500	1	4,190
Total Contractual Services	38,399	60,997	37,417	23,580	52,902
Total Judicial	503,693	1,300,992	806,788	494,204	814,783

DUPAGE COUNTY, ILLINOIS

U.S. 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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Capital Outlay					
Capital outlay	\$ -	\$ 10,000	\$ 9,750	\$ 250	\$ -
Total Capital Outlay	-	10,000	9,750	250	-
Total Expenditures	3,927,768	10,985,956	5,762,631	5,223,325	5,638,451
Net Change in Fund Balance	\$ (3,927,768)	\$ (4,061,169)	(69,419)	\$ 3,991,750	31,704
Fund Balance (Deficit), Beginning of Year			(483)		(32,187)
Fund Balance (Deficit), End of Year			\$ (69,902)		\$ (483)

DUPAGE COUNTY, ILLINOIS

U.S. Department of Homeland Security Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 1,510,134	\$ 1,510,134	1,097,491
Miscellaneous	-	-	214,248	214,248	-
Total Revenues	-	-	1,724,382	1,724,382	1,097,491
Expenditures					
Capital Outlay					
Capital outlay	4,590,173	4,590,173	1,455,110	3,135,063	2,619,673
Total Capital Outlay	4,590,173	4,590,173	1,455,110	3,135,063	2,619,673
Total Expenditures	4,590,173	4,590,173	1,455,110	3,135,063	2,619,673
Net Change in Fund Balance	\$ (4,590,173)	\$ (4,590,173)	269,272	\$ 4,859,445	(1,522,182)
Fund Balance (Deficit), Beginning of Year			(2,516,576)		(994,394)
Fund Balance (Deficit), End of Year			\$ (2,247,304)		\$ (2,516,576)

DUPAGE COUNTY, ILLINOIS

U.S. Department of Justice Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 762,985	\$ 629,554	\$ (133,431)	\$ 529,994
Miscellaneous	-	81,995	77,934	(4,061)	167,313
Total Revenues	-	844,980	707,488	(137,492)	697,307
Expenditures					
Public Safety					
Personnel Services					
Salaries	14,112	162,297	42,587	119,710	28,682
Benefits	2,755	31,809	8,405	23,404	5,569
Total Personnel Services	16,867	194,106	50,992	143,114	34,251
Commodities					
Equipment	415	4,743	4,022	721	6,612
Other commodities	53,458	246,075	74,144	171,931	82,923
Total Commodities	53,873	250,818	78,166	172,652	89,535
Contractual Services					
Professional services	11,713	13,813	1,780	12,033	18,700
Travel expenditure	6,235	30,060	7,374	22,686	7,095
Training and education	3,701	17,860	9,829	8,031	7,555
Total Contractual Services	21,649	61,733	18,983	42,750	33,350
Total Public Safety	92,389	506,657	148,141	358,516	157,136
Judicial					
Personnel Services					
Salaries	319,154	531,763	376,390	155,373	388,368
Benefits	6,950	5,721	5,721	-	10,644
Total Personnel Services	326,104	537,484	382,111	155,373	399,012
Commodities					
Equipment	-	-	-	-	1,481
Other commodities	478	4,219	2,762	1,457	10,806
Total Commodities	478	4,219	2,762	1,457	12,287
Contractual Services					
Professional services	7,895	60,895	26,000	34,895	149,400
Utilities	1,006	1,196	447	749	4,211
Rentals	-	-	-	-	9,709
Travel expenditure	321	-	-	-	2,688
Training and education	-	-	-	-	1,170
Other contractual services	-	18,000	-	18,000	3,316
Total Contractual Services	9,222	80,091	26,447	53,644	170,494
Total Judicial	335,804	621,794	411,320	210,474	581,793

DUPAGE COUNTY, ILLINOIS

U.S. Department of Justice Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Capital Outlay					
Capital outlay	\$ 20,350	\$ 165,072	\$ 63,795	\$ 101,277	\$ 56,350
Total Capital Outlay	20,350	165,072	63,795	101,277	56,350
Total Expenditures	448,543	1,293,523	623,256	670,267	795,279
Net Change in Fund Balance	\$ (448,543)	\$ (448,543)	84,232	\$ 532,775	(97,972)
Fund Balance, Beginning of Year			45,557		143,529
Fund Balance, End of Year			\$ 129,789		\$ 45,557

DUPAGE COUNTY, ILLINOIS

U.S. Department of Labor Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 6,306,227	\$ 6,272,697	\$ (33,530)	\$ 6,528,642
Miscellaneous	-	237,716	184,335	(53,381)	134,426
Total Revenues	-	6,543,943	6,457,032	(86,911)	6,663,068
Expenditures					
Public Services					
Personnel Services					
Salaries	1,649,416	2,904,085	1,634,251	1,269,834	1,823,950
Benefits	756,750	1,227,971	641,059	586,912	896,226
Total Personnel Services	2,406,166	4,132,056	2,275,310	1,856,746	2,720,176
Commodities					
Equipment	5,957	82,324	27,571	54,753	62,956
Other commodities	9,476	20,276	7,580	12,696	8,408
Total Commodities	15,433	102,600	35,151	67,449	71,364
Contractual Services					
Professional services	24,375	245,043	67,653	177,390	42,033
Insurance	1,995	3,040	-	3,040	2,010
Utilities	25,588	78,516	37,791	40,725	37,982
Repairs and maintenance	1,000	5,400	784	4,616	1,965
Rentals	297,817	830,704	392,345	438,359	393,453
Travel expenditure	12,881	38,381	9,468	28,913	9,789
Training and education	4,215	27,715	9,218	18,497	6,223
Other contractual services	2,881,635	6,751,593	3,462,813	3,288,780	3,334,866
Total Contractual Services	3,249,506	7,980,392	3,980,072	4,000,320	3,828,321
Total Public Services	5,671,105	12,215,048	6,290,533	5,924,515	6,619,861
Total Expenditures	5,671,105	12,215,048	6,290,533	5,924,515	6,619,861
Net Change in Fund Balance	\$ (5,671,105)	\$ (5,671,105)	166,499	\$ 5,837,604	43,207
Fund Balance (Deficit), Beginning of Year			(264,550)		(307,757)
Fund Balance (Deficit), End of Year			\$ (98,051)		\$ (264,550)

DUPAGE COUNTY, ILLINOIS

U.S. Department of Transportation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 321,025	\$ 321,025	\$ 41,215
Total Revenues	-	-	321,025	321,025	41,215
Expenditures					
Public Services					
Contractual Services					
Other contractual services	92,355	603,217	304,409	298,808	310,119
Total Contractual Services	92,355	603,217	304,409	298,808	310,119
Total Public Services	92,355	603,217	304,409	298,808	310,119
Total Expenditures	92,355	603,217	304,409	298,808	310,119
Net Change in Fund Balance	\$ (92,355)	\$ (603,217)	16,616	\$ 619,833	(268,904)
Fund Balance (Deficit), Beginning of Year			(310,120)		(41,216)
Fund Balance (Deficit), End of Year			\$ (293,504)		\$ (310,120)

DUPAGE COUNTY, ILLINOIS

U.S. Department of Agriculture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -
Miscellaneous	-	-	-	-	15,000
Total Revenues	-	-	15,000	15,000	15,000
Expenditures					
Capital Outlay					
Capital outlay	30,000	30,000	30,000	-	-
Total Capital Outlay	30,000	30,000	30,000	-	-
Total Expenditures	30,000	30,000	30,000	-	-
Net Change in Fund Balance	\$ (30,000)	\$ (30,000)	(15,000)	\$ 15,000	15,000
Fund Balance, Beginning of Year			15,000		-
Fund Balance, End of Year			\$ -		\$ 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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 3,188,705	\$ 2,135,443	\$ (1,053,262)	\$ 2,085,892
Miscellaneous	-	-	228,137	228,137	5,890
Total Revenues	-	3,188,705	2,363,580	(825,125)	2,091,782
Expenditures					
Public Services					
Personnel Services					
Salaries	281,413	564,086	97,786	466,300	132,201
Benefits	99,615	194,626	31,761	162,865	42,091
Total Benefits	381,028	758,712	129,547	629,165	174,292
Commodities					
Equipment	2,031	8,061	100	7,961	1,833
Other commodities	5,495	12,398	3,069	9,329	211
Total Commodities	7,526	20,459	3,169	17,290	2,044
Contractual Services					
Professional services	235,911	471,374	187,623	283,751	253,521
Insurance	514	868	149	719	164
Utilities	1,829	3,403	835	2,568	414
Repairs and maintenance	1,928	3,344	207	3,137	-
Rentals	2,725	7,668	2,496	5,172	530
Travel expenditure	2,663	5,458	1,552	3,906	93
Training and education	1,574	3,263	1,150	2,113	872
Other contractual services	1,897,707	4,447,561	1,766,073	2,681,488	1,720,235
Total Contractual Services	2,144,851	4,942,939	1,960,085	2,982,854	1,975,829
Total Public Services	2,533,405	5,722,110	2,092,801	3,629,309	2,152,165
Total Expenditures	2,533,405	5,722,110	2,092,801	3,629,309	2,152,165
Net Change in Fund Balance	\$ (2,533,405)	\$ (2,533,405)	270,779	\$ 2,804,184	(60,383)
Fund Balance (Deficit), Beginning of Year			(184,527)		(124,144)
Fund Balance (Deficit), End of Year			\$ 86,252		\$ (184,527)

DUPAGE COUNTY, ILLINOIS

Attorney General - State of Illinois Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
Revenues					
Intergovernmental revenue	\$ -	\$ 31,500	\$ 31,778	\$ 278	\$ 31,595
Total Revenues	-	31,500	31,778	278	31,595
Expenditures					
Judicial					
Personnel Services					
Salaries	19,346	45,316	29,240	16,076	31,595
Benefits	-	5,530	2,538	2,992	-
Total Personnel Services	19,346	50,846	31,778	19,068	31,595
Total Judicial	19,346	50,846	31,778	19,068	31,595
Total Expenditures	19,346	50,846	31,778	19,068	31,595
Net Change in Fund Balance	\$ (19,346)	\$ (19,346)	-	\$ 19,346	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ -		\$ -

DUPAGE COUNTY, ILLINOIS

Illinois Department on Aging Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 4,535,016	\$ 3,576,959	\$ (958,057)	\$ 3,725,032
Miscellaneous	-	450,000	265,596	(184,404)	275,878
Total Revenues	-	4,985,016	3,842,555	(1,142,461)	4,000,910
Expenditures					
Public Services					
Personnel Services					
Salaries	2,900,636	6,029,071	2,810,544	3,218,527	2,772,174
Benefits	1,394,656	2,975,554	1,267,311	1,708,243	1,290,609
Total Benefits	4,295,292	9,004,625	4,077,855	4,926,770	4,062,783
Commodities					
Equipment	35,544	58,732	46,251	12,481	2,892
Other commodities	9,000	20,491	7,921	12,570	6,947
Total Commodities	44,544	79,223	54,172	25,051	9,839
Contractual Services					
Professional services	40,000	79,314	36,668	42,646	21,367
Insurance	252	598	299	299	252
Utilities	47,340	93,780	50,700	43,080	44,650
Repairs and maintenance	500	1,000	192	808	77
Travel expenditure	60,000	120,000	66,628	53,372	64,989
Training and education	6,500	11,038	2,689	8,349	4,444
Other contractual services	91,777	181,643	85,604	96,039	59,763
Total Contractual Services	246,369	487,373	242,780	244,593	195,542
Total Public Services	4,586,205	9,571,221	4,374,807	5,196,414	4,268,164
Total Expenditures	4,586,205	9,571,221	4,374,807	5,196,414	4,268,164
Net Change in Fund Balance	\$ (4,586,205)	\$ (4,586,205)	(532,252)	\$ 4,053,953	(267,254)
Fund Balance (Deficit), Beginning of Year			(246,230)		21,024
Fund Balance (Deficit), End of Year			\$ (778,482)		\$ (246,230)

DUPAGE COUNTY, ILLINOIS

Illinois Department of Public Health Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 4,477	\$ -	\$ (4,477)	\$ 2,523
Total Revenues	-	4,477	-	(4,477)	2,523
Expenditures					
Capital Outlay					
Capital outlay	6,668	11,145	-	11,145	2,523
Total Capital Outlay	6,668	11,145	-	11,145	2,523
Total Expenditures	6,668	11,145	-	11,145	2,523
Net Change in Fund Balance	\$ (6,668)	\$ (6,668)	-	\$ 6,668	-
Fund Balance, Beginning of Year			29		29
Fund Balance, End of Year			\$ 29		\$ 29

DUPAGE COUNTY, ILLINOIS

Illinois Violence Prevention Authority Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 32,550	\$ -	\$ (32,550)	\$ -
Total Revenues	-	32,550	-	(32,550)	-
Expenditures					
Judicial					
Commodities					
Other commodities	-	296	16	280	-
Total Commodities	-	296	16	280	-
Contractual Services					
Professional services	-	31,395	1,863	29,532	-
Travel expenditure	-	859	314	545	-
Total Contractual Services	-	32,254	2,177	30,077	-
Total Judicial	-	32,550	2,193	30,357	-
Total Expenditures	-	32,550	2,193	30,357	-
Net Change in Fund Balance	\$ -	\$ -	(2,193)	\$ (2,193)	-
Fund Balance (Deficit), Beginning of Year			(240)		(240)
Fund Balance (Deficit), End of Year			\$ (2,433)		\$ (240)

DUPAGE COUNTY, ILLINOIS

Illinois State Agencies - Miscellaneous Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 336,890	\$ 253,685	\$ (83,205)	\$ 226,103
Miscellaneous	-	-	-	-	125,000
Total Revenues	-	336,890	253,685	(83,205)	351,103
Expenditures					
General Government					
Contractual Services					
Other contractual services	374,251	374,251	40,584	333,667	749
Total Contractual Services	374,251	374,251	40,584	333,667	749
Total General Government	374,251	374,251	40,584	333,667	749
Judicial					
Personnel Services					
Salaries	127,017	351,478	182,955	168,523	205,995
Benefits	39,601	91,473	52,250	39,223	64,404
Total Personnel Services	166,618	442,951	235,205	207,746	270,399
Commodities					
Equipment	-	9,460	-	9,460	-
Other commodities	2,979	5,529	2,040	3,489	5,269
Total Commodities	2,979	14,989	2,040	12,949	5,269
Contractual Services					
Professional services	2,352	31,117	2,214	28,903	3,061
Utilities	3,439	6,619	3,161	3,458	1,946
Repairs and maintenance	-	100	-	100	-
Travel expenditure	2,338	12,321	2,141	10,180	6,304
Training and education	-	2,955	-	2,955	1,960
Other contractual services	3,145	6,709	3,562	3,147	4,011
Total Contractual Services	11,274	59,821	11,078	48,743	17,282
Total Judicial	180,871	517,761	248,323	269,438	292,950
Total Expenditures	555,122	892,012	288,907	603,105	293,699
Net Change in Fund Balance	\$ (555,122)	\$ (555,122)	(35,222)	\$ 519,900	57,404
Fund Balance (Deficit), Beginning of Year			47,063		(10,341)
Fund Balance, End of Year			\$ 11,841		\$ 47,063

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, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 208,677	\$ 232,844	\$ 24,167	\$ 180,558
Investment income	-	-	119	119	154
Total Revenues	-	208,677	232,963	24,286	180,712
Expenditures					
Public Services					
Personnel Services					
Salaries	65,004	143,229	87,817	55,412	48,563
Benefits	16,036	45,781	30,054	15,727	14,039
Total Personnel Services	81,040	189,010	117,871	71,139	62,602
Contractual Services					
Other contractual services	90,951	191,658	79,448	112,210	118,146
Total Contractual Services	90,951	191,658	79,448	112,210	118,146
Total Public Services	171,991	380,668	197,319	183,349	180,748
Total Expenditures	171,991	380,668	197,319	183,349	180,748
Net Change in Fund Balance	\$ (171,991)	\$ (171,991)	35,644	\$ 207,635	(36)
Fund Balance (Deficit), Beginning of Year			(35)		1
Fund Balance (Deficit), End of Year			\$ 35,609		\$ (35)

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Investment income	\$ -	\$ -	\$ 363	\$ 363	\$ 187
Total Revenues	-	-	363	363	187
Expenditures					
Public Services					
Personnel Services					
Salaries	14,369	14,369	1,064	13,305	872
Benefits	18,297	18,297	561	17,736	450
Total Personnel Services	32,666	32,666	1,625	31,041	1,322
Contractual Services					
Travel expenditure	5,000	5,000	-	5,000	-
Total Contractual Services	5,000	5,000	-	5,000	-
Total Public Services	37,666	37,666	1,625	36,041	1,322
Total Expenditures	37,666	37,666	1,625	36,041	1,322
Net Change in Fund Balance	\$ (37,666)	\$ (37,666)	(1,262)	\$ 36,404	(1,135)
Fund Balance, Beginning of Year			37,785		38,920
Fund Balance, End of Year			\$ 36,523		\$ 37,785

DUPAGE COUNTY, ILLINOIS

Care Center Foundation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2017 Actual
Revenues				
Investment income	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	19,000	70,923	51,923
Total Revenues	-	19,000	70,923	51,923
Expenditures				
Public Services				
Personnel Services				
Salaries	33,963	51,963	29,820	22,143
Benefits	9,628	9,628	7,867	1,761
Total Personnel Services	43,591	61,591	37,687	23,904
Contractual Services				
Professional services	34,895	35,895	35,028	867
Total Contractual Services	34,895	35,895	35,028	867
Total Public Services	78,486	97,486	72,715	24,771
Total Expenditures	78,486	97,486	72,715	24,771
Net Change in Fund Balance	\$ (78,486)	\$ (78,486)	(1,792)	\$ 76,694
Fund Balance (Deficit), Beginning of Year			57	(107)
Fund Balance (Deficit), End of Year			\$ (1,735)	\$ 57

DUPAGE COUNTY, ILLINOIS

Illinois Association of Community Action Agencies Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Miscellaneous	\$ -	\$ 48,255	\$ 61,027	\$ 12,772	\$ 17,455
Total Revenues	-	48,255	61,027	12,772	17,455
Expenditures					
Public Services					
Personnel Services					
Salaries	19,524	52,191	46,364	5,827	12,504
Benefits	5,174	20,762	16,351	4,411	4,951
Total Personnel Services	24,698	72,953	62,715	10,238	17,455
Total Public Services	24,698	72,953	62,715	10,238	17,455
Total Expenditures	24,698	72,953	62,715	10,238	17,455
Net Change in Fund Balance	\$ (24,698)	\$ (24,698)	(1,688)	\$ 23,010	-
Fund Balance, Beginning of Year			-		-
Fund Balance (Deficit), End of Year			\$ (1,688)		\$ -

DUPAGE COUNTY, ILLINOIS

Emergency Deployment Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Other state reimbursement	\$ 14,521	\$ 14,521	\$ -	\$ (14,521)	\$ -
Total Revenues	14,521	14,521	-	(14,521)	-
Expenditures					
Public Safety					
Personnel Services					
Salaries	11,300	11,300	-	11,300	-
Benefits	1,187	1,187	-	1,187	-
Total Personnel Services	12,487	12,487	-	12,487	-
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	14,521	14,521	-	14,521	-
Total Expenditures	14,521	14,521	-	14,521	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ -		\$ -

DUPAGE COUNTY, ILLINOIS

Dupage Animal Friends Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
Revenues					
Miscellaneous	\$ -	\$ 606,839	\$ 51,786	\$ (555,053)	\$ -
Total Revenues	-	606,839	51,786	(555,053)	-
Expenditures					
General Government					
Personnel Services					
Salaries	-	8,180	-	8,180	-
Total Personnel Services	-	8,180	-	8,180	-
Commodities					
Equipment	-	6,400	6,204	196	-
Other commodities	-	26,944	11,631	15,313	-
Total Commodities	-	33,344	17,835	15,509	-
Contractual Services					
Professional services	-	33,524	33,524	-	-
Repairs and maintenance	-	-	-	-	-
Travel expenditure	-	428	427	1	-
Training and education	-	489	-	489	-
Total Contractual Services	-	34,441	33,951	490	-
Total General Government	-	75,965	51,786	24,179	-
Capital Outlay					
Capital outlay	-	530,874	-	530,874	-
Total Capital Outlay	-	530,874	-	530,874	-
Total Expenditures	-	606,839	51,786	555,053	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -	-
Fund Balance, Beginning of Year			-		-
Fund Balance (Deficit), End of Year			\$ -		\$ -

DUPAGE COUNTY, ILLINOIS

Resource Innovations Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Miscellaneous	\$ -	\$ 2,000	\$ -	\$ (2,000)	\$ -
Total Revenues	-	2,000	-	(2,000)	-
Expenditures					
Public Services					
Personnel Services					
Salaries	-	1,585	187	1,398	-
Benefits	-	415	37	378	-
Total Personnel Services	-	2,000	224	1,776	-
Total Public Services	-	2,000	224	1,776	-
Total Expenditures	-	2,000	224	1,776	-
Net Change in Fund Balance	\$ -	\$ -	(224)	\$ (224)	-
Fund Balance, Beginning of Year			-		-
Fund Balance (Deficit), End of Year			\$ (224)		\$ -

DUPAGE COUNTY, ILLINOIS

Miscellaneous Local Grants Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				2017 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
Revenues					
Miscellaneous	\$ -	\$ 50,000	\$ -	\$ (50,000)	\$ -
Total Revenues	-	50,000	-	(50,000)	-
Expenditures					
Judicial					
Commodities					
Equipment	-	9,458	-	9,458	-
Other commodities	-	3,350	-	3,350	-
Total Commodities	-	12,808	-	12,808	-
Contractual Services					
Utilities	-	3,658	-	3,658	-
Repairs and maintenance	-	100	-	100	-
Travel expenditure	-	22,679	1,459	21,220	-
Training and education	-	10,755	780	9,975	-
Total Contractual Services	-	37,192	2,239	34,953	-
Total Judicial	-	50,000	2,239	47,761	-
Total Expenditures	-	50,000	2,239	47,761	-
Net Change in Fund Balance	\$ -	\$ -	(2,239)	\$ (2,239)	-
Fund Balance, Beginning of Year			-		-
Fund Balance (Deficit), End of Year			\$ (2,239)		\$ -

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

Budgeted Funds Only

Special Assessment Debt – Water/Sewer System Projects - This fund was established to account for pledged property tax revenue and the payment of principal, interest, fiscal agent fees, and other costs on the Special Service Area (SSA) Bonds for which the County is obligated in some manner. The bonds were issued to finance various water/sewer system projects within local tax districts. The local property taxes, while limited to property within the SSA, are unlimited as to rate and amount and are in addition to any other taxes levied against property within the SSA.

