

COMPREHENSIVE ANNUAL FINANCIAL REPORT



DuPage County, Illinois

For the Fiscal Year Ended November 30, 2014

Submitted by:

*Paul Rafac
Chief Financial Officer*



Introductory Section

DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED NOVEMBER 30, 2014

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page(s)</u>
<u>INTRODUCTORY SECTION</u>		
Table of Contents.....		i-vii
Letter of Transmittal		viii-xvi
Certificate of Achievement.....		xvii
Organization Chart		xviii
Elected Officials		xix
<u>FINANCIAL SECTION</u>		
INDEPENDENT AUDITOR’S REPORT		1-3
MANAGEMENT’S DISCUSSION AND ANALYSIS.....		4-14
BASIC FINANCIAL STATEMENTS		
Government-Wide Financial Statements:		
Statement of Net Position.....	A-1	15-16
Statement of Activities	A-2	17-18
Fund Financial Statements:		
Balance Sheet – Governmental Funds	A-3	19-20
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	A-4	21
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	A-5	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	A-6	23
Statements of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:		
General Fund.....	A-7	24
Health Department Fund.....	A-8	25
Local Gasoline Tax Fund.....	A-9	26
Convalescent Center	A-10	27
Department of Housing and Urban Development.....	A-11	28
Statement of Net Position – Proprietary Fund	A-12	29-30
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Fund	A-13	31
Statement of Cash Flows – Proprietary Fund	A-14	32-33

DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED NOVEMBER 30, 2014

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page(s)</u>
<u>FINANCIAL SECTION</u>		
BASIC FINANCIAL STATEMENTS (CONT.)		
Statement of Net Position – Fiduciary Funds	A-15	34
Notes to the Financial Statements		35-85
REQUIRED SUPPLEMENTARY INFORMATION:		
Schedules of Trend Information and Funding Progress		86-89
<u>COMBINING AND INDIVIDUAL STATEMENTS AND SCHEDULES</u>		
NONMAJOR GOVERNMENTAL FUNDS		
Combining Balance Sheet	B-1	90-108
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-2	109-127
<u>INDIVIDUAL FUND STATEMENTS AND SCHEDULES</u>		
General Fund:		
Balance Sheet	C-1	128
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	C-2	129-130
Schedule of Revenues – Budget and Actual – by Source	C-3	131-132
Schedule of Revenues – Budget and Actual – by Department	C-4	133-138
Schedule of Expenditures – Budget and Actual – by Function	C-5	139-141
Schedule of Expenditures – Budget and Actual – by Object	C-6	142-147
Special Revenue Funds:		
Combined Schedule of Balance Sheets	D-1	148
Combined Schedule of Revenues, Expenditures and Changes in Fund Balance	D-2	149
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:		
Health Department (Major Fund)	D-3	150
Local Gasoline Tax (Major Fund)	D-4	151
Convalescent Center (Major Fund)	D-5	152
Health Department – Illinois Municipal Retirement	D-6	153
Health Department – FICA	D-7	154

DUPAGE COUNTY, ILLINOIS

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED NOVEMBER 30, 2014**

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page(s)</u>
<u>FINANCIAL SECTION</u>		
<u>INDIVIDUAL FUND STATEMENTS AND SCHEDULES (CONT.)</u>		
Special Revenue Funds (Cont.):		
Schedules of Revenues, Expenditures and		
Changes in Fund Balance – Budget and Actual (Cont.):		
Stormwater Drainage	D-8	155
Illinois Municipal Retirement	D-9	156
Social Security	D-10	157
Court Document Storage	D-11	158
Welfare Fraud Forfeiture	D-12	159
Crime Laboratory	D-13	160
County Clerk Document Storage	D-14	161
Arrestee's Medical Cost	D-15	162
Children's Waiting Room Fee	D-16	163
Detention Variance Fee	D-17	164
GIS Recorder	D-18	165
GIS Data Processing	D-19	166
Emergency Deployment Reimbursement	D-20	167
Sheriff's Basic Correctional Officer Training Fund	D-21	168
Economic Development and Planning	D-22	169
Neutral Site Custody Exchange	D-23	170
Sheriff's Police Vehicle	D-24	171
Rental Housing Support Program	D-25	172
OEM Community Education and Voluntary Outreach	D-26	173
Convalescent Center Foundation Funded Projects	D-27	174
Coroner's Fee Fund	D-28	175
Circuit Clerk Operations and Administration	D-29	176
Youth Home	D-30	177
Drug Court and Mental Illness Court Alternative Program	D-31	178
Highway Motor Fuel Tax	D-32	179
Animal Control Act	D-33	180
Law Library	D-34	181
Probation Services	D-35	182
Tax Sale Automation	D-36	183
Recorder Document Storage	D-37	184
Court Automation	D-38	185
Environment Related Public Works Projects	D-39	186
Township Project Reimbursement	D-40	187
Wetland Mitigation	D-41	188
State's Attorney Records Automation	D-42	189
Electronic Citation Operations	D-43	190
Fee in Lieu of Water Quality Program	D-44	191
Department of Energy	D-45	192

DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED NOVEMBER 30, 2014

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page(s)</u>
<u>FINANCIAL SECTION</u>		
<u>INDIVIDUAL FUND STATEMENTS AND SCHEDULES (CONT.)</u>		
Special Revenue Funds (Cont.):		
Schedules of Revenues, Expenditures and		
Changes in Fund Balance – Budget and Actual (Cont.):		
Department of Health and Human Services	D-46	193
Department of Homeland Security	D-47	194
Department of Housing and Urban Development (Major Fund)	D-48	195
Department of Justice	D-49	196
Department of Labor.....	D-50	197
Department of Transportation	D-51	198
US Election Assistance	D-52	199
Environmental Protection Agency.....	D-53	200
Illinois Department of Commerce and Economic Opportunity	D-54	201
Illinois Attorney General	D-55	202
Illinois Department of Aging.....	D-56	203
Illinois Department of Public Health.....	D-57	204
Illinois Department of Revenue	D-58	205
Illinois Department of Veteran Affairs.....	D-59	206
Illinois Violence Prevention Authority.....	D-60	207
Illinois State Agencies	D-61	208
Family Self Sufficiency.....	D-62	209
Convalescent Center Foundation Grant.....	D-63	210
Illinois Community Action	D-64	211
Mac Arthur Foundation	D-65	212
Youth Outreach Services	D-66	213
Illinois Clean Energy Community Foundation.....	D-67	214
Debt Service Funds:		
Combined Schedule of Balance Sheets.....	E-1	215
Combined Schedule of Revenues, Expenditures		
and Changes in Fund Balances	E-2	216
Schedules of Revenues, Expenditures and Changes		
in Fund Balances - Budget and Actual:		
Special Service Area Bonds – Water System/Sanitary Sewer Projects	E-3	217
1993 General Obligation Bonds (Alt. Rev. Source) – Jail Project	E-4	218
1993 General Obligation Bonds (Alt. Rev. Source) – Stormwater		
Project.....	E-5	219
2001 General Obligation Bonds (Alt. Rev. Source) – Stormwater		
Project.....	E-6	220
2002 General Obligation Refunding Bonds (Alt. Rev. Source)		
Jail Project	E-7	221

DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED NOVEMBER 30, 2014

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page(s)</u>
<u>FINANCIAL SECTION</u>		
<u>INDIVIDUAL FUND STATEMENTS AND SCHEDULES (CONT.)</u>		
Debt Service Funds (Cont.):		
Schedules of Revenues, Expenditures and Changes		
in Fund Balances - Budget and Actual (Cont.):		
2002 General Obligation Refunding Bond (Alt. Rev. Source) –		
Stormwater Project	E-8	222
2005 General Obligation Refunding Bonds (Alt. Rev. Source) –		
Drainage Project	E-9	223
2005 Transportation Revenue Refunding Bonds	E-10	224
2006 Limited Tax General Obligation Refunding Bonds –		
Courthouse Project	E-11	225
2006 General Obligation Refunding Bonds (Alt. Rev. Source) –		
Stormwater Project	E-12	226
2010 General Obligation Bonds (Alt. Rev. Source) – Build		
America Bonds and Recovery Zone Economic Development Bonds	E-13	227
2011 General Obligation Refunding Bonds (Alt. Rev. Source) –		
Drainage Project	E-14	228
Capital Projects Funds:		
Combined Schedule of Balance Sheets.....	F-1	229
Combined Schedule of Revenues, Expenditures		
and Changes in Fund Balances	F-2	230
Schedules of Revenues, Expenditures and Changes		
in Fund Balances - Budget and Actual:		
2001 Stormwater Bond Project	F-3	231
2010 General Obligation Alternate Revenue Bond Projects	F-4	232
Children's Center Facility Construction.....	F-5	233
2011 Drainage Bond Project	F-6	234
Highway Impact Fees	F-7	235
County Infrastructure	F-8	236
Special Service Area #35 Lakes of Royce Renaissance.....	F-9	237
Special Service Area #38 Nelson Highview	F-10	238
Health Department Infrastructure	F-11	239
Proprietary Fund Types:		
Enterprise Fund:		
Schedule of Revenue and Expenses - Budget and Actual –		
Proprietary Fund Types – Enterprise Funds:		
Water and Sewerage System	G-1	240

DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED NOVEMBER 30, 2014

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page(s)</u>
<u>FINANCIAL SECTION</u>		
<u>INDIVIDUAL FUND STATEMENTS AND SCHEDULES (CONT.)</u>		
Proprietary Fund Types (Cont.):		
Internal Service Funds:		
Combining Statement of Net Position	H-1	241
Combining Schedule of Revenues, Expenses and Changes in Net Position.....	H-2	242
Combining Statement of Cash Flows.....	H-3	243-244
Schedules of Revenues, Expenses and Changes in Net Position:		
Employee Life/Health Insurance	H-4	245
Liability Insurance	H-5	246
Fiduciary Fund Types:		
Agency Funds:		
Combining Statement of Net Position	I-1	247
Statement of Changes in Assets and Liabilities:		
County Collector.....	I-2	248
County Treasurer	I-3	249-251
Clerk of the Circuit Court	I-4	252-253
County Sheriff.....	I-5	254-258
Other Agency Funds	I-6	259-262
Total - All Agency Funds	I-7	263
Capital Assets Used in the Operation of Governmental Activities:		
Comparative Schedules by Source.....	J-1	264
Schedule by Function and Activity	J-2	265-266
Schedule of Changes by Function and Activity	J-3	267-268
<u>STATISTICAL SECTION</u>		
Net Position by Component.....	K-1	269-270
Changes in Net Position	K-2	271-274
Fund Balances - Governmental Funds	K-3	275-276
Changes in Fund Balances - Governmental Funds	K-4	277-278
Assessed Value and Estimated Actual Value of Taxable Property	K-5	279-280
Property Tax Levies and Tax Rates as Extended - All Direct and Overlapping Governments	K-6	281-282
Principal Property Taxpayers	K-7	283
Property Tax Levies and Collections	K-8	284-285
DuPage County Sales Tax Revenues	K-9	286
Taxable Sales by Category and Direct and Overlapping Sales Tax Rates.....	K-10	287-290