1993 General Obligation Refunding Bonds – Jail Project (Alternate Revenue Source) - This fund was established to account for pledged sales tax revenue and payment of principal and interest on the General Obligation Refunding Bonds. These bonds were issued to do an advance refunding of the outstanding General Obligation Bonds (Alternate Revenue Source – Jail Project) that were issued in 1991.

1993 General Obligation Refunding Bonds – Stormwater Project (Alternate Revenue Source) - This fund was established to account for pledged Stormwater Management property tax revenue and payment of principal and interest on the General Obligation Refunding Bonds. The bonds were issued to do an advance refunding of the outstanding General Obligation Bonds (Alternate Revenue Source – Stormwater Project) that were issued in 1991.

2010 A&B Taxable General Obligation Bonds (Alternate Revenue Source – Recovery Zone Economic Development Bonds and Build America Bonds-Direct Payment) – This fund was established to account for pledged sales tax revenue and payment of principal, interest, and fiscal agent fees on the Taxable General Obligation Bonds. The bonds were issued to finance a portion of the acquisition, construction, and installation costs of various improvement projects throughout the County.

2011 General Obligation Refunding Bonds – Drainage Project (Alternate Revenue Source) - This fund was established to account for pledged sales tax revenue and payment of principal, interest, and fiscal agent fees on the General Obligation Refunding Bonds. The bonds were issued to do a current refunding of the outstanding General Obligation (Alternate) Bonds, Series 2011 that were issued to finance a portion of the acquisition, construction, and rehabilitation costs of various drainage improvement projects in unincorporated areas in the County.

2015A Transportation Revenue Refunding Bonds - This fund was established to account for pledged motor fuel and local gas tax revenue; payment of principal, interest, and fiscal agent fees on the Transportation Revenue Refunding Bonds; and transfer of excess funds to the Motor Fuel and/or Local Gas Tax Fund. The bonds were issued to do a current refunding of the outstanding Transportation Revenue Refunding Bonds, Series 2005.

2015B General Obligation Refunding Bonds – Drainage Project (Alternate Revenue Source) - This fund was established to account for pledged sales tax revenue and payment of principal, interest, and fiscal agent fees on the General Obligation Refunding Bonds. The bonds were issued to do a current refunding of the outstanding General Obligation (Alternate Revenue Source – Drainage Project) Refunding Bonds, Series 2005.

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Debt Service Funds

Budgeted Funds Only

2016 General Obligation Refunding Bonds – Stormwater Project (Alternate Revenue Source) –

This fund was established to account for pledged Stormwater Management property tax revenue and payment of principal, interest, and fiscal agent fees on the General Obligation Refunding Bonds. The bonds were issued to do a current refunding of the outstanding General Obligation Refunding Bonds (Alternate Revenue Source – Stormwater Project), Series 2006.

2016 General Obligation Refunding Bonds - Courthouse Project (Limited Tax) - This fund was established to account for pledged property tax revenue and payment of principal and interest on the General Obligation Refunding Bonds. The bonds were issued to do a current refunding of the outstanding Limited Tax General Obligation Refunding Bonds (Courthouse Project), Series 2006.

2017 General Obligation Debt Certificates – This fund was established to account for lease payments and various cost reimbursements from DuPage Public Safety Communications (DU-COMM) and payment of principal and interest on the General Obligation Debt Certificates. The bonds were issued to finance a portion of the construction and equipment costs of the new 9-1-1 facility.

2009 General Obligation Bonds – Special Service Area #34 Project (Limited Tax Certificates of Indebtedness – Hobson Valley) This fund was established to account for pledged local property tax revenue and payment of principal, interest, and fiscal agent fees on the General Obligation Bonds. The bonds were issued to finance the construction, operation, and installation of a water supply system in Hobson Valley-Special Service Area #34. (Budget accounted for in - Special Assessment Debt – Water/Sewer System Projects)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet - Debt Service Funds
As of November 30, 2018

	Special Assessment Debt - Water/Sewer System Projects Fund	1993 General Obligation Refunding Bonds - Jail Project Fund	1993 General Obligation Refunding Bonds - Stormwater Project Fund	2010 A&B Taxable General Obligation Bonds Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund
Assets					
Cash and investments	\$ 395,773	\$ 3,496,198	\$ 5,030,486	\$ 16,907	\$ 639,557
Receivables					
Taxes	450,300	-	-	-	141,079
State shared revenue receivable	-	-	-	-	-
Interest	288	2,174	3,129	11	383
Due from other funds	53,711	-	-	-	-
Total Assets	<u>\$ 900,072</u>	<u>\$ 3,498,372</u>	<u>\$ 5,033,615</u>	<u>\$ 16,918</u>	<u>\$ 781,019</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)					
Liabilities					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property taxes levied for a future period	450,300	-	-	-	-
Unavailable other taxes	-	-	-	-	47,304
Total Deferred Inflows of Resources	<u>450,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,304</u>
Fund Balances					
Restricted	<u>449,772</u>	<u>3,498,372</u>	<u>5,033,615</u>	<u>16,918</u>	<u>733,715</u>
Total Fund Balances	<u>449,772</u>	<u>3,498,372</u>	<u>5,033,615</u>	<u>16,918</u>	<u>733,715</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 900,072</u>	<u>\$ 3,498,372</u>	<u>\$ 5,033,615</u>	<u>\$ 16,918</u>	<u>\$ 781,019</u>

2015A Transportation Revenue Refunding Bonds Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 General Obligation Refunding Bonds - Stormwater Project Fund	2016 General Obligation Refunding Bonds - Courthouse Project Fund	2017 General Obligation Debt Certificates Fund	2009 General Obligation Bonds - Special Service Area #34 Project Fund	Total Nonmajor Debt Service Funds
\$ 10,181,071	\$ 1,710,466	\$ 2,043,237	\$ 3,603,264	\$ -	\$ 136,238	\$ 27,253,197
5,067,740	364,801	-	3,751,548	-	146,500	9,921,968
2,370,641	-	-	-	-	-	2,370,641
16,644	1,026	1,271	5,786	-	85	30,797
-	-	-	-	-	-	53,711
<u>\$ 17,636,096</u>	<u>\$ 2,076,293</u>	<u>\$ 2,044,508</u>	<u>\$ 7,360,598</u>	<u>\$ -</u>	<u>\$ 282,823</u>	<u>\$ 39,630,314</u>
\$ 4,124,972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,124,972
<u>4,124,972</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,124,972</u>
-	-	-	3,718,769	-	146,500	4,315,569
<u>1,705,634</u>	<u>121,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,874,538</u>
<u>1,705,634</u>	<u>121,600</u>	<u>-</u>	<u>3,718,769</u>	<u>-</u>	<u>146,500</u>	<u>6,190,107</u>
<u>11,805,490</u>	<u>1,954,693</u>	<u>2,044,508</u>	<u>3,641,829</u>	<u>-</u>	<u>136,323</u>	<u>29,315,235</u>
<u>11,805,490</u>	<u>1,954,693</u>	<u>2,044,508</u>	<u>3,641,829</u>	<u>-</u>	<u>136,323</u>	<u>29,315,235</u>
<u>\$ 17,636,096</u>	<u>\$ 2,076,293</u>	<u>\$ 2,044,508</u>	<u>\$ 7,360,598</u>	<u>\$ -</u>	<u>\$ 282,823</u>	<u>\$ 39,630,314</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, 2018

	Special Assessment Debt - Water/Sewer System Projects Fund	1993 General Obligation Refunding Bonds - Jail Project Fund	1993 General Obligation Refunding Bonds - Stormwater Project Fund	2010 A&B Taxable General Obligation Bonds Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund
Revenues					
Taxes					
Property taxes	\$ 1,173,413	\$ -	\$ -	\$ -	\$ -
County-wide sales tax	-	-	-	-	565,921
Other tax	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-
Investment income	9,427	31,262	43,983	8,971	6,106
Miscellaneous	(40,858)	-	-	-	-
Total Revenues	<u>1,141,982</u>	<u>31,262</u>	<u>43,983</u>	<u>8,971</u>	<u>572,027</u>
Expenditures					
Current					
Public works	1,048,822	-	-	-	-
Debt Service					
Principal	620,859	2,965,000	4,265,000	-	415,000
Interest	227,417	638,820	919,100	3,611,802	157,850
Fiscal agent fees	1,200	-	-	600	450
Total Expenditures	<u>1,898,298</u>	<u>3,603,820</u>	<u>5,184,100</u>	<u>3,612,402</u>	<u>573,300</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(756,316)</u>	<u>(3,572,558)</u>	<u>(5,140,117)</u>	<u>(3,603,431)</u>	<u>(1,273)</u>
Other Financing Sources (Uses)					
Transfers in	-	3,685,800	5,303,520	3,612,400	-
Transfers out	(136,966)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(136,966)</u>	<u>3,685,800</u>	<u>5,303,520</u>	<u>3,612,400</u>	<u>-</u>
Net Change in Fund Balances	(893,282)	113,242	163,403	8,969	(1,273)
Fund Balances, Beginning of Year	<u>1,343,054</u>	<u>3,385,130</u>	<u>4,870,212</u>	<u>7,949</u>	<u>734,988</u>
Fund Balances, End of Year	<u>\$ 449,772</u>	<u>\$ 3,498,372</u>	<u>\$ 5,033,615</u>	<u>\$ 16,918</u>	<u>\$ 733,715</u>

2015A Transportation Revenue Refunding Bonds Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 General Obligation Refunding Bonds - Stormwater Project Fund	2016 General Obligation Refunding Bonds - Courthouse Project Fund	2017 General Obligation Debt Certificates Fund	2009 General Obligation Bonds - Special Service Area #34 Project Fund	Total Nonmajor Debt Service Funds
\$ -	\$ -	\$ -	\$ 3,747,420	\$ -	\$ -	\$ 4,920,833
-	1,458,891	-	-	-	-	2,024,812
19,905,705	-	-	-	-	-	19,905,705
16,814,308	-	-	-	-	-	16,814,308
104,149	16,769	17,582	30,680	-	-	268,929
-	-	-	-	340,479	-	299,621
<u>36,824,162</u>	<u>1,475,660</u>	<u>17,582</u>	<u>3,778,100</u>	<u>340,479</u>	<u>-</u>	<u>44,234,208</u>
-	-	-	-	-	-	1,048,822
9,130,000	1,250,000	1,785,000	2,060,000	240,000	-	22,730,859
467,408	208,453	120,241	1,568,450	101,031	-	8,020,572
-	450	500	-	-	-	3,200
<u>9,597,408</u>	<u>1,458,903</u>	<u>1,905,741</u>	<u>3,628,450</u>	<u>341,031</u>	<u>-</u>	<u>31,803,453</u>
<u>27,226,754</u>	<u>16,757</u>	<u>(1,888,159)</u>	<u>149,650</u>	<u>(552)</u>	<u>-</u>	<u>12,430,755</u>
-	-	1,918,184	-	552	136,323	14,656,779
<u>(27,069,558)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,206,524)</u>
<u>(27,069,558)</u>	<u>-</u>	<u>1,918,184</u>	<u>-</u>	<u>552</u>	<u>136,323</u>	<u>(12,549,745)</u>
157,196	16,757	30,025	149,650	-	136,323	(118,990)
<u>11,648,294</u>	<u>1,937,936</u>	<u>2,014,483</u>	<u>3,492,179</u>	<u>-</u>	<u>-</u>	<u>29,434,225</u>
<u>\$ 11,805,490</u>	<u>\$ 1,954,693</u>	<u>\$ 2,044,508</u>	<u>\$ 3,641,829</u>	<u>\$ -</u>	<u>\$ 136,323</u>	<u>\$ 29,315,235</u>

DUPAGE COUNTY, ILLINOIS

Special Assessment Debt - Water/Sewer System Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 1,176,400	\$ 1,176,400	\$ 1,173,413	\$ (2,987)	\$ 1,197,572
Investment income	-	-	9,427	9,427	4,634
Miscellaneous	-	-	(40,858)	(40,858)	12,146
Total Revenues	1,176,400	1,176,400	1,141,982	(34,418)	1,214,352
Expenditures					
Public Works					
Contractual Services					
Other contractual services	309,800	309,800	309,788	12	309,824
Total Contractual Services	309,800	309,800	309,788	12	309,824
Other					
Other	-	737,000	739,034	(2,034)	-
Total Other	-	737,000	739,034	(2,034)	-
Total Public Works	309,800	1,046,800	1,048,822	(2,022)	309,824
Debt Service					
Principal	620,900	620,910	620,859	51	601,148
Interest	227,800	227,825	227,417	408	248,409
Fiscal agent fees	1,300	1,290	1,200	90	1,200
Total Debt Service	850,000	850,025	849,476	549	850,757
Total Expenditures	1,159,800	1,896,825	1,898,298	(1,473)	1,160,581
Excess (Deficiency) of Revenues Over Expenditures	16,600	(720,425)	(756,316)	(35,891)	53,771
Other Financing Uses					
Transfers out	-	(137,643)	(136,966)	677	-
Total Other Financing Uses	-	(137,643)	(136,966)	677	-
Net Change in Fund Balance	\$ 16,600	\$ (858,068)	(893,282)	\$ (35,214)	53,771
Fund Balance, Beginning of Year			1,343,054		1,289,283
Fund Balance, End of Year			\$ 449,772		\$ 1,343,054

DUPAGE COUNTY, ILLINOIS

1993 General Obligation Refunding Bonds - Jail Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ 2,800	\$ 2,800	\$ 31,262	\$ 28,462	\$ 17,080
Total Revenues	2,800	2,800	31,262	28,462	17,080
Expenditures					
Debt Service					
Principal	2,965,000	2,965,000	2,965,000	-	2,810,000
Interest	638,800	638,820	638,820	-	800,520
Total Debt Service	3,603,800	3,603,820	3,603,820	-	3,610,520
Total Expenditures	3,603,800	3,603,820	3,603,820	-	3,610,520
Excess (Deficiency) of Revenues Over Expenditures	(3,601,000)	(3,601,020)	(3,572,558)	28,462	(3,593,440)
Other Financing Sources					
Transfers in	3,685,800	3,685,800	3,685,800	-	3,686,840
Total Other Financing Sources	3,685,800	3,685,800	3,685,800	-	3,686,840
Net Change in Fund Balance	\$ 84,800	\$ 84,780	113,242	\$ 28,462	93,400
Fund Balance, Beginning of Year			3,385,130		3,291,730
Fund Balance, End of Year			\$ 3,498,372		\$ 3,385,130

DUPAGE COUNTY, ILLINOIS

1993 General Obligation Refunding Bonds - Stormwater Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Investment income	\$ 5,300	\$ 5,300	\$ 43,983	\$ 38,683	\$ 24,557
Total Revenues	5,300	5,300	43,983	38,683	24,557
Expenditures					
Debt Service					
Principal	4,265,000	4,265,000	4,265,000	-	4,035,000
Interest	919,100	919,100	919,100	-	1,151,500
Total Debt Service	5,184,100	5,184,100	5,184,100	-	5,186,500
Total Expenditures	5,184,100	5,184,100	5,184,100	-	5,186,500
Excess (Deficiency) of Revenues Over Expenditures	(5,178,800)	(5,178,800)	(5,140,117)	38,683	(5,161,943)
Other Financing Sources					
Transfers in	5,303,520	5,303,520	5,303,520	-	5,303,520
Total Other Financing Sources	5,303,520	5,303,520	5,303,520	-	5,303,520
Net Change in Fund Balance	\$ 124,720	\$ 124,720	163,403	\$ 38,683	141,577
Fund Balance, Beginning of Year			4,870,212		4,728,635
Fund Balance, End of Year			\$ 5,033,615		\$ 4,870,212

DUPAGE COUNTY, ILLINOIS

2010 A&B Taxable General Obligation Bonds Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Investment income	\$ 4,300	\$ 4,300	\$ 8,971	\$ 4,671	\$ 3,828
Total Revenues	4,300	4,300	8,971	4,671	3,828
Expenditures					
Debt Service					
Interest	3,611,800	3,611,803	3,611,802	1	3,611,802
Fiscal agent fees	600	600	600	-	600
Total Debt Service	3,612,400	3,612,403	3,612,402	1	3,612,402
Total Expenditures	3,612,400	3,612,403	3,612,402	1	3,612,402
Excess (Deficiency) of Revenues Over Expenditures	(3,608,100)	(3,608,103)	(3,603,431)	4,672	(3,608,574)
Other Financing Sources					
Transfers in	3,612,400	3,612,400	3,612,400	-	3,612,560
Total Other Financing Sources	3,612,400	3,612,400	3,612,400	-	3,612,560
Net Change in Fund Balance	\$ 4,300	\$ 4,297	8,969	\$ 4,672	3,986
Fund Balance, Beginning of Year			7,949		3,963
Fund Balance, End of Year			\$ 16,918		\$ 7,949

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 566,400	\$ 566,400	\$ 565,921	\$ (479)	\$ 568,496
Investment income	500	500	6,106	5,606	3,091
Total Revenues	566,900	566,900	572,027	5,127	571,587
Expenditures					
Debt Service					
Principal	415,000	415,000	415,000	-	400,000
Interest	157,900	157,850	157,850	-	169,850
Fiscal agent fees	400	450	450	-	350
Total Debt Service	573,300	573,300	573,300	-	570,200
Total Expenditures	573,300	573,300	573,300	-	570,200
Net Change in Fund Balance	\$ (6,400)	\$ (6,400)	(1,273)	\$ 5,127	1,387
Fund Balance, Beginning of Year			734,988		733,601
Fund Balance, End of Year			\$ 733,715		\$ 734,988

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 19,300,000	\$ 19,300,000	\$ 19,905,705	\$ 605,705	\$ 19,444,307
Intergovernmental revenue	14,652,000	14,652,000	16,814,308	2,162,308	15,418,763
Investment income	9,000	9,000	104,149	95,149	42,014
Total Revenues	<u>33,961,000</u>	<u>33,961,000</u>	<u>36,824,162</u>	<u>2,863,162</u>	<u>34,905,084</u>
Expenditures					
Debt Service					
Principal	9,130,000	9,130,000	9,130,000	-	9,005,000
Interest	467,400	467,408	467,408	-	598,886
Fiscal agent fees	-	2,000	-	2,000	-
Total Debt Service	<u>9,597,400</u>	<u>9,599,408</u>	<u>9,597,408</u>	<u>2,000</u>	<u>9,603,886</u>
Total Expenditures	<u>9,597,400</u>	<u>9,599,408</u>	<u>9,597,408</u>	<u>2,000</u>	<u>9,603,886</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>24,363,600</u>	<u>24,361,592</u>	<u>27,226,754</u>	<u>2,865,162</u>	<u>25,301,198</u>
Other Financing Uses					
Transfers out	<u>(25,300,000)</u>	<u>(25,300,000)</u>	<u>(27,069,558)</u>	<u>(1,769,558)</u>	<u>(29,338,282)</u>
Total Other Financing Uses	<u>(25,300,000)</u>	<u>(25,300,000)</u>	<u>(27,069,558)</u>	<u>(1,769,558)</u>	<u>(29,338,282)</u>
Net Change in Fund Balance	<u>\$ (936,400)</u>	<u>\$ (938,408)</u>	157,196	<u>\$ 1,095,604</u>	(4,037,084)
Fund Balance, Beginning of Year			11,648,294		15,685,378
Fund Balance, End of Year			<u>\$ 11,805,490</u>		<u>\$ 11,648,294</u>

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, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 1,458,800	\$ 1,458,800	\$ 1,458,891	\$ 91	\$ 1,455,815
Investment income	200	200	16,769	16,569	8,349
Total Revenues	1,459,000	1,459,000	1,475,660	16,660	1,464,164
Expenditures					
Debt Service					
Principal	1,250,000	1,250,000	1,250,000	-	1,220,000
Interest	208,500	208,500	208,453	47	232,121
Fiscal agent fees	500	500	450	50	450
Total Debt Service	1,459,000	1,459,000	1,458,903	97	1,452,571
Total Expenditures	1,459,000	1,459,000	1,458,903	97	1,452,571
Net Change in Fund Balance	\$ -	\$ -	16,757	\$ 16,757	11,593
Fund Balance, Beginning of Year			1,937,936		1,926,343
Fund Balance, End of Year			\$ 1,954,693		\$ 1,937,936

DUPAGE COUNTY, ILLINOIS

2016 General Obligation Refunding Bonds - Stormwater Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ 1,000	\$ 1,000	\$ 17,582	\$ 16,582	\$ 9,994
Total Revenues	1,000	1,000	17,582	16,582	9,994
Expenditures					
Debt Service					
Principal	1,785,000	1,785,000	1,785,000	-	1,785,000
Interest	120,200	120,242	120,241	1	146,124
Fiscal agent fees	500	500	500	-	500
Total Debt Service	1,905,700	1,905,742	1,905,741	1	1,931,624
Total Expenditures	1,905,700	1,905,742	1,905,741	1	1,931,624
Excess (Deficiency) of Revenues Over Expenditures	(1,904,700)	(1,904,742)	(1,888,159)	16,583	(1,921,630)
Other Financing Sources					
Transfers in	1,918,184	1,918,184	1,918,184	-	1,918,184
Total Other Financing Sources	1,918,184	1,918,184	1,918,184	-	1,918,184
Net Change in Fund Balance	\$ 13,484	\$ 13,442	30,025	\$ 16,583	(3,446)
Fund Balance, Beginning of Year			2,014,483		2,017,929
Fund Balance, End of Year			\$ 2,044,508		\$ 2,014,483

DUPAGE COUNTY, ILLINOIS

2016 General Obligation Refunding Bonds - Courthouse Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 3,681,900	\$ 3,681,900	\$ 3,747,420	\$ 65,520	\$ 3,724,083
Investment income	<u>3,100</u>	<u>3,100</u>	<u>30,680</u>	<u>27,580</u>	<u>11,312</u>
Total Revenues	<u>3,685,000</u>	<u>3,685,000</u>	<u>3,778,100</u>	<u>93,100</u>	<u>3,735,395</u>
Expenditures					
Debt Service					
Principal	2,060,000	2,060,000	2,060,000	-	2,145,000
Interest	<u>1,568,500</u>	<u>1,568,500</u>	<u>1,568,450</u>	<u>50</u>	<u>1,641,400</u>
Total Debt Service	<u>3,628,500</u>	<u>3,628,500</u>	<u>3,628,450</u>	<u>50</u>	<u>3,786,400</u>
Total Expenditures	<u>3,628,500</u>	<u>3,628,500</u>	<u>3,628,450</u>	<u>50</u>	<u>3,786,400</u>
Net Change in Fund Balance	<u>\$ 56,500</u>	<u>\$ 56,500</u>	149,650	<u>\$ 93,150</u>	(51,005)
Fund Balance, Beginning of Year			<u>3,492,179</u>		<u>3,543,184</u>
Fund Balance, End of Year			<u>\$ 3,641,829</u>		<u>\$ 3,492,179</u>

DUPAGE COUNTY, ILLINOIS

2017 General Obligation Debt Certificates Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Miscellaneous	\$ -	\$ 340,480	\$ 340,479	\$ (1)	\$ -
Total Revenues	-	340,480	340,479	(1)	-
Expenditures					
Debt Service					
Principal	-	240,000	240,000	-	-
Interest	-	101,033	101,031	2	-
Total Debt Service	-	341,033	341,031	2	-
Total Expenditures	-	341,033	341,031	2	-
Excess (Deficiency) of Revenues Over Expenditures	-	(553)	(552)	1	-
Other Financing Sources					
Transfers in	-	-	552	552	-
Total Other Financing Sources	-	-	552	552	-
Net Change in Fund Balance	\$ -	\$ (553)	-	\$ 553	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ -		\$ -

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

Budgeted Funds Only

2010 Taxable General Obligation Bond Projects Fund – This fund was established to account for the proceeds received from the sale of the 2010 A & B Taxable General Obligation Bonds and expenditures made for various Transportation, County Campus Infrastructure, and Information Technology Improvement Projects.

Highway Impact Fees Administration – This fund was established to account for County-assessed highway fees received and expenditures made for administrative costs of construction and maintenance of highways, sidewalks, and paths.

Highway Impact Fee Service Areas 1 through 9 – These funds were established to account for County assessed highway fees received and expenditures made for improvements and/or expansion of the transportation infrastructure within the service areas

County Infrastructure – This fund was established to account for subsidies received from the General Fund, as determined by the County Board, and expenses incurred on County Infrastructure projects for Transportation, Drainage Construction, Facilities Management, Information Technology, and/or Security.

Du-Comm Construction Project – The Du-Comm construction project is a joint project between the DuPage County Emergency Telephone System Board and DuPage Public Safety Communications (Du-Comm). This fund was established to account for the bond proceeds received from the sale of the 2017 General Obligation Debt Certificates, construction cost reimbursements from Du-Comm, and costs incurred on the construction of the new 9-1-1 facility located on the County's campus.

Special Service Area #35 Lakes of Royce Renaissance – This fund was established to account for costs incurred on the construction of a new public water system in the special service area.

Health Department Infrastructure – This fund was established to account for the funding and costs incurred on capital projects. The Board of Health determines the capital projects needed to preserve, build, or improve the Health Department's infrastructure.

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Capital Projects Funds As of November 30, 2018

	2010 Taxable General Obligation Bond Projects Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	Highway Impact Fees Administration Fund	Highway Impact Fee Service Area 1 Fund
Assets				
Cash and investments	\$ 617,147	\$ 24,459	\$ 36,564	\$ 227,661
Receivables				
Taxes	-	1,057	-	-
Interest	1,283	15	23	142
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-
Total Assets	<u>\$ 618,430</u>	<u>\$ 25,531</u>	<u>\$ 36,587</u>	<u>\$ 227,803</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 48,762	\$ -	\$ 493	\$ -
Retainage payable	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	<u>48,762</u>	<u>-</u>	<u>493</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable other taxes	-	491	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>491</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)				
Restricted	569,668	25,040	36,094	227,803
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>569,668</u>	<u>25,040</u>	<u>36,094</u>	<u>227,803</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 618,430</u>	<u>\$ 25,531</u>	<u>\$ 36,587</u>	<u>\$ 227,803</u>

Highway Impact Fee Service Area 2 Fund	Highway Impact Fee Service Area 3 Fund	Highway Impact Fee Service Area 4 Fund	Highway Impact Fee Service Area 5 Fund	Highway Impact Fee Service Area 6 Fund	Highway Impact Fee Service Area 7 Fund	Highway Impact Fee Service Area 8 Fund
\$ 427,374	\$ 539,589	\$ 399,359	\$ 1,126,890	\$ 956,678	\$ 723,012	\$ 416,598
-	-	-	-	-	-	-
262	336	248	697	595	448	259
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 427,636</u>	<u>\$ 539,925</u>	<u>\$ 399,607</u>	<u>\$ 1,127,587</u>	<u>\$ 957,273</u>	<u>\$ 723,460</u>	<u>\$ 416,857</u>
\$ -	\$ -	\$ -	\$ -	\$ 32,964	\$ -	\$ 8,082
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	32,964	-	8,082
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
427,636	539,925	399,607	1,127,587	924,309	723,460	408,775
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>427,636</u>	<u>539,925</u>	<u>399,607</u>	<u>1,127,587</u>	<u>924,309</u>	<u>723,460</u>	<u>408,775</u>
<u>\$ 427,636</u>	<u>\$ 539,925</u>	<u>\$ 399,607</u>	<u>\$ 1,127,587</u>	<u>\$ 957,273</u>	<u>\$ 723,460</u>	<u>\$ 416,857</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Capital Projects Funds As of November 30, 2018

	Highway Impact Fee Service Area 9 Fund	County Infrastructure Fund	Du-Comm Construction Project Fund	Special Service Area #35 Lakes of Royce Renaissance Fund
Assets				
Cash and investments	\$ 314,670	\$ 2,881,977	\$ 373,165	\$ 169,341
Receivables				
Taxes	-	-	-	-
Interest	242	1,836	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	-	-	551,608	-
Total Assets	<u>\$ 314,912</u>	<u>\$ 2,883,813</u>	<u>\$ 924,773</u>	<u>\$ 169,341</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 118,450	\$ 639,414	\$ 1,166,024	\$ -
Retainage payable	-	36,769	194,765	-
Due to other funds	-	1,713	-	-
Total Liabilities	<u>118,450</u>	<u>677,896</u>	<u>1,360,789</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable other taxes	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)				
Restricted	196,462	-	-	169,341
Committed	-	2,205,917	-	-
Unassigned	-	-	(436,016)	-
Total Fund Balances (Deficits)	<u>196,462</u>	<u>2,205,917</u>	<u>(436,016)</u>	<u>169,341</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 314,912</u>	<u>\$ 2,883,813</u>	<u>\$ 924,773</u>	<u>\$ 169,341</u>

Special Service Area #38 Nelson Highview Fund	Health Department Infrastructure Fund	Total Nonmajor Capital Projects Funds
\$ 2,474	\$ 1,234,119	\$ 10,471,077
-	-	1,057
232	-	6,618
-	1,572	1,572
-	-	551,608
<u>\$ 2,706</u>	<u>\$ 1,235,691</u>	<u>\$ 11,031,932</u>

\$ -	\$ -	\$ 2,014,189
-	-	231,534
-	-	1,713
<u>-</u>	<u>-</u>	<u>2,247,436</u>

<u>-</u>	<u>-</u>	<u>491</u>
<u>-</u>	<u>-</u>	<u>491</u>

2,706	-	5,778,413
-	1,235,691	3,441,608
-	-	(436,016)
<u>2,706</u>	<u>1,235,691</u>	<u>8,784,005</u>

<u>\$ 2,706</u>	<u>\$ 1,235,691</u>	<u>\$ 11,031,932</u>
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(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, 2018

	2010 Taxable General Obligation Bond Projects Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	Highway Impact Fees Administration Fund	Highway Impact Fee Service Area 1 Fund
Revenues				
Taxes				
County-wide sales tax	\$ -	\$ 5,248	\$ -	\$ -
Charges for services	-	-	36,715	29,539
Intergovernmental revenue	577,803	-	-	-
Investment income	34,819	204	2,009	2,058
Miscellaneous	-	-	-	-
Total Revenues	<u>612,622</u>	<u>5,452</u>	<u>38,724</u>	<u>31,597</u>
Expenditures				
Current				
General government	266,642	-	-	-
Highway, streets and bridges	-	-	208,068	-
Debt Service				
Issuance costs	-	-	-	-
Capital outlay	<u>1,871,718</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>2,138,360</u>	<u>-</u>	<u>208,068</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,525,738)</u>	<u>5,452</u>	<u>(169,344)</u>	<u>31,597</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Long term debt issued	-	-	-	-
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	(1,525,738)	5,452	(169,344)	31,597
Fund Balances (Deficits), Beginning of Year	<u>2,095,406</u>	<u>19,588</u>	<u>205,438</u>	<u>196,206</u>
Fund Balances (Deficits), End of Year	<u>\$ 569,668</u>	<u>\$ 25,040</u>	<u>\$ 36,094</u>	<u>\$ 227,803</u>

Highway Impact Fee Service Area 2 Fund	Highway Impact Fee Service Area 3 Fund	Highway Impact Fee Service Area 4 Fund	Highway Impact Fee Service Area 5 Fund	Highway Impact Fee Service Area 6 Fund	Highway Impact Fee Service Area 7 Fund	Highway Impact Fee Service Area 8 Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57,643	57,683	3,500	47,208	157,294	88,479	101,296
-	-	-	-	-	-	-
3,554	4,838	3,863	10,518	7,825	6,203	3,729
-	-	-	-	-	-	-
<u>61,197</u>	<u>62,521</u>	<u>7,363</u>	<u>57,726</u>	<u>165,119</u>	<u>94,682</u>	<u>105,025</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	32,964	-	8,082
-	-	-	-	32,964	-	8,082
<u>61,197</u>	<u>62,521</u>	<u>7,363</u>	<u>57,726</u>	<u>132,155</u>	<u>94,682</u>	<u>96,943</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
61,197	62,521	7,363	57,726	132,155	94,682	96,943
<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>311,832</u>
<u>\$ 427,636</u>	<u>\$ 539,925</u>	<u>\$ 399,607</u>	<u>\$ 1,127,587</u>	<u>\$ 924,309</u>	<u>\$ 723,460</u>	<u>\$ 408,775</u>

(Continued)

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, 2018

	Highway Impact Fee Service Area 9 Fund	County Infrastructure Fund	Du-Comm Construction Project Fund	Special Service Area #35 Lakes of Royce Renaissance Fund
Revenues				
Taxes				
County-wide sales tax	\$ -	\$ -	\$ -	\$ -
Charges for services	154,911	-	-	-
Intergovernmental revenue	4,110	-	-	-
Investment income	4,689	36,357	58,617	6,203
Miscellaneous	-	-	1,801,042	43,178
Total Revenues	<u>163,710</u>	<u>36,357</u>	<u>1,859,659</u>	<u>49,381</u>
Expenditures				
Current				
General government	-	-	-	-
Highway, streets and bridges	-	-	-	-
Debt Service				
Issuance costs	-	-	50,000	-
Capital outlay	<u>526,855</u>	<u>2,272,397</u>	<u>9,207,307</u>	<u>445,164</u>
Total Expenditures	<u>526,855</u>	<u>2,272,397</u>	<u>9,257,307</u>	<u>445,164</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(363,145)</u>	<u>(2,236,040)</u>	<u>(7,397,648)</u>	<u>(395,783)</u>
Other Financing Sources (Uses)				
Transfers in	-	2,200,000	350,000	-
Transfers out	-	(400,000)	-	-
Long term debt issued	-	-	7,500,000	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,800,000</u>	<u>7,850,000</u>	<u>-</u>
Net Change in Fund Balances	(363,145)	(436,040)	452,352	(395,783)
Fund Balances (Deficits), Beginning of Year	<u>559,607</u>	<u>2,641,957</u>	<u>(888,368)</u>	<u>565,124</u>
Fund Balances (Deficits), End of Year	<u>\$ 196,462</u>	<u>\$ 2,205,917</u>	<u>\$ (436,016)</u>	<u>\$ 169,341</u>

Special Service Area #38 Nelson Highview Fund	Health Department Infrastructure Fund	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ 5,248
-	-	734,268
-	-	581,913
26	14,388	199,900
-	459,245	2,303,465
<u>26</u>	<u>473,633</u>	<u>3,824,794</u>
-	-	266,642
-	-	208,068
-	-	-
-	-	50,000
-	1,776,962	16,141,449
-	1,776,962	16,666,159
<u>26</u>	<u>(1,303,329)</u>	<u>(12,841,365)</u>
-	500,000	3,050,000
-	-	(400,000)
-	-	7,500,000
-	821,907	821,907
-	1,321,907	10,971,907
26	18,578	(1,869,458)
<u>2,680</u>	<u>1,217,113</u>	<u>10,653,463</u>
<u>\$ 2,706</u>	<u>\$ 1,235,691</u>	<u>\$ 8,784,005</u>

(Concluded)

DUPAGE COUNTY, ILLINOIS

2010 Taxable General Obligation Bond Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 577,803	\$ 577,803	\$ -
Investment income	4,600	4,600	34,819	30,219	17,026
Miscellaneous	-	-	-	-	78,214
Total Revenues	4,600	4,600	612,622	608,022	95,240
Expenditures					
General Government					
Contractual Services					
Professional services	1,025,630	603,135	259,142	343,993	31,404
Other contractual services	-	7,500	7,500	-	79,591
Total Contractual Services	1,025,630	610,635	266,642	343,993	110,995
Total General Government	1,025,630	610,635	266,642	343,993	110,995
Capital Outlay					
Capital outlay	972,365	1,993,027	1,871,718	121,309	352,801
Total Capital Outlay	972,365	1,993,027	1,871,718	121,309	352,801
Total Expenditures	1,997,995	2,603,662	2,138,360	465,302	463,796
Net Change in Fund Balance	\$ (1,993,395)	\$ (2,599,062)	(1,525,738)	\$ 1,073,324	(368,556)
Fund Balance, Beginning of Year			2,095,406		2,463,962
Fund Balance, End of Year			\$ 569,668		\$ 2,095,406

DUPAGE COUNTY, ILLINOIS

Highway Impact Fees Administration Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ 50,316
Charges for services	33,900	33,900	36,715	2,815	52,943
Investment income	1,100	1,100	2,009	909	9,998
Total Revenues	35,000	35,000	38,724	3,724	113,257
Expenditures					
Highways, Streets and Bridges					
Contractual Services					
Professional services	91,900	197,591	193,034	4,557	42,023
Matching funds / contributions	-	10,000	10,000	-	-
Other contractual services	30,120	20,120	5,034	15,086	1,320
Total Contractual Services	122,020	227,711	208,068	19,643	43,343
Total Highways, Streets and Bridges	122,020	227,711	208,068	19,643	43,343
Capital Outlay					
Capital outlay	3,961,447	3,702,066	-	3,702,066	-
Total Capital Outlay	3,961,447	3,702,066	-	3,702,066	-
Total Expenditures	4,083,467	3,929,777	208,068	3,721,709	43,343
Excess (Deficiency) of Revenues Over Expenditures	(4,048,467)	(3,894,777)	(169,344)	3,725,433	69,914
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	231,102
Transfers out	-	-	-	-	(95,578)
Total Other Financing Sources (Uses)	-	-	-	-	135,524
Net Change in Fund Balance	\$ (4,048,467)	\$ (3,894,777)	(169,344)	\$ 3,725,433	205,438
Fund Balance, Beginning of Year			205,438		-
Fund Balance, End of Year			\$ 36,094		\$ 205,438

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 1 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Charges for services	\$ 33,400	\$ 33,400	\$ 29,539	\$ (3,861)	\$ 120,320
Investment income	<u>1,600</u>	<u>1,600</u>	<u>2,058</u>	<u>458</u>	<u>899</u>
Total Revenues	<u>35,000</u>	<u>35,000</u>	<u>31,597</u>	<u>(3,403)</u>	<u>121,219</u>
Expenditures					
Capital Outlay					
Capital outlay	-	-	-	-	200,000
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>35,000</u>	<u>35,000</u>	<u>31,597</u>	<u>(3,403)</u>	<u>(78,781)</u>
Other Financing Sources					
Transfers in	-	-	-	-	274,987
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>274,987</u>
Net Change in Fund Balance	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>31,597</u>	<u>\$ (3,403)</u>	<u>196,206</u>
Fund Balance, Beginning of Year			<u>196,206</u>		<u>-</u>
Fund Balance, End of Year			<u>\$ 227,803</u>		<u>\$ 196,206</u>

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 2 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Charges for services	\$ 48,700	\$ 48,700	\$ 57,643	\$ 8,943	\$ 123,985
Investment income	1,300	1,300	3,554	2,254	633
Total Revenues	50,000	50,000	61,197	11,197	124,618
Expenditures					
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	50,000	50,000	61,197	11,197	124,618
Other Financing Sources					
Transfers in	-	-	-	-	241,821
Total Other Financing Sources	-	-	-	-	241,821
Net Change in Fund Balance	\$ 50,000	\$ 50,000	61,197	\$ 11,197	366,439
Fund Balance, Beginning of Year			366,439		-
Fund Balance, End of Year			\$ 427,636		\$ 366,439

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 3 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Charges for services	\$ 38,200	\$ 38,200	\$ 57,683	\$ 19,483	\$ 134,540
Investment income	<u>1,800</u>	<u>1,800</u>	<u>4,838</u>	<u>3,038</u>	<u>869</u>
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>62,521</u>	<u>22,521</u>	<u>135,409</u>
Expenditures					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>40,000</u>	<u>40,000</u>	<u>62,521</u>	<u>22,521</u>	<u>135,409</u>
Other Financing Sources					
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>341,995</u>
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>341,995</u>
Net Change in Fund Balance	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>62,521</u>	<u>\$ 22,521</u>	<u>477,404</u>
Fund Balance, Beginning of Year			<u>477,404</u>		<u>-</u>
Fund Balance, End of Year			<u>\$ 539,925</u>		<u>\$ 477,404</u>

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 4 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Charges for services	\$ 123,000	\$ 123,000	\$ 3,500	\$ (119,500)	\$ 173,262
Investment income	2,000	2,000	3,863	1,863	980
Total Revenues	125,000	125,000	7,363	(117,637)	174,242
Expenditures					
Highways, Streets and Bridges					
Contractual Services					
Other contractual services	-	-	-	-	605
Total Contractual Services	-	-	-	-	605
Total Highways, Streets and Bridges	-	-	-	-	605
Capital Outlay					
Capital outlay	339,493	283,493	-	283,493	27,160
Total Capital Outlay	339,493	283,493	-	283,493	27,160
Total Expenditures	339,493	283,493	-	283,493	27,765
Excess (Deficiency) of Revenues Over Expenditures	(214,493)	(158,493)	7,363	165,856	146,477
Other Financing Sources					
Transfers in	-	-	-	-	245,767
Total Other Financing Sources	-	-	-	-	245,767
Net Change in Fund Balance	\$ (214,493)	\$ (158,493)	7,363	\$ 165,856	392,244
Fund Balance, Beginning of Year			392,244		-
Fund Balance, End of Year			\$ 399,607		\$ 392,244