DUPAGE COUNTY, ILLINOIS

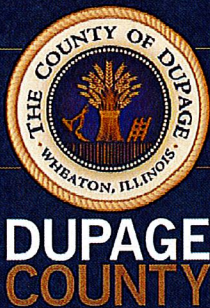
**COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED NOVEMBER 30, 2014**

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page(s)</u>
<u>STATISTICAL SECTION</u>		
Sales Tax Collections by Category.....	K-11	291-295
Ratios of General Bonded Debt Outstanding.....	K-12	296
Computation of Direct and Overlapping Debt.....	K-13	297
Legal Debt Margin Information.....	K-14	298-299
Ratios of Outstanding Debt by Type.....	K-15	300-302
Pledged-Revenue Coverage - Special Revenue Funds - Motor Fuel Tax Fund and Local Gas Tax Fund - Transportation Revenue Bonds.....	K-16	303-304
Pledged-Revenue Coverage - Water and Sewer System Revenue Fund - Water and Sewerage System Revenue Bonds.....	K-17	305
Demographic and Economic Statistics.....	K-18	306
Primary Employers.....	K-19	307
Full-Time Equivalent Employees by Function.....	K-20	308
Operating Indicators by Function.....	K-21	309-310
Capital Asset Statistics by Function.....	K-22	311-312
Water and Sewerage System of DuPage County, Illinois - Required Information for Continuing Disclosure Undertaking.....	K-23	313-314



Letter of Transmittal



FINANCE

630-407-6100

www.dupageco.org/finance

October 2, 2015

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

I hereby present DuPage County's (the County) Comprehensive Annual Financial Report (CAFR) for the fiscal year ended November 30, 2014 as prepared by the Finance Department and audited by the independent certified public accounting firm of BKD LLP. The financial statements included in this report are prepared in conformity with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB). The County is responsible for the accuracy and fairness of the financial statements and other information presented herein. I believe the data presented in this report to be accurate in all material respects, and that the report includes all statements and disclosures necessary for the reader to obtain a reasonable understanding of the County's financial activities.

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

BKD LLP has concluded, based upon its audit, that there is a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended November 30, 2014 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first element of the financial section of this report.

The CAFR incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board (ETSB) as discretely presented component units, as required by GASB Statement No.14. The DuPage County Health Department is included as a blended component unit of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes two non-major governmental funds. For a detailed description of what are considered component units, see Note 1A of the Notes to the Financial Statements.

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

In accordance with GAAP, this CAFR includes a narrative introduction from management, providing an overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A, and should be read in conjunction with it. The County's MD&A follows the report of the independent auditors.

PROFILE OF DUPAGE COUNTY GOVERNMENT

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

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

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

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

THE DUPAGE COUNTY ECONOMY

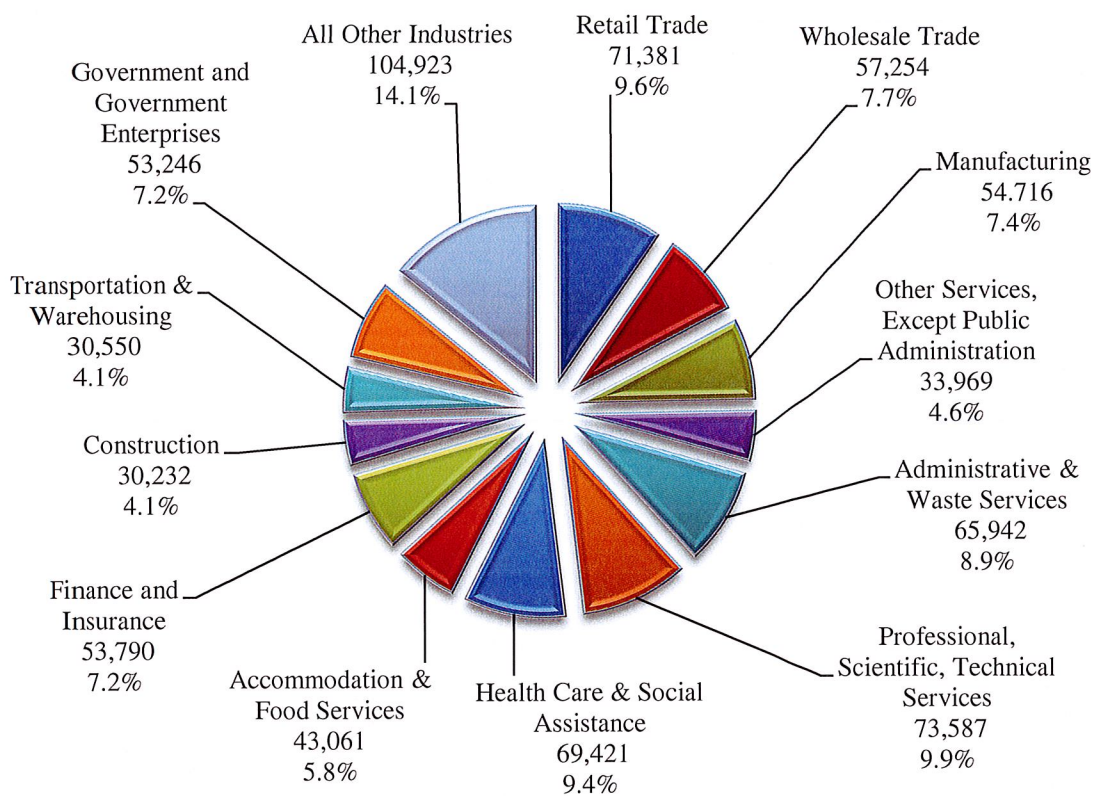
Covering 332.1 square miles and neighboring Chicago, DuPage is at the center of the nation's mail, air, freight, and trucking systems. The County plays a critical role in maintaining a large, efficient transportation system and infrastructure that includes six major expressways and three major commuter rail lines. The DuPage County Airport is Illinois' sixth busiest, and O'Hare International Airport is located on the County's northeastern border.