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 5 Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 69,600	\$ 69,600	\$ 47,208	\$ (22,392)	\$ 44,356
Investment income	5,400	5,400	10,518	5,118	2,784
Total Revenues	75,000	75,000	57,726	(17,274)	47,140
Expenditures					
Capital Outlay					
Capital outlay	110,143	110,143	-	110,143	38,346
Total Capital Outlay	110,143	110,143	-	110,143	38,346
Total Expenditures	110,143	110,143	-	110,143	38,346
Excess (Deficiency) of Revenues Over Expenditures	(35,143)	(35,143)	57,726	92,869	8,794
Other Financing Sources					
Transfers in	-	-	-	-	1,061,067
Total Other Financing Sources	-	-	-	-	1,061,067
Net Change in Fund Balance	\$ (35,143)	\$ (35,143)	57,726	\$ 92,869	1,069,861
Fund Balance, Beginning of Year			1,069,861		-
Fund Balance, End of Year			\$ 1,127,587		\$ 1,069,861

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 6 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 11,000	\$ 11,000	\$ 157,294	\$ 146,294	\$ 56,657
Investment income	4,000	4,000	7,825	3,825	1,982
Total Revenues	15,000	15,000	165,119	150,119	58,639
Expenditures					
Capital Outlay					
Capital outlay	-	32,964	32,964	-	-
Total Capital Outlay	-	32,964	32,964	-	-
Total Expenditures	-	32,964	32,964	-	-
Excess (Deficiency) of Revenues Over Expenditures	15,000	(17,964)	132,155	150,119	58,639
Other Financing Sources					
Transfers in	-	-	-	-	733,515
Total Other Financing Sources	-	-	-	-	733,515
Net Change in Fund Balance	\$ 15,000	\$ (17,964)	132,155	\$ 150,119	792,154
Fund Balance, Beginning of Year			792,154		-
Fund Balance, End of Year			\$ 924,309		\$ 792,154

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 7 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 97,400	\$ 97,400	\$ 88,479	\$ (8,921)	\$ 86,392
Investment income	2,600	2,600	6,203	3,603	1,407
Total Revenues	100,000	100,000	94,682	(5,318)	87,799
Expenditures					
Total Expenditures	-	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	100,000	100,000	94,682	(5,318)	87,799
Other Financing Sources					
Transfers in	-	-	-	-	540,979
Total Other Financing Sources	-	-	-	-	540,979
Net Change in Fund Balance	\$ 100,000	\$ 100,000	94,682	\$ (5,318)	628,778
Fund Balance, Beginning of Year			628,778		-
Fund Balance, End of Year			\$ 723,460		\$ 628,778

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 8 Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2018 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 47,800	\$ 47,800	\$ 101,296	\$ 53,496	\$ 52,758
Investment income	2,200	2,200	3,729	1,529	1,020
Total Revenues	50,000	50,000	105,025	55,025	53,778
Expenditures					
Capital Outlay					
Capital outlay	130,000	130,000	8,082	121,918	133,727
Total Capital Outlay	130,000	130,000	8,082	121,918	133,727
Total Expenditures	130,000	130,000	8,082	121,918	133,727
Excess (Deficiency) of Revenues Over Expenditures	(80,000)	(80,000)	96,943	176,943	(79,949)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	408,494
Transfers out	-	-	-	-	(16,713)
Total Other Financing Sources (Uses)	-	-	-	-	391,781
Net Change in Fund Balance	\$ (80,000)	\$ (80,000)	96,943	\$ 176,943	311,832
Fund Balance, Beginning of Year			311,832		-
Fund Balance, End of Year			\$ 408,775		\$ 311,832

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 9 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 4,110	\$ 4,110	\$ 22,640
Charges for services	247,000	247,000	154,911	(92,089)	232,086
Investment income	3,000	3,000	4,689	1,689	1,578
Total Revenues	250,000	250,000	163,710	(86,290)	256,304
Expenditures					
Highways, Streets and Bridges					
Contractual Services					
Other contractual services	-	-	-	-	1,580
Total Contractual Services	-	-	-	-	1,580
Total Highways, Streets and Bridges	-	-	-	-	1,580
Capital Outlay					
Capital outlay	805,000	981,726	526,855	454,871	212,840
Total Capital Outlay	805,000	981,726	526,855	454,871	212,840
Total Expenditures	805,000	981,726	526,855	454,871	214,420
Excess (Deficiency) of Revenues Over Expenditures	(555,000)	(731,726)	(363,145)	368,581	41,884
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	595,188
Transfers out	-	-	-	-	(77,465)
Total Other Financing Sources (Uses)	-	-	-	-	517,723
Net Change in Fund Balance	\$ (555,000)	\$ (731,726)	(363,145)	\$ 368,581	559,607
Fund Balance, Beginning of Year			559,607		-
Fund Balance, End of Year			\$ 196,462		\$ 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, 2018
With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ 10,800	\$ 10,800	\$ 36,357	\$ 25,557	\$ 13,982
Total Revenues	10,800	10,800	36,357	25,557	13,982
Expenditures					
General Government					
Contractual Services					
Other contractual services	36,038	36,038	-	36,038	-
Total Contractual Services	36,038	36,038	-	36,038	-
Total General Government	36,038	36,038	-	36,038	-
Capital Outlay					
Capital outlay	3,862,774	3,862,774	2,272,397	1,590,377	2,440,616
Total Capital Outlay	3,862,774	3,862,774	2,272,397	1,590,377	2,440,616
Total Expenditures	3,898,812	3,898,812	2,272,397	1,626,415	2,440,616
Excess (Deficiency) of Revenues Over Expenditures	(3,888,012)	(3,888,012)	(2,236,040)	1,651,972	(2,426,634)
Other Financing Sources (Uses)					
Transfers in	2,200,000	2,200,000	2,200,000	-	3,213,000
Transfers out	(400,000)	(400,000)	(400,000)	-	-
Total Other Financing Sources (Uses)	1,800,000	1,800,000	1,800,000	-	3,213,000
Net Change in Fund Balance	\$ (2,088,012)	\$ (2,088,012)	(436,040)	\$ 1,651,972	786,366
Fund Balance, Beginning of Year			2,641,957		1,855,591
Fund Balance, End of Year			\$ 2,205,917		\$ 2,641,957

DUPAGE COUNTY, ILLINOIS

Du-Comm Construction Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Investment income	\$ -	\$ 100,000	\$ 58,617	\$ (41,383)	\$ 1,855
Miscellaneous	-	-	1,801,042	1,801,042	771,762
Total Revenues	-	100,000	1,859,659	1,759,659	773,617
Expenditures					
Debt Service					
Issuance costs	-	50,000	50,000	-	-
Total Debt Service	-	50,000	50,000	-	-
Capital Outlay					
Capital outlay	9,010,000	9,210,000	9,207,307	2,693	7,404,046
Total Capital Outlay	9,010,000	9,210,000	9,207,307	2,693	7,404,046
Total Expenditures	9,010,000	9,260,000	9,257,307	2,693	7,404,046
Excess (Deficiency) of Revenues Over Expenditures	(9,010,000)	(9,160,000)	(7,397,648)	1,762,352	(6,630,429)
Other Financing Sources					
Transfers in	-	-	350,000	350,000	1,742,061
Long term debt issued	-	7,500,000	7,500,000	-	-
Capital contributions	-	-	-	-	4,000,000
Total Other Financing Sources	-	7,500,000	7,850,000	350,000	5,742,061
Net Change in Fund Balance	\$ (9,010,000)	\$ (1,660,000)	452,352	\$ 2,112,352	(888,368)
Fund Balance (Deficit), Beginning of Year			(888,368)		-
Fund Balance (Deficit), End of Year			\$ (436,016)		\$ (888,368)

DUPAGE COUNTY, ILLINOIS

Special Service Area #35 Lakes of Royce Renaissance Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018			Variance With Final Budget Positive (Negative)	2017 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ 600	\$ 600	\$ 6,203	\$ 5,603	\$ 2,754
Miscellaneous	-	-	43,178	43,178	-
Total Revenues	600	600	49,381	48,781	2,754
Expenditures					
Capital Outlay					
Capital outlay	-	493,366	445,164	48,202	-
Total Capital Outlay	-	493,366	445,164	48,202	-
Total Expenditures	-	493,366	445,164	48,202	-
Net Change in Fund Balance	\$ 600	\$ (492,766)	(395,783)	\$ 96,983	2,754
Fund Balance, Beginning of Year			565,124		562,370
Fund Balance, End of Year			\$ 169,341		\$ 565,124

DUPAGE COUNTY, ILLINOIS

Health Department Infrastructure Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2018
 With Comparative Actual Amounts for the Year Ended November 30, 2017

	2018				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2017 Actual
Revenues					
Investment income	\$ -	\$ -	\$ 14,388	\$ 14,388	\$ 2,220
Miscellaneous	800,000	800,000	459,245	(340,755)	-
Total Revenues	800,000	800,000	473,633	(326,367)	2,220
Expenditures					
Capital Outlay					
Capital outlay	2,516,091	2,516,091	1,776,962	739,129	-
Total Capital Outlay	2,516,091	2,516,091	1,776,962	739,129	-
Total Expenditures	2,516,091	2,516,091	1,776,962	739,129	-
Excess (Deficiency) of Revenues Over Expenditures	(1,716,091)	(1,716,091)	(1,303,329)	412,762	2,220
Other Financing Sources					
Transfers in	500,000	500,000	500,000	-	500,000
Sale of capital assets	-	-	821,907	821,907	-
Total Other Financing Sources	500,000	500,000	1,321,907	821,907	500,000
Net Change in Fund Balance	\$ (1,216,091)	\$ (1,216,091)	18,578	\$ 1,234,669	502,220
Fund Balance, Beginning of Year			1,217,113		714,893
Fund Balance, End of Year			\$ 1,235,691		\$ 1,217,113

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

AGENCY FUNDS

COUNTY COLLECTOR

General– This fund was established to account for the collection and distribution of real estate taxes for the various taxing bodies within the County.

Bankruptcy Escrow – This fund was established to account for monies set aside for payment of taxes due from parties that have filed for bankruptcy.

COUNTY TREASURER

Escrow – This fund was established 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 was established to account for receipt and disbursement of township Motor Fuel Tax monies.

Condemnation – This fund was established to hold monies, via court order, which represents compensation due to the property owner for pending resolution of condemnation proceedings.

Employee's Special Wage Deduction – This fund was established to account for receipt and disbursement of withholdings to satisfy wage summons.

Sale in Error Interest – This fund was established to provide a mechanism to pay accrued interest charges payable on tax sales made in error. An annual tax sales fee finances this fund.

Domestic Relations Legal – This fund was established to account for 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 was established to account for a previous escrow deposit related to the Kogen Trust and various other parties.

Local Law Drug Enforcement – This fund was established 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 – This fund was established to account for receipt and disbursement of fees collected in criminal traffic cases.

Bond – This fund was established to account for collection and subsequent refund, or forfeit, of bonds posted with the Court.

Civil Fee – This fund was established to account for civil fees collected and expended separate from criminal fees.

Investment – This fund was established to account for amounts temporarily transferred from the above Clerk of the Circuit Court Agency funds that can be invested.

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

AGENCY FUNDS

COUNTY SHERIFF

Chancery Sales – This fund was established to account for transactions relating to the Sheriff's Office sale of foreclosed properties.

Commissary – This fund was established to account for profits earned on jail commissary transactions that are used for inmate welfare purposes.

Inmate Special – This fund was established to account for the total of all transactions in accounts held for each inmate.

Arson Task Force – This fund was established to account for receipts and expenditures of monies by the Arson Task Force developed by municipalities to mutually assist in arson-related matters.

Investigative – This fund was established to account for transactions relating to the Sheriff's Office investigations requiring monies in advance.

Federal Law Enforcement Treasury – This fund was established to account for transactions relating to drug enforcement expenditures in coordination with federal agencies. Funding is provided by court order pursuant to drug cases.

Drug Traffic Prevention (State) – This fund was established to account for transactions relating to drug enforcement expenditures in coordination with state agencies. Funding is provided by court order pursuant to drug cases.

Sheriff's Administrative – This special Sheriff's fund was established to account for transactions that require advanced funding. The funds are then subsequently reimbursed.

Federal Drug Traffic Seizure – This fund was established to account for collection and disbursement of legally seized funds. The funds are used for narcotic investigations, drug prevention, drug education and training as directed by Federal statutes.

Sex Offender – This fund was established to account for collection of annual statutory registration fees paid by registered convicted sex offenders residing in the County.

Extradition – This fund was established to account for transactions relating to transportation provided by the Sheriff's Office to prisoners.

Chancery Surplus – This fund was established to account for funds from sales of homes that have been foreclosed. The funds may be distributed to the property owner, or to a party with a lien on the property.

Real Estate Personal Property Levy – This fund was established to account for transactions related to Levies (formerly Levy & Replevin) for the processing and sale of property.

Inmate Sedentary – This fund was established as a holding account for the personal funds of an inactive inmate that are to be picked up by the inmate. An inmate's personal funds are held when an inmate is released after bookkeeping hours.

Murder Violent Offender Against Youth – This fund was established to account for registration fees paid by violent sex offenders against youth. These fees are maintained separately from general sex offender fees and are used for programs to prevent murder violent.

Federal Law Enforcement Justice – This fund was established to account for awarded Federal Justice funds which are required to be used solely for law enforcement.

Money Laundering Seizure – This fund was established to account for money seized from investigations that relate to money laundering and awaiting disposition from the courts.

DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2018

AGENCY FUNDS

OTHER AGENCY FUNDS

County Clerk – This fund was established to account for transactions relating to the redemption of delinquent tax sale payments.

State's Attorney – Tax and Investigative – This fund was established to account for transactions relating to State's Attorney investigations which require advance funding.

County Probation Department – This fund was established to account for transactions relating to amounts paid by offenders to their victims, as a condition of probation.

Care Center – Special – This fund was established to account for transactions within the clearing account used to split individual resident checks among multiple funds.

Care Center – Residents' Agency – This fund was established to account for resident assets that are in the custody of the Center. These assets are to be used for the residents' personal expenditures.

Care Center – Administrative – This fund was established to account for transactions occurring within the Care Center activity and donation accounts that are not a part of conventional Care Center governmental operations.

Special Service Area #32-Riviera Court/Special Service Area #33-Judith Court – These funds were established to account for all resources received and used for a water supply system to be constructed and installed within the special service areas.

Special Service Area #26-Bruce Lake/Special Service Area #25-Westlands/Special Service Area #19-Glen Ellyn Woods – These funds were established to account for local property taxes, and payment of principal, interest, and agent fees on the 2013 Special Service Area Refunding Bonds. The bonds were issued to finance the construction and installation of a sanitary sewer system within the special service areas, and to pay the bond issuance costs.

Special Service Area #38-Nelson Highview – This fund was established to account for local property taxes, and payment of principal, interest, and agent fees on the 2012 Special Service Area Bonds. The bonds were issued to finance the construction and installation of a sanitary sewer system within the special service area; fund a debt service reserve; and to pay the issuance costs.

Anti-Crime Contribution Committee – This fund is used to account for 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, 2018

	County Collector	County Treasurer	Clerk of the Circuit Court	County Sheriff	Other
Assets					
Cash and investments	\$ 27,356,553	\$ 6,408,171	\$ 14,290,789	\$ 10,864,246	\$ 2,600,304
Accrued interest	-	2,071	41,076	-	456
Restricted cash	-	-	-	-	117,914
Due from federal, state and other governmental units	-	47,560	-	-	-
Due from other funds	4,014	-	9,573,607	-	-
Total Assets	<u>\$ 27,360,567</u>	<u>\$ 6,457,802</u>	<u>\$ 23,905,472</u>	<u>\$ 10,864,246</u>	<u>\$ 2,718,674</u>
Liabilities					
Accounts payable	\$ -	\$ 19,566	\$ -	\$ -	\$ -
Due to federal, state and other governmental units	24,670,627	3,384,051	-	-	167,243
Due to other funds	4,014	-	9,573,607	-	-
Due to primary government	431,004	-	-	-	-
Other liabilities	2,254,922	3,054,185	14,331,865	10,864,246	2,551,431
Total Liabilities	<u>\$ 27,360,567</u>	<u>\$ 6,457,802</u>	<u>\$ 23,905,472</u>	<u>\$ 10,864,246</u>	<u>\$ 2,718,674</u>

Agency Total	Inter-Agency Elimination	Total
\$ 61,520,063	\$ -	\$ 61,520,063
43,603	-	43,603
117,914	-	117,914
47,560	-	47,560
9,577,621	(9,577,621)	-
<u>\$ 71,306,761</u>	<u>\$ (9,577,621)</u>	<u>\$ 61,729,140</u>

\$ 19,566	\$ -	\$ 19,566
28,221,921	-	28,221,921
9,577,621	(9,577,621)	-
431,004	-	431,004
33,056,649	-	33,056,649
<u>\$ 71,306,761</u>	<u>\$ (9,577,621)</u>	<u>\$ 61,729,140</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
County Collector				
<u>General</u>				
Assets				
Cash and investments	\$ 30,639,321	\$ 5,978,819,091	\$ 5,982,109,822	\$ 27,348,590
Total Assets	<u>\$ 30,639,321</u>	<u>\$ 5,978,819,091</u>	<u>\$ 5,982,109,822</u>	<u>\$ 27,348,590</u>
Liabilities				
Due to federal, state and other governmental units	\$ 27,638,877	\$ 5,971,136,978	\$ 5,974,105,228	\$ 24,670,627
Due to other funds	-	4,014	-	4,014
Due to primary government	1,083,740	859,583	1,512,319	431,004
Other liabilities	1,916,704	6,818,516	6,492,275	2,242,945
Total Liabilities	<u>\$ 30,639,321</u>	<u>\$ 5,978,819,091</u>	<u>\$ 5,982,109,822</u>	<u>\$ 27,348,590</u>
<u>Bankruptcy Escrow</u>				
Assets				
Cash and investments	\$ 12,202	\$ 408,747	\$ 412,986	\$ 7,963
Due from other funds	-	4,014	-	4,014
Total Assets	<u>\$ 12,202</u>	<u>\$ 412,761</u>	<u>\$ 412,986</u>	<u>\$ 11,977</u>
Liabilities				
Other liabilities	\$ 12,202	\$ 412,761	\$ 412,986	\$ 11,977
Total Liabilities	<u>\$ 12,202</u>	<u>\$ 412,761</u>	<u>\$ 412,986</u>	<u>\$ 11,977</u>
<u>Total - All County Collector's Agency Funds</u>				
Assets				
Cash and investments	\$ 30,651,523	\$ 5,979,227,838	\$ 5,982,522,808	\$ 27,356,553
Due from other funds	-	4,014	-	4,014
Total Assets	<u>\$ 30,651,523</u>	<u>\$ 5,979,231,852</u>	<u>\$ 5,982,522,808</u>	<u>\$ 27,360,567</u>
Liabilities				
Due to federal, state and other governmental units	\$ 27,638,877	\$ 5,971,136,978	\$ 5,974,105,228	\$ 24,670,627
Due to other funds	-	4,014	-	4,014
Due to primary government	1,083,740	859,583	1,512,319	431,004
Other liabilities	1,928,906	7,231,277	6,905,261	2,254,922
Total Liabilities	<u>\$ 30,651,523</u>	<u>\$ 5,979,231,852</u>	<u>\$ 5,982,522,808</u>	<u>\$ 27,360,567</u>
County Treasurer				
<u>Escrow</u>				
Assets				
Cash and investments	\$ 125,672	\$ 186,300	\$ 123,411	\$ 188,561
Total Assets	<u>\$ 125,672</u>	<u>\$ 186,300</u>	<u>\$ 123,411</u>	<u>\$ 188,561</u>
Liabilities				
Other liabilities	\$ 125,672	\$ 186,300	\$ 123,411	\$ 188,561
Total Liabilities	<u>\$ 125,672</u>	<u>\$ 186,300</u>	<u>\$ 123,411</u>	<u>\$ 188,561</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
County Treasurer (cont.)				
<u>Township Projects</u>				
Assets				
Cash and investments	\$ 2,936,553	\$ 605,958	\$ 188,525	\$ 3,353,986
Accrued interest	6,730	2,071	6,730	2,071
Due from federal, state and other governmental units	47,800	47,560	47,800	47,560
Total Assets	<u>\$ 2,991,083</u>	<u>\$ 655,589</u>	<u>\$ 243,055</u>	<u>\$ 3,403,617</u>
Liabilities				
Accounts payable	\$ -	\$ 19,566	\$ -	\$ 19,566
Due to federal, state and other governmental units	2,991,083	636,021	243,053	3,384,051
Total Liabilities	<u>\$ 2,991,083</u>	<u>\$ 655,587</u>	<u>\$ 243,053</u>	<u>\$ 3,403,617</u>
<u>Condemnation</u>				
Assets				
Cash and investments	\$ 2,761,608	\$ 1,383,758	\$ 2,060,559	\$ 2,084,807
Total Assets	<u>\$ 2,761,608</u>	<u>\$ 1,383,758</u>	<u>\$ 2,060,559</u>	<u>\$ 2,084,807</u>
Liabilities				
Other liabilities	\$ 2,761,608	\$ 1,383,758	\$ 2,060,559	\$ 2,084,807
Total Liabilities	<u>\$ 2,761,608</u>	<u>\$ 1,383,758</u>	<u>\$ 2,060,559</u>	<u>\$ 2,084,807</u>
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash and investments	\$ 23,677	\$ 204,656	\$ 205,111	\$ 23,222
Total Assets	<u>\$ 23,677</u>	<u>\$ 204,656</u>	<u>\$ 205,111</u>	<u>\$ 23,222</u>
Liabilities				
Other liabilities	\$ 23,677	\$ 204,656	\$ 205,111	\$ 23,222
Total Liabilities	<u>\$ 23,677</u>	<u>\$ 204,656</u>	<u>\$ 205,111</u>	<u>\$ 23,222</u>
<u>Sale in Error Interest</u>				
Assets				
Cash and investments	\$ 615,320	\$ 113,063	\$ 119,123	\$ 609,260
Total Assets	<u>\$ 615,320</u>	<u>\$ 113,063</u>	<u>\$ 119,123</u>	<u>\$ 609,260</u>
Liabilities				
Other liabilities	\$ 615,320	\$ 113,063	\$ 119,123	\$ 609,260
Total Liabilities	<u>\$ 615,320</u>	<u>\$ 113,063</u>	<u>\$ 119,123</u>	<u>\$ 609,260</u>
<u>Domestic Relations Legal</u>				
Assets				
Cash and investments	\$ 90,603	\$ 226,579	\$ 225,028	\$ 92,154
Total Assets	<u>\$ 90,603</u>	<u>\$ 226,579</u>	<u>\$ 225,028</u>	<u>\$ 92,154</u>
Liabilities				
Other liabilities	\$ 90,603	\$ 226,579	\$ 225,028	\$ 92,154
Total Liabilities	<u>\$ 90,603</u>	<u>\$ 226,579</u>	<u>\$ 225,028</u>	<u>\$ 92,154</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
County Treasurer (cont.)				
<u>Kogen Trust Agreement</u>				
Assets				
Cash and investments	\$ 19,120	\$ 29	\$ -	\$ 19,149
Total Assets	<u>\$ 19,120</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ 19,149</u>
Liabilities				
Other liabilities	\$ 19,120	\$ 29	\$ -	\$ 19,149
Total Liabilities	<u>\$ 19,120</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ 19,149</u>
<u>Local Law Drug Enforcement</u>				
Assets				
Cash and investments	\$ 34,647	\$ 2,385	\$ -	\$ 37,032
Total Assets	<u>\$ 34,647</u>	<u>\$ 2,385</u>	<u>\$ -</u>	<u>\$ 37,032</u>
Liabilities				
Other liabilities	\$ 34,647	\$ 2,385	\$ -	\$ 37,032
Total Liabilities	<u>\$ 34,647</u>	<u>\$ 2,385</u>	<u>\$ -</u>	<u>\$ 37,032</u>
<u>Total - All County Treasurer's Agency Funds</u>				
Assets				
Cash and investments	\$ 6,607,200	\$ 2,722,728	\$ 2,921,757	\$ 6,408,171
Accrued interest	6,730	2,071	6,730	2,071
Due from federal, state and other governmental units	47,800	47,560	47,800	47,560
Total Assets	<u>\$ 6,661,730</u>	<u>\$ 2,772,359</u>	<u>\$ 2,976,287</u>	<u>\$ 6,457,802</u>
Liabilities				
Accounts payable	\$ -	\$ 19,566	\$ -	\$ 19,566
Due to federal, state and other governmental units	2,991,083	636,021	243,053	3,384,051
Other liabilities	3,670,647	2,116,770	2,733,232	3,054,185
Total Liabilities	<u>\$ 6,661,730</u>	<u>\$ 2,772,357</u>	<u>\$ 2,976,285</u>	<u>\$ 6,457,802</u>
Clerk of the Circuit Court				
<u>Criminal Traffic</u>				
Assets				
Cash and investments	\$ 4,617,386	\$ 48,626,606	\$ 50,294,877	\$ 2,949,115
Due from other funds	8,683,012	-	-	8,683,012
Total Assets	<u>\$ 13,300,398</u>	<u>\$ 48,626,606</u>	<u>\$ 50,294,877</u>	<u>\$ 11,632,127</u>
Liabilities				
Other liabilities	\$ 13,300,398	\$ 48,626,606	\$ 50,294,877	\$ 11,632,127
Total Liabilities	<u>\$ 13,300,398</u>	<u>\$ 48,626,606</u>	<u>\$ 50,294,877</u>	<u>\$ 11,632,127</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
Clerk of the Circuit Court (cont.)				
<u>Bond</u>				
Assets				
Cash and investments	\$ 1,481,490	\$ 475,475	\$ 1,107,043	\$ 849,922
Due from other funds	790,595	-	-	790,595
Total Assets	<u>\$ 2,272,085</u>	<u>\$ 475,475</u>	<u>\$ 1,107,043</u>	<u>\$ 1,640,517</u>
Liabilities				
Other liabilities	\$ 2,272,085	\$ 475,475	\$ 1,107,043	\$ 1,640,517
Total Liabilities	<u>\$ 2,272,085</u>	<u>\$ 475,475</u>	<u>\$ 1,107,043</u>	<u>\$ 1,640,517</u>
<u>Civil Fee</u>				
Assets				
Cash and investments	\$ 696,297	\$ 9,989,154	\$ 9,580,936	\$ 1,104,515
Total Assets	<u>\$ 696,297</u>	<u>\$ 9,989,154</u>	<u>\$ 9,580,936</u>	<u>\$ 1,104,515</u>
Liabilities				
Due to other funds	\$ 100,000	\$ -	\$ -	\$ 100,000
Other liabilities	596,297	9,989,154	9,580,936	1,004,515
Total Liabilities	<u>\$ 696,297</u>	<u>\$ 9,989,154</u>	<u>\$ 9,580,936</u>	<u>\$ 1,104,515</u>
<u>Investment</u>				
Assets				
Cash and investments	\$ 9,365,712	\$ 21,525	\$ -	\$ 9,387,237
Accrued interest	7,895	41,076	7,895	41,076
Due from other funds	100,000	-	-	100,000
Total Assets	<u>\$ 9,473,607</u>	<u>\$ 62,601</u>	<u>\$ 7,895</u>	<u>\$ 9,528,313</u>
Liabilities				
Due to other funds	\$ 9,473,607	\$ -	\$ -	\$ 9,473,607
Other liabilities	-	62,601	7,895	54,706
Total Liabilities	<u>\$ 9,473,607</u>	<u>\$ 62,601</u>	<u>\$ 7,895</u>	<u>\$ 9,528,313</u>
Total - All Clerk of the Circuit Court's Agency Funds				
Assets				
Cash and investments	\$ 16,160,885	\$ 59,112,760	\$ 60,982,856	\$ 14,290,789
Accrued interest	7,895	41,076	7,895	41,076
Due from other funds	9,573,607	-	-	9,573,607
Total Assets	<u>\$ 25,742,387</u>	<u>\$ 59,153,836</u>	<u>\$ 60,990,751</u>	<u>\$ 23,905,472</u>
Liabilities				
Due to other funds	\$ 9,573,607	\$ -	\$ -	\$ 9,573,607
Other liabilities	16,168,780	59,153,836	60,990,751	14,331,865
Total Liabilities	<u>\$ 25,742,387</u>	<u>\$ 59,153,836</u>	<u>\$ 60,990,751</u>	<u>\$ 23,905,472</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
County Sheriff				
<u>Chancery Sales</u>				
Assets				
Cash and investments	\$ 8,012,666	\$ 49,784,483	\$ 52,402,904	\$ 5,394,245
Total Assets	<u>\$ 8,012,666</u>	<u>\$ 49,784,483</u>	<u>\$ 52,402,904</u>	<u>\$ 5,394,245</u>
Liabilities				
Other liabilities	\$ 8,012,666	\$ 49,784,483	\$ 52,402,904	\$ 5,394,245
Total Liabilities	<u>\$ 8,012,666</u>	<u>\$ 49,784,483</u>	<u>\$ 52,402,904</u>	<u>\$ 5,394,245</u>
<u>Commissary</u>				
Assets				
Cash and investments	\$ 2,628,787	\$ 1,265,374	\$ 1,273,040	\$ 2,621,121
Total Assets	<u>\$ 2,628,787</u>	<u>\$ 1,265,374</u>	<u>\$ 1,273,040</u>	<u>\$ 2,621,121</u>
Liabilities				
Other liabilities	\$ 2,628,787	\$ 1,265,374	\$ 1,273,040	\$ 2,621,121
Total Liabilities	<u>\$ 2,628,787</u>	<u>\$ 1,265,374</u>	<u>\$ 1,273,040</u>	<u>\$ 2,621,121</u>
<u>Inmate Special</u>				
Assets				
Cash and investments	\$ 184,845	\$ 1,413,120	\$ 1,445,894	\$ 152,071
Total Assets	<u>\$ 184,845</u>	<u>\$ 1,413,120</u>	<u>\$ 1,445,894</u>	<u>\$ 152,071</u>
Liabilities				
Other liabilities	\$ 184,845	\$ 1,413,120	\$ 1,445,894	\$ 152,071
Total Liabilities	<u>\$ 184,845</u>	<u>\$ 1,413,120</u>	<u>\$ 1,445,894</u>	<u>\$ 152,071</u>
<u>Arson Task Force</u>				
Assets				
Cash and investments	\$ 6,130	\$ 2,357	\$ 4,388	\$ 4,099
Total Assets	<u>\$ 6,130</u>	<u>\$ 2,357</u>	<u>\$ 4,388</u>	<u>\$ 4,099</u>
Liabilities				
Other liabilities	\$ 6,130	\$ 2,357	\$ 4,388	\$ 4,099
Total Liabilities	<u>\$ 6,130</u>	<u>\$ 2,357</u>	<u>\$ 4,388</u>	<u>\$ 4,099</u>
<u>Investigative</u>				
Assets				
Cash and investments	\$ 66,373	\$ 22,385	\$ 48,187	\$ 40,571
Total Assets	<u>\$ 66,373</u>	<u>\$ 22,385</u>	<u>\$ 48,187</u>	<u>\$ 40,571</u>
Liabilities				
Other liabilities	\$ 66,373	\$ 22,385	\$ 48,187	\$ 40,571
Total Liabilities	<u>\$ 66,373</u>	<u>\$ 22,385</u>	<u>\$ 48,187</u>	<u>\$ 40,571</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
County Sheriff (cont.)				
<u>Federal Law Enforcement Treasury</u>				
Assets				
Cash and investments	\$ 566,864	\$ 399,610	\$ 570,742	\$ 395,732
Total Assets	<u>\$ 566,864</u>	<u>\$ 399,610</u>	<u>\$ 570,742</u>	<u>\$ 395,732</u>
Liabilities				
Other liabilities	\$ 566,864	\$ 399,610	\$ 570,742	\$ 395,732
Total Liabilities	<u>\$ 566,864</u>	<u>\$ 399,610</u>	<u>\$ 570,742</u>	<u>\$ 395,732</u>
<u>Drug Traffic Prevention (State)</u>				
Assets				
Cash and investments	\$ 50,052	\$ 22,496	\$ 3,025	\$ 69,523
Total Assets	<u>\$ 50,052</u>	<u>\$ 22,496</u>	<u>\$ 3,025</u>	<u>\$ 69,523</u>
Liabilities				
Other liabilities	\$ 50,052	\$ 22,496	\$ 3,025	\$ 69,523
Total Liabilities	<u>\$ 50,052</u>	<u>\$ 22,496</u>	<u>\$ 3,025</u>	<u>\$ 69,523</u>
<u>Sheriff's Administrative</u>				
Assets				
Cash and investments	\$ 4,751	\$ 8,828	\$ 8,495	\$ 5,084
Total Assets	<u>\$ 4,751</u>	<u>\$ 8,828</u>	<u>\$ 8,495</u>	<u>\$ 5,084</u>
Liabilities				
Other liabilities	\$ 4,751	\$ 8,828	\$ 8,495	\$ 5,084
Total Liabilities	<u>\$ 4,751</u>	<u>\$ 8,828</u>	<u>\$ 8,495</u>	<u>\$ 5,084</u>
<u>Federal Drug Traffic Seizure</u>				
Assets				
Cash and investments	\$ 8,652	\$ 5,264	\$ 2,041	\$ 11,875
Total Assets	<u>\$ 8,652</u>	<u>\$ 5,264</u>	<u>\$ 2,041</u>	<u>\$ 11,875</u>
Liabilities				
Other liabilities	\$ 8,652	\$ 5,264	\$ 2,041	\$ 11,875
Total Liabilities	<u>\$ 8,652</u>	<u>\$ 5,264</u>	<u>\$ 2,041</u>	<u>\$ 11,875</u>
<u>Sex Offender</u>				
Assets				
Cash and investments	\$ 8,520	\$ 5,795	\$ 4,412	\$ 9,903
Total Assets	<u>\$ 8,520</u>	<u>\$ 5,795</u>	<u>\$ 4,412</u>	<u>\$ 9,903</u>
Liabilities				
Other liabilities	\$ 8,520	\$ 5,795	\$ 4,412	\$ 9,903
Total Liabilities	<u>\$ 8,520</u>	<u>\$ 5,795</u>	<u>\$ 4,412</u>	<u>\$ 9,903</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
County Sheriff (cont.)				
<u>Extradition</u>				
Assets				
Cash and investments	\$ 8,182	\$ 28,829	\$ 30,268	\$ 6,743
Total Assets	<u>\$ 8,182</u>	<u>\$ 28,829</u>	<u>\$ 30,268</u>	<u>\$ 6,743</u>
Liabilities				
Other liabilities	\$ 8,182	\$ 28,829	\$ 30,268	\$ 6,743
Total Liabilities	<u>\$ 8,182</u>	<u>\$ 28,829</u>	<u>\$ 30,268</u>	<u>\$ 6,743</u>
<u>Chancery Surplus</u>				
Assets				
Cash and investments	\$ 1,101,707	\$ 2,972,640	\$ 1,979,089	\$ 2,095,258
Total Assets	<u>\$ 1,101,707</u>	<u>\$ 2,972,640</u>	<u>\$ 1,979,089</u>	<u>\$ 2,095,258</u>
Liabilities				
Other liabilities	\$ 1,101,707	\$ 2,972,640	\$ 1,979,089	\$ 2,095,258
Total Liabilities	<u>\$ 1,101,707</u>	<u>\$ 2,972,640</u>	<u>\$ 1,979,089</u>	<u>\$ 2,095,258</u>
<u>Real Estate Personal Property Levy</u>				
Assets				
Cash and investments	\$ 2,117	\$ 401	\$ 275	\$ 2,243
Total Assets	<u>\$ 2,117</u>	<u>\$ 401</u>	<u>\$ 275</u>	<u>\$ 2,243</u>
Liabilities				
Other liabilities	\$ 2,117	\$ 401	\$ 275	\$ 2,243
Total Liabilities	<u>\$ 2,117</u>	<u>\$ 401</u>	<u>\$ 275</u>	<u>\$ 2,243</u>
<u>Inmate Sedentary</u>				
Assets				
Cash and investments	\$ 17,783	\$ 95,046	\$ 69,672	\$ 43,157
Total Assets	<u>\$ 17,783</u>	<u>\$ 95,046</u>	<u>\$ 69,672</u>	<u>\$ 43,157</u>
Liabilities				
Other liabilities	\$ 17,783	\$ 95,046	\$ 69,672	\$ 43,157
Total Liabilities	<u>\$ 17,783</u>	<u>\$ 95,046</u>	<u>\$ 69,672</u>	<u>\$ 43,157</u>
<u>Murder Violent Offender Against Youth</u>				
Assets				
Cash and investments	\$ 325	\$ 40	\$ -	\$ 365
Total Assets	<u>\$ 325</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ 365</u>
Liabilities				
Other liabilities	\$ 325	\$ 40	\$ -	\$ 365
Total Liabilities	<u>\$ 325</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ 365</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
County Sheriff (cont.)				
<u>Federal Law Enforcement Justice</u>				
Assets				
Cash and investments	\$ 1	\$ 6,383	\$ 4,950	\$ 1,434
Total Assets	<u>\$ 1</u>	<u>\$ 6,383</u>	<u>\$ 4,950</u>	<u>\$ 1,434</u>
Liabilities				
Other liabilities	\$ 1	\$ 6,383	\$ 4,950	\$ 1,434
Total Liabilities	<u>\$ 1</u>	<u>\$ 6,383</u>	<u>\$ 4,950</u>	<u>\$ 1,434</u>
<u>Money Laundering Seizure</u>				
Assets	\$ -	\$ 10,822	\$ -	\$ 10,822
Cash and investments	\$ -	\$ 10,822	\$ -	\$ 10,822
Total Assets				
Liabilities				
Other liabilities	\$ -	\$ 10,822	\$ -	\$ 10,822
Total Liabilities	<u>\$ -</u>	<u>\$ 10,822</u>	<u>\$ -</u>	<u>\$ 10,822</u>
<u>Total - All County Sheriff's Agency Funds</u>				
Assets				
Cash and investments	\$ 12,667,755	\$ 56,043,873	\$ 57,847,382	\$ 10,864,246
Total Assets	<u>\$ 12,667,755</u>	<u>\$ 56,043,873</u>	<u>\$ 57,847,382</u>	<u>\$ 10,864,246</u>
Liabilities				
Other liabilities	\$ 12,667,755	\$ 56,043,873	\$ 57,847,382	\$ 10,864,246
Total Liabilities	<u>\$ 12,667,755</u>	<u>\$ 56,043,873</u>	<u>\$ 57,847,382</u>	<u>\$ 10,864,246</u>
Other Agency Funds				
<u>County Clerk</u>				
Assets				
Cash and investments	\$ 1,125,272	\$ 16,594,541	\$ 16,791,900	\$ 927,913
Total Assets	<u>\$ 1,125,272</u>	<u>\$ 16,594,541</u>	<u>\$ 16,791,900</u>	<u>\$ 927,913</u>
Liabilities				
Other liabilities	\$ 1,125,272	\$ 16,594,541	\$ 16,791,900	\$ 927,913
Total Liabilities	<u>\$ 1,125,272</u>	<u>\$ 16,594,541</u>	<u>\$ 16,791,900</u>	<u>\$ 927,913</u>
<u>State's Attorney - Tax and Investigative</u>				
Assets				
Cash and investments	\$ 10,354	\$ 27,330	\$ 23,003	\$ 14,681
Total Assets	<u>\$ 10,354</u>	<u>\$ 27,330</u>	<u>\$ 23,003</u>	<u>\$ 14,681</u>
Liabilities				
Other liabilities	\$ 10,354	\$ 27,330	\$ 23,003	\$ 14,681
Total Liabilities	<u>\$ 10,354</u>	<u>\$ 27,330</u>	<u>\$ 23,003</u>	<u>\$ 14,681</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
Other Agency Funds (cont.)				
<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</u>				
Assets				
Cash and investments	\$ 115,032	\$ 345,125	\$ 424,104	\$ 36,053
Total Assets	<u>\$ 115,032</u>	<u>\$ 345,125</u>	<u>\$ 424,104</u>	<u>\$ 36,053</u>
Liabilities				
Other liabilities	\$ 115,032	\$ 345,125	\$ 424,104	\$ 36,053
Total Liabilities	<u>\$ 115,032</u>	<u>\$ 345,125</u>	<u>\$ 424,104</u>	<u>\$ 36,053</u>
<u>Care Center - Residents' Agency</u>				
Assets				
Cash and investments	\$ 449,671	\$ 4,082,090	\$ 4,063,467	\$ 468,294
Total Assets	<u>\$ 449,671</u>	<u>\$ 4,082,090</u>	<u>\$ 4,063,467</u>	<u>\$ 468,294</u>
Liabilities				
Other liabilities	\$ 449,671	\$ 4,082,090	\$ 4,063,467	\$ 468,294
Total Liabilities	<u>\$ 449,671</u>	<u>\$ 4,082,090</u>	<u>\$ 4,063,467</u>	<u>\$ 468,294</u>
<u>Care Center - Administrative</u>				
Assets				
Cash and investments	\$ 40,309	\$ 111,353	\$ 88,087	\$ 63,575
Total Assets	<u>\$ 40,309</u>	<u>\$ 111,353</u>	<u>\$ 88,087</u>	<u>\$ 63,575</u>
Liabilities				
Other liabilities	\$ 40,309	\$ 111,353	\$ 88,087	\$ 63,575
Total Liabilities	<u>\$ 40,309</u>	<u>\$ 111,353</u>	<u>\$ 88,087</u>	<u>\$ 63,575</u>
<u>Special Service Area #32 - Riviera Court</u>				
Assets				
Cash and investments	\$ 25,614	\$ 25,647	\$ 26,261	\$ 25,000
Total Assets	<u>\$ 25,614</u>	<u>\$ 25,647</u>	<u>\$ 26,261</u>	<u>\$ 25,000</u>
Liabilities				
Other liabilities	\$ 25,614	\$ 25,647	\$ 26,261	\$ 25,000
Total Liabilities	<u>\$ 25,614</u>	<u>\$ 25,647</u>	<u>\$ 26,261</u>	<u>\$ 25,000</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
Other Agency Funds (cont.)				
<u>Special Service Area #33 - Judith Court</u>				
Assets				
Cash and investments	\$ 29,848	\$ 56,140	\$ 56,891	\$ 29,097
Total Assets	<u>\$ 29,848</u>	<u>\$ 56,140</u>	<u>\$ 56,891</u>	<u>\$ 29,097</u>
Liabilities				
Other liabilities	\$ 29,848	\$ 56,140	\$ 56,891	\$ 29,097
Total Liabilities	<u>\$ 29,848</u>	<u>\$ 56,140</u>	<u>\$ 56,891</u>	<u>\$ 29,097</u>
<u>Special Service Area #26 - Bruce Lake</u>				
Assets				
Cash and investments	\$ -	\$ 133,508	\$ 715	\$ 132,793
Accrued interest	-	82	-	82
Total Assets	<u>\$ -</u>	<u>\$ 133,590</u>	<u>\$ 715</u>	<u>\$ 132,875</u>
Liabilities				
Due from federal, state and other governmental units	\$ -	\$ 28,627	\$ -	\$ 28,627
Other liabilities	-	104,963	715	104,248
Total Liabilities	<u>\$ -</u>	<u>\$ 133,590</u>	<u>\$ 715</u>	<u>\$ 132,875</u>
<u>Special Service Area #25 - Westlands</u>				
Assets				
Cash and investments	\$ -	\$ 184,929	\$ 994	\$ 183,935
Accrued interest	-	114	-	114
Total Assets	<u>\$ -</u>	<u>\$ 185,043</u>	<u>\$ 994</u>	<u>\$ 184,049</u>
Liabilities				
Due from federal, state and other governmental units	\$ -	\$ 10,726	\$ -	\$ 10,726
Other liabilities	-	174,317	994	173,323
Total Liabilities	<u>\$ -</u>	<u>\$ 185,043</u>	<u>\$ 994</u>	<u>\$ 184,049</u>
<u>Special Service Area #19 - Glen Ellyn Woods</u>				
Assets				
Cash and investments	\$ -	\$ 203,917	\$ 1,093	\$ 202,824
Accrued interest	-	126	-	126
Total Assets	<u>\$ -</u>	<u>\$ 204,043</u>	<u>\$ 1,093</u>	<u>\$ 202,950</u>
Liabilities				
Due from federal, state and other governmental units	\$ -	\$ 23,647	\$ -	\$ 23,647
Other liabilities	-	180,396	1,093	179,303
Total Liabilities	<u>\$ -</u>	<u>\$ 204,043</u>	<u>\$ 1,093</u>	<u>\$ 202,950</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
Other Agency Funds (cont.)				
<u>Special Service Area #38 - Nelson Highview</u>				
Assets				
Cash and investments	\$ -	\$ 98,754	\$ 1,164	\$ 97,590
Accrued interest	-	134	-	134
Restricted cash	-	117,914	-	117,914
Total Assets	<u>\$ -</u>	<u>\$ 216,802</u>	<u>\$ 1,164</u>	<u>\$ 215,638</u>
Liabilities				
Due from federal, state and other governmental units	\$ -	\$ 104,243	\$ -	\$ 104,243
Other liabilities	-	112,559	1,164	111,395
Total Liabilities	<u>\$ -</u>	<u>\$ 216,802</u>	<u>\$ 1,164</u>	<u>\$ 215,638</u>
<u>Anti-Crime Contribution Committee</u>				
Assets				
Cash and investments	\$ 56,835	\$ 125,745	\$ 101,715	\$ 80,865
Total Assets	<u>\$ 56,835</u>	<u>\$ 125,745</u>	<u>\$ 101,715</u>	<u>\$ 80,865</u>
Liabilities				
Other liabilities	\$ 56,835	\$ 125,745	\$ 101,715	\$ 80,865
Total Liabilities	<u>\$ 56,835</u>	<u>\$ 125,745</u>	<u>\$ 101,715</u>	<u>\$ 80,865</u>
<u>Total - All Other Agency Funds</u>				
Assets				
Cash and investments	\$ 2,190,619	\$ 21,989,079	\$ 21,579,394	\$ 2,600,304
Accrued interest	-	456	-	456
Restricted cash	-	117,914	-	117,914
Total Assets	<u>\$ 2,190,619</u>	<u>\$ 22,107,449</u>	<u>\$ 21,579,394</u>	<u>\$ 2,718,674</u>
Liabilities				
Due from federal, state and other governmental units	\$ -	\$ 167,243	\$ -	\$ 167,243
Other liabilities	2,190,619	21,940,206	21,579,394	2,551,431
Total Liabilities	<u>\$ 2,190,619</u>	<u>\$ 22,107,449</u>	<u>\$ 21,579,394</u>	<u>\$ 2,718,674</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2018