The County has a very diverse economic base, comprised of construction and manufacturing, wholesale and retail trade, and various service sectors. A high tech research and development corridor covers the width of DuPage County, stretching from Argonne National Laboratory in the eastern part of the County to Fermi National Accelerator Laboratory on the western boundary. DuPage County is home to more than 100 industrial parks and 37,000 businesses, and over 742,000 full and part-time employed persons. A pro-business atmosphere, a commitment to a well-educated workforce, and a modern transportation system make DuPage County an ideal location for business expansion and relocation.

The diversity of the DuPage economy is demonstrated by the fact that no single employment sector accounts for more than 10% of the county workforce. Over the past decade, employment has shifted somewhat to the Health Care & Social Assistance sector, reflecting a nationwide movement towards service industries. Construction and Retail Trade remain below pre-recession levels.

In early 2014 the County entered into a public-private sector partnership with the Metro West Manufacturing Workforce Collaborative. The Collaborative seeks to redress a skills gap resulting in a lack of qualified employee candidates for manufacturing jobs. The County has provided a portion of the seed money to create this pilot program, which provides skills training and job placement in manufacturing. The Collaborative seeks to place 25 individuals in manufacturing jobs from the first tranche of program candidates and has placed 19 individuals through early September.

Employment Sectors (By Number of Jobs)

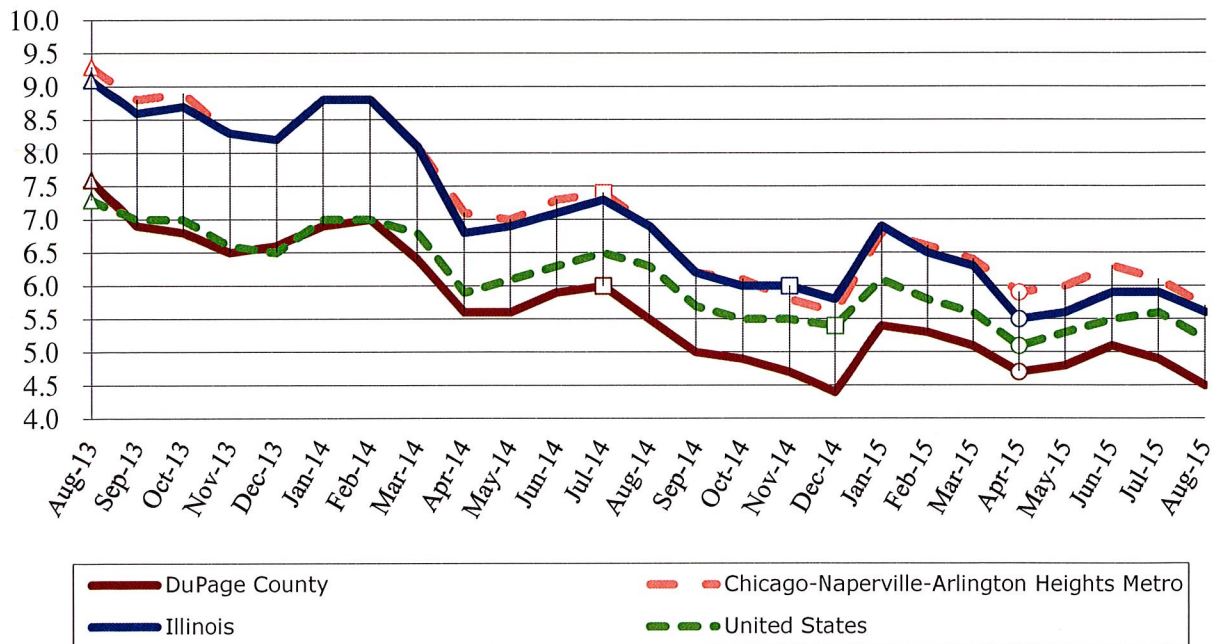


The County has a highly skilled employment pool, reflecting the educational commitment of its residents. Forty-six percent of DuPage residents at least 25 years old have a college or professional degree. The statewide average is thirty-two percent. High school graduation rates are ninety-two percent while the statewide average is eighty-eight percent.