	Balances November 30, 2017	Additions	Deductions	Balances November 30, 2018
Total - All Agency Funds				
Assets				
Cash and investments	\$ 68,277,982	\$ 6,119,096,278	\$ 6,125,854,197	\$ 61,520,063
Accrued interest	14,625	43,603	14,625	43,603
Restricted cash	-	117,914	-	117,914
Due from federal, state and other governmental units	47,800	47,560	47,800	47,560
Due from other funds	9,573,607	4,014	-	9,577,621
Inter-agency eliminations	(9,573,607)	(4,014)	-	(9,577,621)
Total Assets	<u>\$ 68,340,407</u>	<u>\$ 6,119,305,355</u>	<u>\$ 6,125,916,622</u>	<u>\$ 61,729,140</u>
Liabilities				
Accounts payable	\$ -	\$ 19,566	\$ -	\$ 19,566
Due to federal, state and other governmental units	30,629,960	5,971,940,242	5,974,348,281	28,221,921
Due to other funds	9,573,607	4,014	-	9,577,621
Due to primary government	1,083,740	859,583	1,512,319	431,004
Other liabilities	36,626,707	146,485,962	150,056,020	33,056,649
Inter-agency eliminations	(9,573,607)	(4,014)	-	(9,577,621)
Total Liabilities	<u>\$ 68,340,407</u>	<u>\$ 6,119,305,353</u>	<u>\$ 6,125,916,620</u>	<u>\$ 61,729,140</u>

(Concluded)

DUPAGE COUNTY, ILLINOIS

Statistical Section
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November 30, 2018

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.

<u>Contents</u>	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	274 - 283
Revenue Capacity	
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	284 - 300
Debt Capacity	
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.	301 - 308
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.	309 - 311
Operating Information	
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.	312 - 315
Required Information for Continuing Disclosure Undertaking	
These schedules contain information required for the Continuing Disclosure Undertaking related to the Water and Sewerage Revenue Bonds.	316 - 317

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>2018**</u>	<u>2017</u>	<u>2016</u>	<u>2015*</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 625,742,940	\$ 623,679,077	\$ 594,352,186	\$ 580,627,647
Restricted	121,522,721	125,852,706	119,486,253	117,600,829
Unrestricted	<u>(32,145,346)</u>	<u>(16,040,312)</u>	<u>5,785,430</u>	<u>13,330,169</u>
Total Governmental Activities				
Net Position	<u>\$ 715,120,315</u>	<u>\$ 733,491,471</u>	<u>\$ 719,623,869</u>	<u>\$ 711,558,645</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 82,089,431	\$ 75,994,928	\$ 75,094,490	\$ 75,103,186
Restricted	5,724,817	7,731,597	7,940,808	8,154,946
Unrestricted	<u>6,980,923</u>	<u>7,389,534</u>	<u>7,689,370</u>	<u>7,739,008</u>
Total Business-Type Activities				
Net Position	<u>\$ 94,795,171</u>	<u>\$ 91,116,059</u>	<u>\$ 90,724,668</u>	<u>\$ 90,997,140</u>
Primary Government				
Net Investment in Capital Assets	\$ 707,832,371	\$ 699,674,005	\$ 669,446,676	\$ 655,730,833
Restricted	127,247,538	133,584,303	127,427,061	125,755,775
Unrestricted	<u>(25,164,423)</u>	<u>(8,650,778)</u>	<u>13,474,800</u>	<u>21,069,177</u>
Total Primary Government				
Net Position	<u>\$ 809,915,486</u>	<u>\$ 824,607,530</u>	<u>\$ 810,348,537</u>	<u>\$ 802,555,785</u>

*Beginning in 2015, the County implemented GASB 68 which resulted in the inclusion of a net pension liability.

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a total OPEB 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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 553,057,327	\$ 536,331,604	\$ 538,504,376	\$ 535,999,719	\$ 524,578,436	\$ 526,643,803
113,386,064	104,883,465	97,015,462	31,038,559	31,388,626	32,837,493
<u>74,517,604</u>	<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>\$ 740,960,995</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>
\$ 74,249,205	\$ 75,261,628	\$ 75,116,586	\$ 74,764,812	\$ 84,877,600	\$ 85,901,560
7,875,651	2,908,933	2,858,239	2,239,517	2,293,027	2,500,566
<u>9,370,325</u>	<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>\$ 91,495,181</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>
\$ 627,306,532	\$ 611,593,232	\$ 613,620,962	\$ 610,764,531	\$ 609,456,036	\$ 612,545,363
121,261,715	107,792,398	99,873,701	33,278,076	33,681,653	35,338,059
<u>83,887,929</u>	<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>\$ 832,456,176</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>

DUPAGE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Expenses				
Governmental Activities:				
General government	\$ 65,136,199	\$ 72,457,109	\$ 69,515,257	\$ 64,009,439
Health and public safety	162,563,454	168,246,386	157,198,054	145,973,738
Highways, streets, and bridges	48,639,059	50,970,785	45,636,779	42,625,944
Public services	39,840,862	37,112,958	32,343,865	38,542,615
Judicial	61,246,845	63,119,074	61,538,468	61,438,339
Public works	3,486,789	2,082,048	6,935,623	7,481,712
Educational services	807,472	1,126,335	1,273,138	1,035,230
Conservation and recreation	7,640,105	5,501,460	1,220,514	5,787,926
Interest and fiscal charges	<u>7,062,622</u>	<u>7,574,289</u>	<u>9,537,523</u>	<u>12,325,584</u>
Total Governmental Activities Expenses	<u>396,423,407</u>	<u>408,190,444</u>	<u>385,199,221</u>	<u>379,220,527</u>
Business-Type Activities:				
Convalescent Center	-	-	-	-
Water and Sewage System	<u>26,245,541</u>	<u>26,408,255</u>	<u>25,290,262</u>	<u>24,400,761</u>
Total Business-Type Activities Expenses	<u>26,245,541</u>	<u>26,408,255</u>	<u>25,290,262</u>	<u>24,400,761</u>
Total Primary Government Expenses	<u>\$ 422,668,948</u>	<u>\$ 434,598,699</u>	<u>\$ 410,489,483</u>	<u>\$ 403,621,288</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General government	\$ 15,376,746	\$ 15,722,622	\$ 17,172,528	\$ 17,510,272
Health and public safety	31,120,217	28,424,924	25,248,385	28,318,854
Highways, streets, and bridges	2,467,092	2,991,190	2,992,488	3,501,875
Public services	3,291,655	4,115,241	2,558,397	2,846,896
Judicial	25,973,772	25,627,307	26,127,558	28,052,921
Public works	-	-	1,348,894	-
Conservation and recreation	627,292	1,414,473	-	1,211,621
Operating Grants and Contributions:				
General government	453,953	144,072	582,275	439,546
Health and public safety	34,616,322	42,674,764	39,515,492	35,079,305
Highways, streets, and bridges	15,816,803	16,877,757	16,187,098	16,421,951
Public services	29,224,228	27,073,272	26,224,733	28,767,670
Judicial	6,234,236	6,540,713	5,477,820	5,361,280
Public works	-	-	85,114	-
Conservation and recreation	286,913	174,336	-	54,715
Capital Grants and Contributions	<u>1,089,219</u>	<u>37,098,953</u>	<u>16,950,047</u>	<u>12,124,014</u>
Total Governmental Activities				
Program Revenues	<u>166,578,448</u>	<u>208,879,624</u>	<u>180,470,829</u>	<u>179,690,920</u>
Business-Type Activities:				
Charges for Services				
Convalescent Center	-	-	-	-
Water and Sewage System	25,454,707	25,418,267	23,947,678	22,802,761
Capital Grants and Contributions	<u>2,976,733</u>	<u>1,327,725</u>	<u>987,953</u>	<u>1,574,921</u>
Total Business-Type Activities				
Program Revenues	<u>28,431,440</u>	<u>26,745,992</u>	<u>24,935,631</u>	<u>24,377,682</u>
Total Primary Government	<u>\$ 195,009,888</u>	<u>\$ 235,625,616</u>	<u>\$ 205,406,460</u>	<u>\$ 204,068,602</u>
Net (Expense)/Revenue				
Governmental Activities	(229,844,959)	(199,310,820)	(204,728,392)	(199,529,607)
Business-Type Activities	<u>2,185,899</u>	<u>337,737</u>	<u>(354,631)</u>	<u>(23,079)</u>
Total Primary Government Net Expense	<u>\$ (227,659,060)</u>	<u>\$ (198,973,083)</u>	<u>\$ (205,083,023)</u>	<u>\$ (199,552,686)</u>

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 82,493,802	\$ 86,856,356	\$ 87,542,910	\$ 83,299,732	\$ 82,328,234	\$ 89,128,191
126,148,840	126,725,674	127,138,340	128,664,640	95,942,738	96,975,837
40,157,811	38,529,997	43,121,555	42,996,381	44,101,530	36,932,547
30,172,753	31,103,546	34,267,106	34,692,296	42,723,807	38,741,928
47,421,574	45,838,029	45,854,104	48,591,186	49,994,196	48,908,014
9,571,362	12,085,313	6,824,746	11,516,306	10,038,353	17,960,703
783,362	780,786	837,935	823,067	861,769	849,762
2,069,998	53,921	1,302,992	460,433	356,589	205,015
13,491,499	14,354,610	15,027,294	16,303,515	13,152,197	13,948,235
<u>352,311,001</u>	<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>
-	-	-	-	35,133,183	34,755,461
<u>24,566,435</u>	<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>24,566,435</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>\$ 376,877,436</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>
\$ 17,510,747	\$ 20,389,863	\$ 18,857,949	\$ 18,664,088	\$ 20,250,459	\$ 21,701,637
28,747,992	24,693,327	23,761,447	23,779,041	17,420,250	18,756,406
1,001,227	677,430	766,972	656,149	1,313,984	1,834,459
2,914,135	2,725,612	3,406,903	1,933,026	1,889,032	846,965
28,797,664	30,416,409	32,780,133	32,934,001	35,372,063	35,579,718
636,204	603,724	943,021	476,997	603,504	1,120,119
-	-	-	-	-	-
1,047,858	906,695	745,068	1,444,501	1,133,299	2,103,064
39,698,744	35,945,747	36,053,009	41,878,559	17,763,720	17,299,394
19,198,613	17,102,648	15,289,960	15,515,321	15,545,867	13,358,950
3,775,161	23,402,224	25,613,551	26,818,269	23,874,197	36,815,150
3,184,059	2,718,698	3,531,687	4,371,274	3,115,969	4,113,628
-	153,106	491,130	615,671	222,959	1,945,773
138,288	14,793	-	-	312,339	205,609
<u>29,347,789</u>	<u>9,231,944</u>	<u>18,652,521</u>	<u>21,450,239</u>	<u>14,693,789</u>	<u>7,424,344</u>
<u>175,998,481</u>	<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>
-	-	-	-	28,153,612	32,787,435
<u>22,617,682</u>	<u>22,454,253</u>	<u>21,524,777</u>	<u>19,689,342</u>	<u>18,908,528</u>	<u>17,108,872</u>
<u>6,279,468</u>	<u>1,869,605</u>	<u>142,886</u>	<u>256,528</u>	<u>70,510</u>	<u>1,773,333</u>
<u>28,897,150</u>	<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>\$ 204,895,631</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>
(176,312,520)	(187,346,012)	(181,023,631)	(176,810,420)	(185,987,982)	(180,545,016)
<u>4,330,715</u>	<u>1,835,186</u>	<u>(379,195)</u>	<u>(1,027,975)</u>	<u>(9,257,581)</u>	<u>(5,499,061)</u>
<u>\$ (171,981,805)</u>	<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>

DUPAGE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes	\$ 68,056,926	\$ 68,034,809	\$ 67,947,256	\$ 67,895,485
Taxes - sales and other	139,921,507	137,106,751	135,486,281	134,561,329
Investment income	2,163,481	840,378	593,379	451,373
Gain on disposal of assets	533,133	49,694	269,607	9,425
Miscellaneous	10,132,524	7,146,790	8,497,093	6,654,555
Special Items	-	-	-	-
Transfers	-	-	-	-
Total Governmental Activities				
General Revenues and Other	<u>220,807,571</u>	<u>213,178,422</u>	<u>212,793,616</u>	<u>209,572,167</u>
Business-Type Activities:				
Investment income	\$ 65,417	\$ 53,654	\$ 56,517	\$ 66,913
Gain on disposal of assets	-	-	25,642	4,293
Transfers	-	-	-	-
Special Item - transfer of operations	<u>1,745,740</u>	-	-	-
Total Business-Type Activities				
General Revenues and Other	<u>1,811,157</u>	<u>53,654</u>	<u>82,159</u>	<u>71,206</u>
Total Primary Government	<u>\$ 222,618,728</u>	<u>\$ 213,232,076</u>	<u>\$ 212,875,775</u>	<u>\$ 209,643,373</u>

Change in Net Position

Governmental Activities	\$ (9,037,388)	\$ 13,867,602	\$ 8,065,224	\$ 10,042,560
Business-Type Activities	<u>3,997,056</u>	<u>391,391</u>	<u>(272,472)</u>	<u>48,127</u>
Total Primary Government Net Expense	<u>\$ (5,040,332)</u>	<u>\$ 14,258,993</u>	<u>\$ 7,792,752</u>	<u>\$ 10,090,687</u>

Notes:

1. Beginning in 2018, the County implemented GASB 75 which resulted in the recording of a OPEB expense.
2. Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a pension expense.
3. 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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 67,935,195	\$ 67,376,774	\$ 67,581,649	\$ 67,667,477	\$ 67,439,853	\$ 67,424,153
124,611,525	121,100,200	116,224,102	112,140,361	107,925,821	104,811,713
801,924	374,759	1,478,027	1,338,517	1,085,804	1,765,366
-	-	-	-	-	-
6,387,023	5,643,398	4,772,269	4,997,281	4,891,700	4,536,786
-	-	-	-	-	(23,043,052)
(759,805)	-	-	-	(3,491,824)	2,483,205
<u>198,975,862</u>	<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>
\$ 43,201	\$ 14,448	\$ 17,188	\$ 49,528	\$ 90,909	\$ 167,564
-	-	-	-	-	-
759,805	-	-	-	3,491,824	(2,483,205)
-	-	-	-	-	-
<u>803,006</u>	<u>14,448</u>	<u>17,188</u>	<u>49,528</u>	<u>3,582,733</u>	<u>(2,315,641)</u>
<u>\$ 199,778,868</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>
\$ 22,663,342	\$ 7,149,119	\$ 9,032,416	\$ 9,333,216	\$ (8,136,628)	\$ (22,566,845)
5,133,721	1,849,634	(362,007)	(978,447)	(5,674,848)	(7,814,702)
<u>\$ 27,797,063</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>

DUPAGE COUNTY, ILLINOIS

Fund Balances - Governmental Funds Last Ten Fiscal Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	-	319,524	450,065	287,842
Committed	-	-	-	-
Unassigned	<u>72,052,023</u>	<u>66,639,147</u>	<u>70,172,570</u>	<u>69,634,222</u>
Total General Fund	<u>\$ 72,052,023</u>	<u>\$ 66,958,671</u>	<u>\$ 70,622,635</u>	<u>\$ 69,922,064</u>
All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	1,205,881	1,772,347	2,302,575	1,464,234
Restricted	103,320,616	108,327,625	106,663,564	110,206,029
Committed	43,759,848	37,699,217	30,294,564	27,941,995
Unassigned	<u>(6,483,961)</u>	<u>(4,512,863)</u>	<u>(2,039,289)</u>	<u>(5,918,132)</u>
Total All Other Governmental Funds	<u>\$ 141,802,384</u>	<u>\$ 143,286,326</u>	<u>\$ 137,221,414</u>	<u>\$ 133,694,126</u>
Total All Governmental Funds	<u>\$ 213,854,407</u>	<u>\$ 210,244,997</u>	<u>\$ 207,844,049</u>	<u>\$ 203,616,190</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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,368,196	\$ 837,505
-	-	-	-	59,940,580	56,172,319
4,087,090	3,542,706	1,335,405	1,474,446	-	-
-	298,209	8,461	840,084	-	-
<u>64,470,417</u>	<u>63,810,632</u>	<u>64,462,536</u>	<u>61,002,883</u>	<u>-</u>	<u>-</u>
<u>\$ 68,557,507</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>
\$ -	\$ -	\$ -	\$ -	\$ 124,697,657	\$ 65,188,547
-	-	-	-	56,040,926	58,383,333
-	-	-	-	993,803	2,406,435
477,765	1,360,765	1,407,824	1,621,795	-	-
109,296,729	123,479,913	141,245,854	158,136,921	-	-
33,869,685	34,855,993	28,397,054	21,324,206	-	-
<u>(7,426,073)</u>	<u>(938,213)</u>	<u>(1,723,542)</u>	<u>(4,591,172)</u>	<u>-</u>	<u>-</u>
<u>\$ 136,218,106</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>\$ 204,775,613</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>

DUPAGE COUNTY, ILLINOIS

Changes in Fund Balances - Governmental Funds Last Ten Fiscal Years

	2018	2017	2016	2015
Revenues				
Property taxes	\$ 68,056,926	\$ 68,034,809	\$ 67,947,256	\$ 67,895,485
Sales and other taxes	127,517,330	124,759,485	122,395,319	120,465,287
Fees, licenses and permits	4,747,740	5,444,588	4,030,834	4,722,330
Intergovernmental	105,289,132	103,301,477	102,081,754	105,983,571
Charges for services	53,535,659	53,702,144	53,564,122	54,880,777
Fines and forfeitures	13,425,179	14,004,295	13,980,674	15,034,467
Investment income	2,114,948	829,091	590,382	450,376
Miscellaneous	9,828,066	6,890,793	8,327,777	6,935,027
Total Revenues	<u>384,514,980</u>	<u>376,966,682</u>	<u>372,918,118</u>	<u>376,367,320</u>
Expenditures				
General government	56,792,685	53,058,769	55,438,732	53,725,708
Health and public safety	146,592,521	144,465,712	140,577,107	138,840,532
Highways, streets and bridges	25,644,816	23,168,626	22,327,551	19,830,012
Public services	37,859,193	33,410,841	28,993,709	32,701,778
Judicial	54,148,644	54,829,894	56,539,867	56,533,834
Conservation and recreation	5,161,476	5,101,709	5,414,619	6,069,329
Public works	1,445,316	754,442	906,323	794,436
Education services	1,074,837	1,303,041	1,066,403	1,087,618
Debt service				
Principal	22,730,859	22,001,148	73,410,299	86,204,149
Interest	8,020,572	8,600,612	9,923,420	13,015,436
Issuance costs	50,000	-	-	105,001
Fiscal agent fees	3,200	3,100	15,450	8,175
Capital outlay	<u>29,917,230</u>	<u>31,917,534</u>	<u>27,589,472</u>	<u>40,281,637</u>
Total Expenditures	<u>389,441,349</u>	<u>378,615,428</u>	<u>422,202,952</u>	<u>449,197,645</u>
Excess (Deficiency) of Revenues Over Expenditures	(4,926,369)	(1,648,746)	(49,284,834)	(72,830,325)
Other Financing Sources (Uses)				
Long term debt issued	7,500,000	-	53,708,576	67,775,000
Premium (discount) on debt issued	-	-	-	-
Payments to escrow agent	-	-	-	-
Transfers in	68,263,547	84,719,545	60,579,637	95,872,967
Transfers out	(68,263,547)	(84,719,545)	(60,579,637)	(95,872,967)
Proceeds from sale of capital assets	<u>1,035,779</u>	<u>49,694</u>	<u>270,307</u>	<u>9,425</u>
Total Other Financing Sources (Uses)	<u>8,535,779</u>	<u>49,694</u>	<u>53,978,883</u>	<u>67,784,425</u>
Net Change in Fund Balances	<u>\$ 3,609,410</u>	<u>\$ (1,599,052)</u>	<u>\$ 4,694,049</u>	<u>\$ (5,045,900)</u>
Debt service as a percentage of noncapital expenditures	8.36%	8.57%	21.12%	23.71%
Debt service as a percentage of total expenditures	7.90%	8.08%	19.74%	22.11%
Ratio of capital outlay to total expenditures	7.68%	8.43%	6.53%	8.97%

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.