The County is a vital economic engine in the Chicago area and within the state as a whole. In 2013, DuPage County accounted for 9.9 percent of the jobs in the State, although it comprised only 7.2 percent of Illinois population.

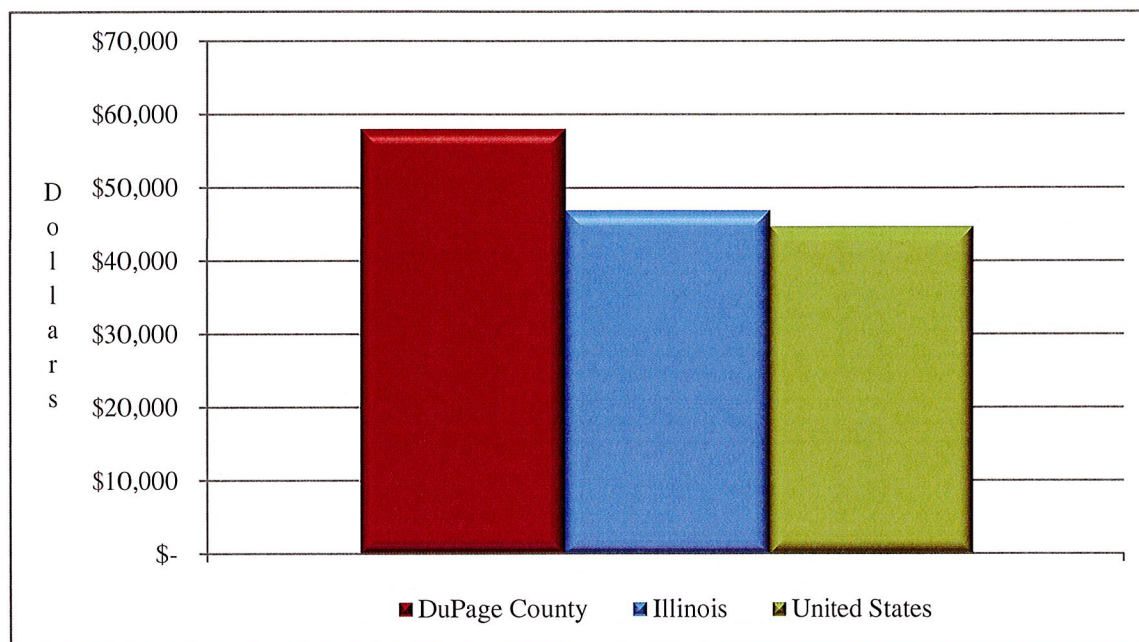
In 2014, unemployment in the County's labor force of 512,869 averaged 29,970, or 5.6%, compared to the respective State of Illinois and nation- wide averages of 7.1% and 6.2%. Since going below 7% in March 2014, unemployment rates in DuPage have ranged from mid-4 percent to 6 percent. In August 2015, the County's unemployment rate stands at 4.5%, while the State's was 5.6%, and the US rate was 5.2%.

Unemployment Rates Last 25 Months (August 2013 through August 2015)



In 2013 DuPage had a per capita personal income (PCPI) of \$58,064. This PCPI ranked 2nd in the state and was 124 percent of the state average, \$46,980, and 130 percent of the national average, \$44,765. The 2013 PCPI reflected an increase of 0.9 percent from 2012. The State's change was 2.1 percent and the national change was 1.3 percent for this period. In 2013, DuPage County had a total personal income (TPI) of \$54.1 billion, which ranked 2nd in the state and accounted for 8.9 percent of the state's total.

2013 Per Capita Personal Income



Per the U.S. Census Bureau, the median household income for DuPage County for 2013 is \$78,487. This is 38% above the State of Illinois amount of \$56,797 and 48% above the U.S. amount of \$53,046.

DUPAGE COUNTY GOVERNMENT, BUDGET, AND INITIATIVES

The FY2014 budget was developed as a maintenance of services budget. The County's base operating and capital final budget totaled \$434.8 million, \$4.0 million under the corresponding 2013 final budget. These amounts exclude blended or discretely presented component units, programs funded by externally sourced grants, and special service areas. Associated funded headcount of 2,227 was increased slightly from 2013 from 2,221.

Fiscal Year 2014 also marked the second year of a 5-year phased shift in employer/employee cost sharing for group health insurance. Over the 5-year period, costs will transition from an approximately 85/15 employer/employee cost share to a more sustainable 80/20 share arrangement, and will yield about \$3 million in annual savings when fully phased in. The third year phase is part of the 2015 budget. Pension pay-in rates, which had become a major budget driver due to losses during the 2008-2009 recession, declined slightly in 2014 and will start to grow in 2016 to reflect a gradual shift in actuarial assumptions.

Growth of the County's General Fund fund balance has been a consistent feature of the County's financial performance. The County's Financial and Budget policies for the General Fund have emphasized a non-deficit budget approach, relying solely on the upcoming fiscal year's anticipated revenue stream to set budgetary limits on expenditures, whether appropriations or transfers.