2014	2013	2012	2011	2010	2009
\$ 64,927,473	\$ 64,359,293	\$ 64,938,562	\$ 64,784,368	\$ 64,401,147	\$ 64,499,629
116,219,084	107,919,626	104,185,501	101,494,372	98,733,010	96,248,316
5,210,285	22,410,768	22,241,414	18,942,842	18,899,568	19,884,905
101,750,948	98,666,665	100,990,493	112,094,997	87,960,448	94,790,649
56,189,710	28,024,958	24,620,063	20,949,150	17,079,374	19,219,387
14,208,139	34,815,174	36,466,732	36,639,087	41,590,312	40,662,282
801,476	374,759	1,430,437	1,338,517	1,085,804	1,765,366
7,020,860	5,889,656	5,242,978	5,403,870	5,386,849	5,183,654
366,327,975	362,460,899	360,116,180	361,647,203	335,136,512	342,254,188
84,750,625	76,491,136	76,381,056	74,550,265	76,763,751	81,217,581
125,361,998	121,593,582	121,497,245	123,399,403	89,172,325	91,840,441
23,494,625	19,414,641	19,458,456	21,595,967	21,313,721	19,209,282
29,679,217	30,718,948	33,307,340	34,818,747	42,001,399	37,944,437
44,332,970	41,498,747	42,879,044	44,099,297	44,459,010	44,309,803
5,667,322	37,844	194,277	171,026	355,846	163,563
445,955	7,999,270	5,275,976	6,059,678	6,896,898	10,215,195
788,159	783,137	845,476	798,447	847,927	837,943
17,519,096	16,595,000	15,825,000	15,320,000	14,505,000	14,365,000
13,846,136	14,707,207	15,404,545	15,102,370	13,464,043	14,087,497
-	134,038	-	88,924	397,539	-
2,150	2,525	3,750	4,250	4,250	3,787
40,870,414	45,905,907	33,382,356	27,689,455	29,472,761	44,899,183
386,758,667	375,881,982	364,454,521	363,697,829	339,654,470	359,093,712
(20,430,692)	(13,421,083)	(4,338,341)	(2,050,626)	(4,517,958)	(16,839,524)
-	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)	-	-
63,349,286	70,289,063	42,267,308	39,512,641	28,101,561	38,705,309
(63,868,297)	(69,997,819)	(41,666,587)	(39,417,191)	(30,307,349)	(36,622,104)
25,000	1,094,988	-	17,251	70,000	13,375
(494,011)	4,697,496	600,721	(280,652)	64,570,981	3,995,708
\$ (20,924,703)	\$ (8,723,587)	\$ (3,737,620)	\$ (2,331,278)	\$ 60,053,023	\$ (12,843,816)
9.07%	9.53%	9.43%	9.08%	9.15%	9.06%
8.11%	8.33%	8.57%	8.36%	8.23%	7.92%
10.57%	12.21%	9.16%	7.61%	8.68%	12.50%

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	
2017	\$ 29,065,553,862	\$ 2,360,965	\$ 6,271,487,714	\$ 2,866,147,695	\$ 38,205,550,236
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

(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>
\$ 42,427,026	\$ 38,247,977,262	\$114,858,790,577	0.1749
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

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
2017	2018	\$ 66,896	\$ 271,290	\$ 460,307	\$ 790,352	\$ 711,161	\$ 96,260	\$ 47,406
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

Tax Rates per Hundred Dollars of Assessed Valuation (2)								
2017	2018	0.1749	0.7093	1.2035	2.0664	1.8593	0.2517	0.1239
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

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.

Sanitary Districts	Park Districts	Libraries	Forest Preserve	Fire Protection	Special Service Areas	Other Special Districts	Total
\$ 1,238	\$ 143,981	\$ 33,161	\$ 49,952	\$ 115,856	\$ 8,466	\$ 6,863	\$ 2,803,187
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

0.0032	0.3764	0.0867	0.1306	0.3029	0.0221	0.0179	7.3288
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

DUPAGE COUNTY, ILLINOIS

Principal Property Taxpayers Current Year and Nine Years Ago (Amounts Expressed in Thousands)

2018			2009		
Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
Prologics	\$ 112,442	0.29%	Oakbrook Shopping Center	\$ 125,276	0.29%
Oakbrook Shopping Center	108,469	0.28%	Hamilton Partners, Inc.	120,993	0.28%
Hamilton Partners, Inc.	99,898	0.26%	AMB Property Corp.	113,529	0.26%
AMB Property Corp.	87,473	0.23%	Wells Real Estate Funds	84,999	0.20%
BRE IL Office Owner	61,914	0.16%	Arden Realty, Inc.	71,727	0.17%
Real Estate Tax Advisors	44,699	0.12%	AMLI	66,569	0.16%
Navistar, Inc.	40,625	0.11%	AIMCO	64,050	0.15%
Medinah Country Club	39,290	0.10%	Crane and Norcross (Prologis)	61,417	0.14%
Three Galleria Tower	37,519	0.10%	UBS Realty Investors LLC	59,754	0.14%
Fox Valley Mall, LLC	29,997	0.08%	Property Tax Advisors	54,153	0.13%

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	
2017	2018	\$ 66,707,261	\$ 66,974,081	\$ 66,931,724	99.9%	N/A
2016	2017	66,704,741	66,972,706	66,758,493	99.7%	80,449
2015	2016	66,757,510	67,024,376	66,738,376	99.6%	107,986
2014	2015	66,575,510	66,842,361	65,756,342	98.4%	961,574
2013	2014	66,575,510	66,842,358	66,627,300	99.7%	95,819
2012	2013	66,576,760	66,843,671	66,749,016	99.9%	37,386
2011	2012	66,576,810	66,843,640	66,510,098	99.5%	43,256
2010	2011	66,579,010	66,845,870	66,752,407	99.9%	49,222
2009	2010	66,329,210	66,596,072	66,447,892	99.8%	31,762
2008	2009	66,429,210	66,696,002	66,644,597	99.9%	35,006

Note 1: This schedule does not include property taxes levied and collected within the 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
\$	66,931,724	99.9%
	66,758,493	99.7%
	66,738,376	99.6%
	66,717,916	99.8%
	66,723,119	99.8%
	66,786,402	99.9%
	66,553,354	99.6%
	66,801,629	99.9%
	66,479,654	99.8%
	66,679,603	100.0%

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
2018	\$ 7,104,864	\$ 44,170,686	\$ 51,214,442	\$ 102,489,992
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

(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	2018		2017	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,154,402	(2.8)	\$ 1,187,818	(3.6)
Food	827,851	5.3	785,984	5.7
Drinking and Eating Places	2,110,175	3.3	2,042,399	1.7
Apparel	711,124	(1.6)	722,493	(1.9)
Furniture, Household, and Radio	1,219,737	(2.6)	1,251,992	(4.5)
Lumber, Building, and Hardware	893,306	(1.4)	905,871	4.7
Automotive and Filling Stations	5,103,020	5.7	4,826,687	1.8
Drugs and Miscellaneous Retail	1,816,472	(4.0)	1,893,016	1.6
Agriculture and All Others	3,266,055	6.0	3,081,763	0.5
Manufacturers	591,839	7.1	552,694	12.9
Total	<u>\$ 17,693,981</u>	2.6	<u>\$ 17,250,717</u>	1.1

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.

2016		2015		2014	
Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount	% Change From Previous Year
\$ 1,232,230	(7.3)	\$ 1,329,924	(2.7)	\$ 1,366,425	0.8
743,503	10.2	674,506	16.8	577,482	(1.0)
2,007,737	5.8	1,897,090	4.6	1,813,938	3.0
736,261	1.2	727,664	(0.1)	728,175	0.9
1,311,355	12.3	1,167,351	6.1	1,099,966	2.4
865,128	5.1	823,536	3.6	795,275	6.0
4,741,645	(0.9)	4,782,637	(0.0)	4,784,489	3.6
1,863,439	4.6	1,781,338	(12.9)	2,044,398	(2.0)
3,065,354	(1.5)	3,112,780	19.5	2,605,679	15.6
489,607	27.4	384,295	(5.6)	407,161	5.0
<u>\$ 17,056,259</u>	2.2	<u>\$ 16,681,121</u>	2.8	<u>\$ 16,222,988</u>	4.0

1.00%	1.00%	1.00%
0.25%	0.25%	0.25%
<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>
<u>1.50%</u>	<u>1.50%</u>	<u>1.50%</u>
5.00%	5.00%	5.00%
0.00%	0.25%	0.25%
<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>
<u>5.50%</u>	<u>5.75%</u>	<u>5.75%</u>
<u>7.00%</u>	<u>7.25%</u>	<u>7.25%</u>

DUPAGE COUNTY, ILLINOIS

Taxable Sales by Category and Direct and Overlapping Sales Tax Rates (cont.) Last Ten Calendar Years

Category	2013		2012	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,355,824	(4.3)	\$ 1,417,434	4.8
Food	583,352	1.9	572,210	(3.0)
Drinking and Eating Places	1,760,993	3.2	1,706,516	6.3
Apparel	721,892	1.1	713,726	(3.3)
Furniture, Household, and Radio	1,074,304	13.2	948,679	(0.5)
Lumber, Building, and Hardware	750,021	8.6	690,897	0.9
Automotive and Filling Stations	4,617,822	8.5	4,256,135	6.3
Drugs and Miscellaneous Retail	2,086,854	4.9	1,988,940	6.0
Agriculture and All Others	2,254,361	5.4	2,139,010	0.2
Manufacturers	387,738	31.0	296,058	(6.8)
Total	<u>\$ 15,593,161</u>	5.9	<u>\$ 14,729,605</u>	3.3

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.

2011			2010			2009		
		% Change From			% Change From			% Change From
Amount		Previous Year	Amount		Previous Year	Amount		Previous Year
\$ 1,352,376		(3.2)	\$ 1,396,501		1.4	\$ 1,377,542		(6.4)
590,067		1.2	582,797		8.1	538,894		(0.6)
1,605,899		3.2	1,555,962		3.9	1,497,287		(4.1)
738,418		12.7	655,415		3.2	635,337		(7.7)
953,718		(1.7)	969,961		6.4	911,330		(15.1)
684,471		2.5	667,757		0.9	661,724		(18.4)
4,004,791		8.9	3,678,756		9.3	3,364,938		(12.7)
1,876,179		7.7	1,742,160		7.9	1,614,171		(6.1)
2,135,564		4.0	2,052,734		3.8	1,976,666		(21.4)
317,766		(8.7)	347,934		(0.7)	350,243		(16.9)
<u>\$ 14,259,249</u>		4.5	<u>\$ 13,649,977</u>		5.6	<u>\$ 12,928,132</u>		(11.8)

1.00%	1.00%	1.00%
0.25%	0.25%	0.25%
<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>
<u>1.50%</u>	<u>1.50%</u>	<u>1.50%</u>
5.00%	5.00%	5.00%
0.25%	0.25%	0.25%
<u>0.50%</u>	<u>0.50%</u>	<u>0.50%</u>
<u>5.75%</u>	<u>5.75%</u>	<u>5.75%</u>
<u>7.25%</u>	<u>7.25%</u>	<u>7.25%</u>

DUPAGE COUNTY, ILLINOIS

Sales Tax Collections by Category Last Ten Calendar Years

Category	2018				2017			
	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	\$ 666,218	\$ 2,886,001	\$ 3,686,393	\$ 7,238,612	\$ 647,443	\$ 2,969,541	\$ 3,803,293	\$ 7,420,277
Food	73,127	2,069,622	5,334,597	7,477,346	85,681	1,964,954	5,274,449	7,325,083
Drinking and Eating Places	268,432	5,275,422	5,182,425	10,726,279	322,017	5,105,960	5,125,632	10,553,609
Apparel	51,660	1,777,806	1,729,814	3,559,280	24,088	1,806,227	1,793,902	3,624,217
Furniture, Household, and Radio	42,555	3,049,337	2,971,876	6,063,768	58,989	3,129,974	3,120,194	6,309,156
Lumber, Building, and Hardware	191,936	2,233,259	2,177,919	4,603,114	211,512	2,264,674	2,254,894	4,731,080
Automotive and Filling Stations	1,229,473	12,757,457	12,692,390	26,679,320	1,069,981	12,066,633	12,269,894	25,406,508
Drugs and Miscellaneous Retail	301,070	4,538,279	6,848,905	11,688,254	907,482	4,728,092	7,235,173	12,870,747
Agriculture and All Others	1,146,962	8,165,106	8,576,688	17,888,756	962,921	7,704,384	8,368,138	17,035,443
Manufacturers	<u>57,779</u>	<u>1,479,591</u>	<u>1,419,773</u>	<u>2,957,143</u>	<u>146,085</u>	<u>1,381,722</u>	<u>1,375,212</u>	<u>2,903,020</u>
Total	<u>\$ 4,029,212</u>	<u>\$ 44,231,880</u>	<u>\$ 50,620,780</u>	<u>\$ 98,881,872</u>	<u>\$ 4,436,199</u>	<u>\$ 43,122,162</u>	<u>\$ 50,620,779</u>	<u>\$ 98,179,140</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

2016				2015			
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
\$ 618,438	\$ 3,080,572	\$ 3,949,645	\$ 7,648,655	\$ 590,103	\$ 3,324,807	\$ 4,432,692	\$ 8,347,602
89,308	1,858,751	5,047,388	6,995,447	117,432	1,686,256	4,778,639	6,582,327
327,923	5,019,314	5,036,079	10,383,316	311,513	4,742,659	4,783,479	9,837,650
15,942	1,840,645	1,826,348	3,682,936	16,529	1,819,148	1,816,299	3,651,977
40,152	3,278,378	3,253,803	6,572,333	39,344	2,918,362	2,919,872	5,877,578
235,538	2,162,813	2,151,920	4,550,270	162,211	2,058,834	2,061,456	4,282,501
1,118,899	11,853,985	12,022,814	24,995,698	1,005,397	11,956,430	12,183,883	25,145,710
583,444	4,697,126	7,235,293	12,515,862	564,648	4,454,728	6,865,962	11,885,338
981,740	7,663,353	8,067,355	16,712,449	1,066,501	7,781,910	8,299,771	17,148,182
<u>119,307</u>	<u>1,224,004</u>	<u>1,224,338</u>	<u>2,567,649</u>	<u>109,767</u>	<u>960,730</u>	<u>966,954</u>	<u>2,037,452</u>
<u>\$ 4,130,693</u>	<u>\$ 42,678,941</u>	<u>\$ 49,814,982</u>	<u>\$ 96,624,615</u>	<u>\$ 3,983,446</u>	<u>\$ 41,703,864</u>	<u>\$ 49,109,006</u>	<u>\$ 94,796,316</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Sales Tax Collections by Category (cont.) Last Ten Calendar Years

Category	2014				2013			
	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	\$ 461,625	\$ 3,416,060	\$ 4,417,871	\$ 8,295,556	\$ 449,835	\$ 3,389,558	\$ 4,121,737	\$ 7,961,130
Food	78,008	1,443,697	4,467,100	5,988,806	71,212	1,458,371	4,382,697	5,912,280
Drinking and Eating Places	316,815	4,534,795	4,508,627	9,360,237	309,795	4,402,457	4,351,070	9,063,322
Apparel	13,437	1,820,430	1,795,732	3,629,600	15,658	1,804,721	1,769,046	3,589,425
Furniture, Household, and Radio	46,367	2,749,902	2,749,531	5,545,800	47,135	2,685,750	2,633,773	5,366,658
Lumber, Building, and Hardware	145,537	1,988,182	1,965,673	4,099,392	145,302	1,875,050	1,833,321	3,853,673
Automotive and Filling Stations	1,248,861	11,961,108	12,043,536	25,253,505	1,115,112	11,544,343	11,722,425	24,381,880
Drugs and Miscellaneous Retail	672,649	5,136,033	7,180,870	12,989,552	690,195	5,192,013	7,040,910	12,923,118
Agriculture and All Others	996,499	6,514,167	7,097,647	14,608,313	908,964	5,635,837	6,401,524	12,946,325
Manufacturers	<u>83,607</u>	<u>1,017,893</u>	<u>1,006,782</u>	<u>2,108,281</u>	<u>83,118</u>	<u>969,340</u>	<u>956,766</u>	<u>2,009,224</u>
Total	<u>\$ 4,063,405</u>	<u>\$ 40,582,267</u>	<u>\$ 47,233,369</u>	<u>\$ 91,879,042</u>	<u>\$ 3,836,326</u>	<u>\$ 38,957,440</u>	<u>\$ 45,213,269</u>	<u>\$ 88,007,035</u>

2012				2011			
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
\$ 478,957	\$ 3,543,584	\$ 4,318,948	\$ 8,341,488	\$ 358,339	\$ 3,380,931	\$ 4,078,547	\$ 7,817,817
70,559	1,430,518	4,323,737	5,824,814	69,436	1,475,047	4,250,199	5,794,682
345,581	4,266,265	4,268,212	8,880,058	329,156	4,014,336	3,987,717	8,331,209
17,520	1,785,010	1,770,671	3,573,202	131,818	1,846,780	1,877,586	3,856,184
39,041	2,371,691	2,348,598	4,759,329	13,369	2,383,638	2,350,135	4,747,142
144,728	1,727,237	1,717,634	3,589,599	147,411	1,710,894	1,688,795	3,547,100
1,160,509	10,640,199	10,980,787	22,781,495	1,132,157	10,061,635	10,351,469	21,545,261
707,176	4,977,441	6,842,965	12,527,582	630,806	4,684,421	6,393,130	11,708,356
1,053,620	5,347,482	5,807,084	12,208,187	835,592	5,338,166	5,692,330	11,866,088
<u>95,731</u>	<u>740,135</u>	<u>745,741</u>	<u>1,581,607</u>	<u>72,856</u>	<u>794,257</u>	<u>792,839</u>	<u>1,659,952</u>
<u>\$ 4,113,421</u>	<u>\$ 36,829,562</u>	<u>\$ 43,124,378</u>	<u>\$ 84,067,361</u>	<u>\$ 3,720,938</u>	<u>\$ 35,690,105</u>	<u>\$ 41,462,747</u>	<u>\$ 80,873,790</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Sales Tax Collections by Category (cont.) Last Ten Calendar Years