Western Access Update

Creation of a western access thoroughfare to O'Hare Airport is a major federal transportation initiative with significant regional economic impact. It is one of twenty six projects nationwide that are listed as a Project of National and Regional Significance (PNRS). In 2011, the Illinois Tollway assumed responsibility for the project, committing to fund \$3.1 billion of the \$3.4 billion project cost through the issuance of Tollway bonds in its Move Illinois capital program. The remaining \$300 million of the project cost will be met by local government entities. The project passed significant Planning and Environmental hurdles with the December 12, 2012 issuance of a "Record of Decision" by the Federal Highway Administration and Federal Aviation Administration which approved the plan for the Elgin O'Hare Western Access (EOWA) Project.

The project includes completion of a tolled expressway from Gary Avenue on the west to O'Hare Airport on the east and a tolled expressway from I-90 on the north to I-294 on the south running along the west side of the airport and connecting with the Elgin-O'Hare Expressway. Construction of the project involves four phases: 1) widening of the existing Elgin-O'Hare Expressway and conversion of that to a tolled facility; 2) construction of a new toll highway facility from I-290 to York Road to replace the existing Thorndale Avenue arterial; 3) construction of the south leg of the Western Bypass (from the Elgin-O'Hare Expressway to I-294); and 4) construction of the north leg of the Western Bypass from the Elgin-O'Hare Expressway to the I-90 (Jane Addams) Tollway. The project includes, but is not limited to, improvements to existing interchanges, new interchanges, and arterial roadway improvements, bicycle and pedestrian accommodations on side streets, provision of transit capacity on the mainlines, bridges and a variety of drainage, environmental and aesthetic improvements that will benefit the entire corridor.

The Tollway has formed a Local Advisory Council comprised of corridor stakeholders that includes DuPage County, Cook County, municipalities, environmental groups, business and property representatives and affected individuals. The Council meets monthly to discuss design and logistical issues related to construction. Engineering plans are being prepared presently and stakeholders continue to review the plans in cooperation with the Tollway. Since 2012, thirty-one (31) engineering contracts totaling more than \$241 Million have been awarded. In addition, twenty-nine (29) construction contracts totaling more than \$560 Million have been awarded since the project began. Construction has focused primarily on those sections west of I-290 but now is turning to the new expressway section east of I-290 through Itasca, Wood Dale and Bensenville. Projects of independent utility in Elk Grove and Des Plaines have also begun for the north leg of the western bypass. The Tollway continues to negotiate and procure right of way throughout the corridor. The overall project is anticipated to be complete by 2025. DuPage County and its project partners have provided more than \$112 million in federal and state grants or in kind donations of land or engineering services. These grants or donations will be credited against the \$300 million local contribution.

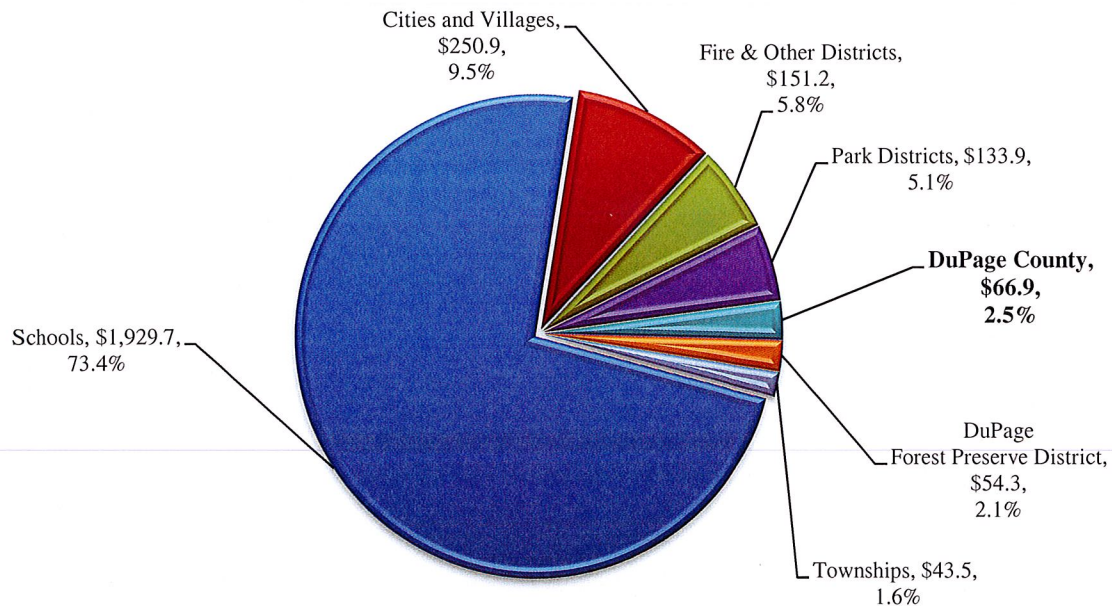
The overall project, including engineering, construction, and development benefits, is likely to stimulate the regional economy in terms of a \$10 billion increase in Gross Regional Product. On top of this, recent studies have estimated the creation of 65,000 permanent jobs and over 13,000 temporary jobs during construction. Additionally, the project is likely to generate over \$750 million in federal, state and local tax revenue over the life of the construction. Improvements to the transportation network are expected to significantly reduce delays to commuters and commercial enterprise and, as a consequence, will deliver over \$145 million in travel savings.