Category	2010				2009			
	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	\$ 489,486	\$ 3,530,661	\$ 4,153,567	\$ 8,173,715	\$ 492,011	\$ 3,443,848	\$ 4,247,708	\$ 8,183,567
Food	70,257	1,456,317	4,173,045	5,699,618	78,981	1,346,532	4,394,654	5,820,167
Drinking and Eating Places	288,851	3,887,651	3,837,901	8,014,403	303,875	3,740,554	3,849,200	7,893,629
Apparel	17,586	1,672,014	1,636,425	3,326,024	19,175	1,587,850	1,618,202	3,225,227
Furniture, Household, and Radio	69,396	2,428,948	2,324,266	4,822,609	53,780	2,237,978	2,277,609	4,569,367
Lumber, Building, and Hardware	140,719	1,669,146	1,628,186	3,438,051	173,924	1,653,730	1,689,551	3,517,205
Automotive and Filling Stations	792,669	9,191,231	9,388,452	19,372,352	902,080	8,404,576	8,982,675	18,289,331
Drugs and Miscellaneous Retail	601,745	4,341,883	5,859,688	10,803,315	527,765	4,032,647	5,873,591	10,434,003
Agriculture and All Others	860,087	5,141,016	5,473,680	11,474,784	762,994	4,935,161	5,413,696	11,111,851
Manufacturers	<u>62,451</u>	<u>870,603</u>	<u>873,270</u>	<u>1,806,324</u>	<u>100,265</u>	<u>873,879</u>	<u>899,160</u>	<u>1,873,304</u>
Total	<u>\$ 3,393,246</u>	<u>\$ 34,189,469</u>	<u>\$ 39,348,480</u>	<u>\$ 76,931,195</u>	<u>\$ 3,414,850</u>	<u>\$ 32,256,755</u>	<u>\$ 39,246,046</u>	<u>\$ 74,917,651</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
2018	931,826	\$ 181,505,000	\$ 4,939,944	\$ 29,315,235	\$ 157,129,709	0.14%	\$ 168.63
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

(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, 2018

<u>Governmental Unit</u>		<u>Total Debt Outstanding (3)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County (1)</u>
Direct Debt				
DuPage County		\$ 186,444,944	100.00%	\$ 186,444,944
Total Direct Debt		<u>186,444,944</u>		<u>186,444,944</u>
Overlapping Debt				
Forest Preserve		127,639,000	100.00%	127,639,000
Cities and villages	(1)	10,373,750,903	6.24%	646,949,943
Townships		-	100.00%	-
Parks	(1)	1,156,142,639	27.37%	316,454,930
Fire protection		8,305,000	100.00%	8,305,000
Library		52,240,000	12.67%	6,616,436
Special service		20,957,500	97.25%	20,381,351
Grade schools		224,501,639	95.62%	214,675,983
High schools		274,096,560	95.87%	262,788,472
Unit schools		729,440,698	61.42%	448,025,289
Community colleges	(1)	<u>391,175,000</u>	54.00%	<u>211,216,135</u>
Total Overlapping Debt		<u>13,358,248,939</u>		<u>2,263,052,539</u>
Total Direct Debt and Overlapping Debt		<u>\$ 13,544,693,883</u>		<u>\$ 2,449,497,483</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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Assessed value of property (2014 Assessment)	\$ 38,247,977,262	\$ 36,179,309,823	\$ 33,900,296,790	\$ 32,504,572,590
Debt limit - 5.75% of assessed value	2,199,258,693	2,080,310,315	1,949,267,065	1,869,012,924
Debt applicable to limit:				
Limited Tax General Obligation Bonds	<u>33,090,000</u>	<u>33,905,000</u>	<u>36,050,000</u>	<u>43,590,000</u>
Total Debt Applicable to Limit	<u>33,090,000</u>	<u>33,905,000</u>	<u>36,050,000</u>	<u>43,590,000</u>
Legal Debt Margin	<u>\$ 2,166,168,693</u>	<u>\$ 2,046,405,315</u>	<u>\$ 1,913,217,065</u>	<u>\$ 1,825,422,924</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	1.50%	1.63%	1.85%	2.33%

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) and Series 2009 General Obligation Bonds (SSA #34 Project) are funded by a tax levy, and therefore are subject to the legal debt margin. Prior to 2018, applicable debt did not include the 2009 General Obligation Bonds (SSA #34 Project).

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 32,791,280,336	\$ 34,663,102,323	\$ 37,694,255,826	\$ 40,351,156,012	\$ 42,879,581,802	\$ 42,906,884,976
1,885,498,619	1,993,128,384	2,167,419,710	2,320,191,471	2,465,575,954	2,467,145,886
<u>45,085,000</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>45,085,000</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>\$ 1,840,413,619</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>
2.39%	2.33%	2.21%	2.12%	2.05%	2.09%

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
2018	\$ 181,505,000	\$ -	\$ -	\$ -	\$ 4,939,944	\$ 186,444,944
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

Note 1: Prior to 2018, the 2015A Transportation Revenue Refunding Bonds were classified on this schedule as revenue bonds in Governmental Activities. This bond is backed by the full faith and credit of the County, and, therefore, is properly classified as a general obligation bond. Amounts prior to 2018 have not been adjusted to reflect this change.

Note 2: In 2018, \$3,287,189 of no-commitment special assessment debt was reclassified from long-term debt obligations to agency funds. The 2009 General Obligation Bonds (Special Service Area #34) is backed by the full faith and credit of the County, and, therefore, is properly classified as a general obligation bond. The amounts prior to 2018 have not been adjusted to reflect this change.

Source: Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

Business type Activities						
Revenue Bonds	IEPA Construction Loans	DuPage Water Commission Payable	Capital Lease	Unamortized Bond Premium	Total Business type Activities	Total Outstanding Debt
\$ 8,385,000	\$ 3,884,705	\$ -	\$ -	\$ 48,250	\$ 12,317,955	\$ 198,762,899
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

(continued)

DUPAGE COUNTY, ILLINOIS

Ratios of Outstanding Debt by Type (cont.) Last Ten Fiscal Years

Fiscal Year	Total Personal Income (TPI) (In Thousands)	Total Personal Income Percentage (1)	Per Capital Personal Income (PCPI)	Total Per Capita Personal Income Percentage (3)	Estimated Property Value	Percentage of Actual Value of Taxable Property (2)
2018	N/A	N/A	N/A	N/A	114,858,790,577	0.173%
2017	66,479,460	294.387%	69,323	0.032%	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%

(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 2018 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
2018	\$ 30,242,597	\$ 22,326,711	\$ 7,915,886	\$ 1,290,000	\$ 76,526	\$ 1,366,526	5.79
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

- (1) In accordance with the 2018 refunding bond ordinance, gross revenues include all revenues available for debt service payments. Gross revenues include connection charges and capital contributions. In 2018, gross revenues also included special item - transfer of operations revenue.
- (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.

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)
2018	931,826	N/A	N/A	N/A	3.1%
2017	930,128	\$ 64,479,460	\$ 69,323	\$ 42,050	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%

- (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. 2018 numbers are not available for the County as of May 2019.
- (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

2018			2009		
Employer	Employees	Percentage of Total County (Jobs) Employment	Employer	Employees	Percentage of Total County (Jobs) Employment
Edward Hospital & Health Svc	8,000	1.00%	Edward Hospital	4,100	0.55%
Canham Steel Corporation	5,000	0.62%	BP America, Inc.	3,800	0.51%
APL Logistics	4,500	0.56%	Elmhurst Memorial Healthcare	3,600	0.48%
Ace Hardware Corp	4,500	0.56%	DuPage County	3,085	0.41%
Behavioral Health Service	4,422	0.55%	Argonne National Lab	2,900	0.39%
Raider Link	3,245	0.41%	College of DuPage	2,700	0.36%
Argonne National Laboratory	3,190	0.40%	Good Samaritan Hospital	2,500	0.34%
Advocate Health Care	3,090	0.39%	Navistar, Inc.	1,800	0.24%
McDonald's Corporation	2,600	0.32%	Alcatel-Lucent	1,500	0.20%
DuPage County	<u>2,561</u>	0.32%	McDonald's Corporation	<u>1,500</u>	0.20%
	<u>41,108</u>	5.14%		<u>27,485</u>	4.41%
Total number of jobs in DuPage County	<u>800,117</u>		Total number of jobs in DuPage County	<u>743,791</u>	

Note 1: Ten primary employers in DuPage County. It should be noted, however, that all employees of a company may not be employed in DuPage County.

Note 2: The total number of jobs in DuPage County is obtained from the Bureau of Economic Analysis and is one year in arrears

Source: Intersect Illinois

DUPAGE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

<u>Function</u>	<u>2018</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>
Conservation and recreation	36	34	32	29	N/A	N/A	N/A	N/A	N/A	N/A
Educational services	14	15	15	14	17	16	17	16	17	17
General government	339	347	353	363	337	354	365	345	368	370
Highways, streets and bridges	1,247	1,313	1,385	1,396	103	106	106	99	1,472	105
Judicial	105	105	97	98	657	656	664	628	104	726
Health and public safety	551	544	607	633	1,063	1,050	1,063	1,369	713	1,539
Public service	187	200	215	221	597	607	621	189	213	217
Public works	<u>82</u>	<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>
Total	<u>2,561</u>	<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>

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	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government										
Supervisor of Assessments:										
Real estate transfer declarations processed	18,134	18,620	17,849	16,874	15,926	16,775	13,098	10,420	10,312	9,885
Treasurer/Collector:										
Real estate parcels billed	322,468	326,002	325,761	321,732	321,374	324,988	325,256	325,107	325,066	324,864
Public Services										
Economic Development & Planning:										
Building permits issued	3,808	3,522	3,438	3,047	3,072	2,850	2,838	2,397	2,555	2,042
Inspections conducted	18,089	11,830	11,492	10,921	13,225	14,369	12,433	11,870	12,408	11,284
Stormwater: ¹¹										
Acres of Land Maintained	685	414	-	-	-	-	-	-	-	-
Flood operations	6	6	-	-	-	-	-	-	-	-
Outfalls monitored	745	375	-	-	-	-	-	-	-	-
Spill/IDDE Response	15	8	-	-	-	-	-	-	-	-
Stormwater management permits reviewed ⁶	330	181	166	173	196	197	173	185	190	218
Stormwater management permits issued ⁶	124	88	80	79	73	100	86	86	85	99
Flood elevation requests	59	65	-	-	-	-	-	-	-	-
Convalescent Center:										
Patient days	117,762	119,177	118,417	114,793	117,889	117,057	117,833	116,009	114,858	120,039
Residents receiving care	670	598	603	551	555	599	622	654	652	663
Human Services:										
Individual senior citizens served	19,582	18,353	20,365	20,733	19,919	19,106	18,942	18,640	15,887	15,856
Clients handled by the Information Referral Specialist	46,807	47,141	43,689	22,165	27,125	27,825	37,245	36,948	32,599	32,202
Family Self Sufficiency Program clients	257	238	366	333	348	416	567	452	455	465
Rides provided by paratransit	43,070	44,553	46,352	41,880	42,151	42,435	36,622	40,887	42,209	47,857
Telephone calls handled by DPCO customer service	79,465	78,223	82,534	87,875	100,850	101,583	105,689	113,047	111,883	128,926
Psychological Services counseling clients served	N/A	2,004	1,511	1,595	1,576	1,930	1,916	1,590	1,646	1,603
Adult clients served at the Family Center	3,350	3,548	3,306	3,160	3,660	3,859	3,823	3,829	3,889	3,886
Highway, Streets and Bridges										
Transportation and Highways:										
Lane-miles maintained	965	971	972	972	971	969	964	943	947	945
New lane-miles	(6.0)	(0.7)	0.3	1.0	1.5	4.5	9.6	0.0	2.2	0.0
Highway permits processed	464	506	527	572	604	457	481	394	353	386
Number of bridges inspected	23	20	21	13	4	14	13	12	17	16
Miles of multi-purpose trail system maintained	94	94	94	94	94	93	93	93	93	92
Judicial										
Circuit Court :										
Traffic cases	105,344	107,968	108,742	115,568	133,542	135,179	144,569	154,025	150,369	184,400
Cases other than traffic	41,497	43,404	41,390	43,554	46,784	49,795	57,954	60,561	55,994	69,250
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	67	54	60	74	53	56	71	76	N/A	74
Domestic Violence and Child Abuse Unit cases initiated ⁵	N/A	54	90	100	73	71	127	100	N/A	97
Juvenile Trial Division cases processed	473	502	656	759	893	810	910	876	995	1,019
Investigations Unit cases opened	73	32	32	33	44	50	43	55	59	52
Civil Bureau:										
Number of files opened	109	296	276	329	351	339	452	301	473	482
Children's Advocacy Center:										
Number of cases opened	484	420	440	425	424	433	509	359	343	297
Number of individuals services provided to	1,482	1,513	1,474	1,352	1,546	2,132	2,048	1,834	1,058	1,117
Appeals Division:										
Appeals filed (by and against State's Attorney)	112	112	102	123	270	205	161	159	167	195
Health and Public Safety										
Animal Care & Control: ⁹										
Total animal intake	2,218	2,460	2,218	2,338	2,845	3,144	3,438	3,940	4,087	4,290
Total animals adopted, transferred or returned to owner	1,859	1,781	1,551	1,570	1,831	1,946	2,124	2,172	2,148	2,130
Live release rate all animals ¹⁰	84.23%	76.21%	74.86%	70.15%	67.97%	65.87%	63.48%	57.05%	53.96%	52.46%

DUPAGE COUNTY, ILLINOIS

Operating Indicators by Function Last Ten Fiscal Years

Function/Program	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Sheriff:										
Patrol Division calls for service	41,104	42,176	46,917	46,664	48,365	49,971	53,836	50,868	50,201	53,240
Forensic Investigation Division -										
Crime scenes processed	1,557	1,570	1,561	1,175	1,265	1,445	1,525	1,571	2,176	2,355
Detective Division incident reports	3,717	3,351	3,752	3,563	3,339	4,965	5,667	6,203	6,039	6,639
Tactical Narcotics Team - investigations	N/A	N/A	N/A	N/A	57	126	96	70	59	116
Street value of drug seizures (in millions)	N/A	N/A	N/A	N/A	1	6	5	4	1	1
Crime laboratory criminal cases processed	1,381	1,286	1,495	1,613	1,755	2,054	2,657	3,653	4,028	4,498
Civil Division items processed	20,297	19,134	21,682	22,262	25,300	27,000	42,440	33,000	38,000	37,200
County jail average daily population ³	539	623	648	648	681	758	774	750	789	807
Citations ⁷	3,408	4,670	6,045	6,102	7,101	N/A	N/A	N/A	N/A	N/A
Driving under the influence (DUI) ⁷	56	64	88	83	129	N/A	N/A	N/A	N/A	N/A
Health Department:										
Immunizations	9,051	9,727	11,307	9,465	8,282	8,282	12,046	16,199	15,842	15,287
Food inspections and consultations	9,723	4,946	6,756	9,227	10,250	10,250	10,506	12,588	11,865	10,278
Mental health patients served	6,943	7,805	7,698	6,074	13,810	13,473	13,398	16,818	11,560	11,034
Coroner:										
Death investigation cases	5,512	5,295	5,296	5,055	4,875	4,726	4,361	4,506	4,223	4,065
Homeland Security and Emergency Management:										
Planning Unit ^{4,8}		21	18	82	87	20	50	48	13	N/A
Planning Hours	4,858	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Planned Events Support ⁴	17	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plans Developed/Updated & Meetings ⁴										
Plans developed	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Planning meetings / External Stakeholders	111	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Operations ⁸		20	49	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Operations Hours	588	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
External Affairs Unit ^{4,8}		74	187	152	136	116	75	36	59	N/A
Presentations	21	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
EOC Activations ⁸		11	7	5	N/A	N/A	N/A	N/A	N/A	N/A
Activations	2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Incidents Reported	4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Training & Exercise Unit ^{4,8}		35	61	53	68	63	62	51	48	N/A
Internal Training Sessions	68	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Internal Exercises	12	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
External Exercises	14	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Training Courses	18	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Health ⁸		54	81	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Health Hours	11,234	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Homeland Security cases	76	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Technology & Special Projects Unit ^{4,8}	N/A	113	181	86	131	58	49	20	37	N/A
Administration ^{4,8}	N/A	15	24	55	41	29	14	41	17	N/A
Incident Reports ^{4,8}	N/A	90	77	63	67	58	43	53	58	N/A
Emergency Scene Responses ^{4,8}	N/A	N/A	N/A	5	N/A	N/A	N/A	N/A	N/A	N/A

Public Works

Waterworks and Sewerage Systems:										
Sewer customers	36,301	36,122	35,963	35,825	35,641	35,499	35,463	35,210	34,750	34,895
Gallons billed to sewer customers ¹	3.5	3.6	3.4	3.6	3.5	3.8	4.2	3.8	3.9	3.9
Water customers	3,703	3,340	3,324	3,309	3,273	3,214	3,170	3,111	3,137	3,031
Gallons of water sold (billed) ²	340.0	350.0	339.0	343.0	340.0	347.0	514.0	468.0	354.7	358.9

¹ In billions² In millions³ Estimated from monthly amounts⁴ In 2018, OHSEM changed metric focus from report numbers gathered to set data acquired from employee time logs. Metrics now reflects the department's previous indicators are retained for historical purposes only.⁵ Psychological services were transferred to the Health Department in early 2018.⁶ 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.⁷ Starting in 2014 information specifying total citations and DUI's processed were included.⁸ 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.⁹ In 2017 Animal Care and Control updated their indicators to reflect all animals transacting through the department.¹⁰ Live Release Rate is calculated as [Positive Outcomes / (Positive Outcomes + Adjusted Total Euthanasia)]¹¹ 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 Response and Flood Elevation Requests

DUPAGE COUNTY, ILLINOIS

Capital Asset Statistics by Function Last Ten Fiscal Years

Function/Program	2018	2017	2016	2015
General Government				
Building	4	4	4	4
Capital Plant - vehicles	17	17	20	19
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
Highway, Streets and Bridges				
Building	3	3	3	3
Vehicles	129	129	152	141
Judicial				
Building	3	3	4	4
Youth Home -vehicles	0	0	0	0
State's Attorney - vehicles	15	15	18	16
Health and Public Safety				
Building	7	7	7	7
Animal Control - vehicles	5	4	4	4
Coroner - vehicles	7	7	7	7
Jail - vehicles	1	1	1	1
Office of Emergency Management - Vehicles	6	6	7	7
Sheriff - vehicles	186	198	195	198
Public Service				
Building	1	1	1	1
Economic Development and Planning - vehicles	12	11	13	15
Human Services	6	6	6	0
Public Works				
Building	12	12	12	12
Drainage - vehicles	2	2	1	1
Stormwater - vehicles	13	13	9	9
Total Buildings	30	30	31	31
Total Vehicles	406	416	434	425

Source - DuPage County capital assets database

2014	2013	2012	2011	2010	2009
4	4	3	3	3	3
17	18	18	15	16	18
0	0	0	0	1	1
1	1	1	2	1	1
2	2	2	2	4	4
4	4	4	4	4	6
3	3	3	3	3	3
135	146	117	118	127	119
4	4	3	3	3	3
3	3	3	1	2	2
21	23	19	20	25	22
7	7	7	6	6	6
4	4	4	4	6	4
13	13	9	10	10	11
1	1	2	4	4	4
7	7	8	7	11	11
197	194	199	203	190	198
1	1	1	1	1	1
13	11	14	14	16	16
0	0	0	0	0	0
12	12	12	12	12	12
1	1	1	1	1	1
9	9	6	6	5	5
31	31	29	28	28	28
428	437	407	411	423	423

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, 2018

Customers

Total Metered Sewer and Water Customers

	<u>2018</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>
Metered Sewer Customers	36,301	36,122	35,963	35,289	35,641	35,499	35,465	35,210	35,348	35,251
Metered Water Customers	3,703	3,340	3,324	3,309	3,273	3,214	3,174	3,111	3,078	3,163

Top 10 Sewer Customers December 2017 through November 2018

<u>Customer</u>	<u>Annual Total</u>
Willow Lake Apts Multi Unit Housing	\$ 210,325
Hinsdale Lake Multi Unit Housing	192,376
Farmingdale Condos	150,939
Four Lakes Development Multi Unit Housing	145,415
EL-AD Windsor Lakes LLC Multi Unit Housing	142,349
Alcatel-Lucent	128,139
M&M /Mars Inc.	102,472
LWV Odessa Ponds, LLC	94,034
Stratford Green Multi Unit Housing	87,748
Aramark Cleanroom Services	72,407

Top 10 Water Customers December 2017 through November 2018

<u>Customer</u>	<u>Annual Total</u>
Hinsdale Lake Multi Unit Housing	\$ 518,636
Willow Lake Apts Multi Unit Housing	256,785
Stratford Green Multi Unit Housing	235,282
Waterfall Glen Multi Unit Housing	186,929
Hinsdale Pt. Condo Assn. Multi Unit Housing	152,141
Champagne Lodge	38,644
Baum Properties	35,513
Royce Realty	23,745
Center Ice of DuPage	15,926
Suds on 83/Rizq Enterprise LLC	15,767

Source: Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2018

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, 2018

Consumption Data

Total Gallons Billed (in thousands)

	<u>2018</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>
Sewer Billed Consumption	3,498	3,648	3,395	3,467	3,484	3,766	4,192	3,775	3,826	3,877
Water Billed Consumption	340	350	339	344	340	347	373	351	354	360

Rates

Sewer Service Rates Effective 4/1/2018

Sewer Service Charges per 1,000 gallons	\$	2.93
Sewer Maintenance Charges per 1,000 gallons	\$	1.05

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		46.88
Sewer Maintenance Charge		16.80
Amount billed to a customer connected to a System maintained Sewer (2 month bill)	\$	<u>69.46</u>

Water Service Rates Effective 1/1/2018

Southeast Regional Water Facility (SERWF)	\$9.85 per 1,000 gallons
North Regional Water Facility (NRWF)	\$6.25 per 1,000 gallons
Steeple Run	\$9.85 per 1,000 gallons
Greene Road	\$9.85 per 1,000 gallons
Glen Ellyn Heights	\$9.85 per 1,000 gallons
York Center	\$9.85 per 1,000 gallons

Source: Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2018