PROPERTY TAXES

One of the tenets of the County's Financial and Budget Policies is to minimize property tax increases. In the last six years, the tax levy increased only once by \$250 thousand in order to capture the value of an expiring tax increment financing district. The County's 2013 property tax levy (collected in 2014) was the same as the prior year with both levies at \$66.6 million (tax extensions were \$66.9 million). The County's tax rate for 2013 is 0.2040 per hundred dollars of assessed valuation. Since the Property Tax Extension Limitation Law went into effect in the 1991 levy year, the cumulative savings to DuPage County taxpayers has been almost \$1.2 billion. For the 2013 tax levy, instead of a \$66.6 million levy, the annual levy (not including the bond and interest levy) could have been \$158.7 million if the County had continuously levied to the maximum amount allowable under the Property Tax Extension Limitation Law.

As the following chart illustrates, only 2.5 percent of all property taxes collected and distributed by the DuPage County Collector go towards funding DuPage County government, including the County Health Department.

Distribution of 2013 Real Estate Taxes to Local Taxing Bodies For Taxes Collected in Fiscal Year 2014 (Dollars in Millions)



INVESTMENT MANAGEMENT

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

The primary objectives of the County Treasurer's investment program are safety of principal and liquidity. Return on investment is of secondary importance.

The County Treasurer follows current trends in cash and investment management to achieve maximum financial return on available cash resources. Idle cash balances are invested in a manner which will provide the highest investment return with maximum security while still meeting the daily cash flow demands of the County.

SELF-INSURANCE

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

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DuPage County for its comprehensive annual financial report for the fiscal year ended November 30, 2013. This was the twenty-eighth consecutive year that the county has achieved this award. In order to be awarded a Certificate of Achievement, a governmental entity must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document prepared for the fiscal year beginning December 1, 2014, marking eleven consecutive years it has received this award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged as proficient in several categories, including as a policy document, a financial plan, an operations guide, and communications device.


ACKNOWLEDGEMENTS

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul P. Rafac". The signature is fluid and cursive, with the first name "Paul" and last name "Rafac" being clearly legible, and a middle initial "P." in between.

Paul Rafac
Chief Financial Officer
DuPage County, Illinois



Government Finance Officers Association

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

Presented to

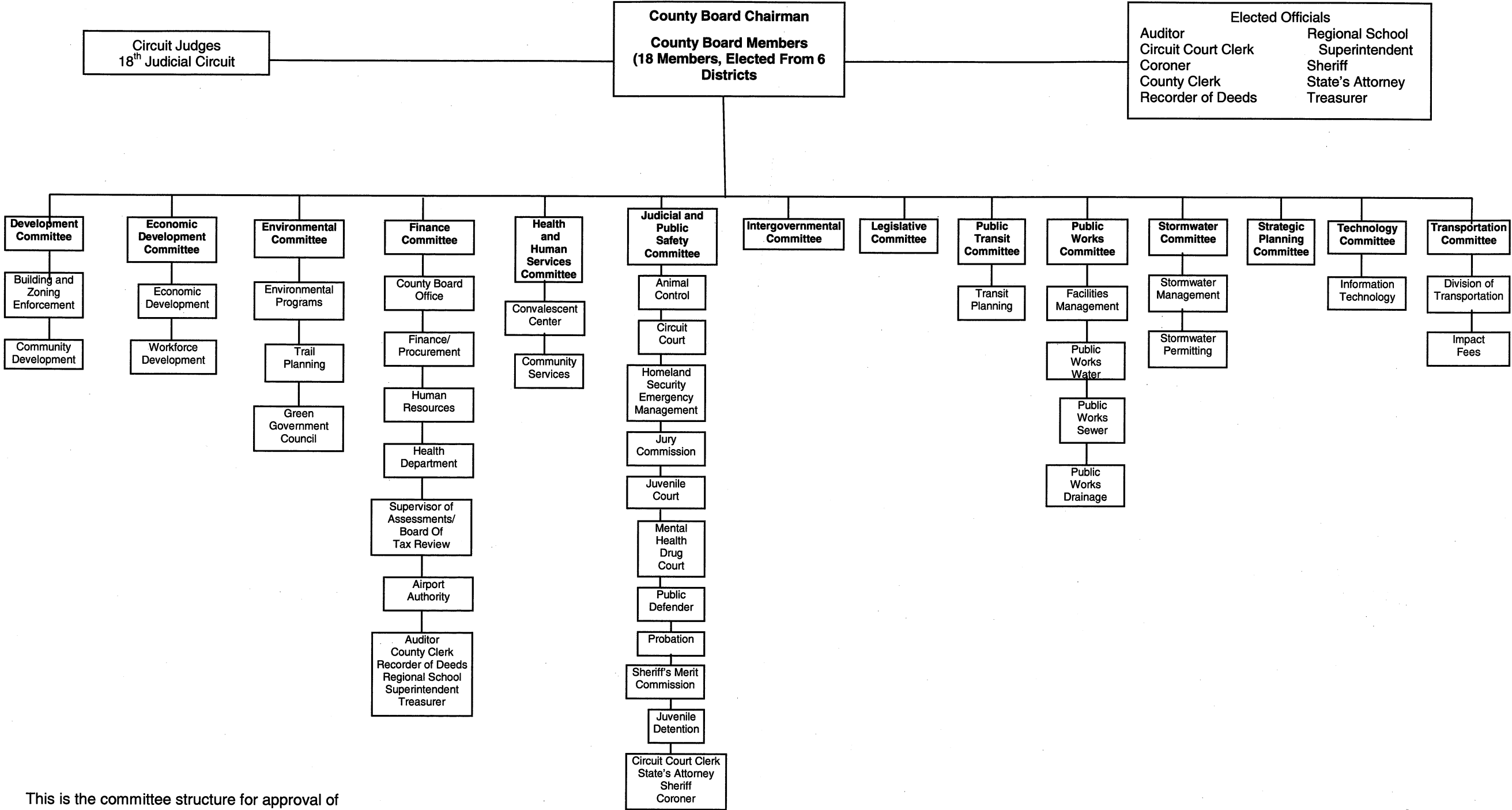
**DuPage County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2013

Executive Director/CEO

DuPage County, Illinois



This is the committee structure for approval of resolutions, ordinances and expenditures.

DU PAGE COUNTY, ILLINOIS
ELECTED OFFICIALS
YEAR ENDED NOVEMBER 30, 2014

COUNTY BOARD MEMBERS

DANIEL J. CRONIN, CHAIRMAN

DISTRICT 1

FICHTNER, PAUL
PUCHALSKI, DONALD E.
TORNATORE, SAM

DISTRICT 2

CHAPLIN, ELIZABETH
DiCIANNI, PETER “PETE”
NOONAN, SEAN

DISTRICT 3

CURRAN, JOHN F.
GRASSO, GARY
KRAJEWSKI, BRIAN J.

DISTRICT 4

ECKHOFF, GRANT
GRANT, AMY

DISTRICT 5

HEALY, JAMES D.
KHOURI, TONIA
MICHELASSI, ANTHONY

DISTRICT 6

LARSEN, ROBERT L.
NOWAK, LAUREN “LAURIE”
ZAY, JAMES F., JR.

OTHER ELECTED OFFICIALS

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

JOHN E. ZARUBA
CHRIS KACHIROUBAS
GARY A. KING
FREDERICK BUCHOLZ
GWEN HENRY
ROBERT GROGAN, JR.
ROBERT B. BERLIN

DARLENE J. RUSCITTI
RICHARD A. JORGENSEN, MD



Financial Section



Independent Auditor's Report

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, budgetary comparisons for the General, Local Gasoline Tax, Convalescent Center and Department of Housing and Urban Development Funds and the aggregate remaining fund information for DuPage County, Illinois, as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The County's 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Health Department, which consists of one major fund and three aggregate remaining funds and represents 5 percent, 4 percent and 12 percent, respectively, of the assets, net position and revenues of governmental activities. We did not audit the financial statements of the Water and Sewerage System Fund, which is both a major fund and represents 100 percent of the assets, net position and revenues of the business-type activities. We did not audit the financial statements of the DuPage Airport Authority, which is reported as a discretely presented component unit. The Health Department, Water and Sewerage System Fund and Airport Authority financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinions, insofar as they relate to the amounts included for the Health Department, Water and Sewerage System Fund and Airport Authority, are based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. The financial statements of the DuPage Airport Authority and ETSB, component units included in the financial statements of the aggregate discretely presented component units, and the Water and Sewer 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 auditor's 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 relevant to the 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 the 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 aggregate discretely presented component units, each major fund and the aggregate remaining fund information of DuPage County, Illinois as of November 30, 2014, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparisons for the General, Health Department, Local Gasoline Tax, Convalescent Center and Department of Housing and Urban Development Funds for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The 2013 financial statements, before they were restated for the matter discussed in Note 15, were audited by other auditors and their report thereon, dated May 28, 2014, expressed an unmodified opinion. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and schedules of trend information and funding progress as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not 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 this information,

because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the DuPage County, Illinois' basic financial statements. The financial information listed as combining and individual fund financial statements and schedules in the table of contents, and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The 2014 combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements 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, based on our audit and the reports of other auditors, the combining and individual fund statements and schedules for the year ended November 30, 2014, are fairly stated, in all material respects, in relation to the basic financial statements as a whole. The other information consisting of the combining and individual fund statements and schedules for the year ended November 30, 2013, was audited by other auditors whose report dated May 28, 2014, expressed an unmodified opinion on such information in relation to the basic financial statements for the year ended November 30, 2013, taken as a whole.

The introductory and statistical sections listed in the table of contents have 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 them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2015, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

BKD, LLP

Oakbrook Terrace, Illinois
October 2, 2015



Management's Discussion & Analysis

DuPage County, Illinois

Fiscal Year 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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

The fiscal year 2014 CAFR incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board (ETSB) as discretely presented component units per GASB No. 14. The DuPage County Health Department is included as a blended component unit of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes three non-major governmental funds and assets.

Condensed financial statements shown in the MD&A are presented for the primary government only, excluding the discretely presented component units (DuPage Airport Authority and ETSB). Therefore, the primary government referred to in the MD&A statements for Governmental activities is comprised of the County and the County's Health Department (blended component unit) funds. The primary government referred to in the MD&A statements for Business-type activities is the Water and Sewerage System fund.

FINANCIAL HIGHLIGHTS AND MAJOR ISSUES IMPACTING FINANCIAL STATEMENTS

- At the close of fiscal year 2014, the total primary government assets (Governmental and Business-type activities) of the County exceeded its liabilities by \$832.5 million (net position, statement A-1). Of this amount, \$83.9 million is considered unrestricted net position that can be used to meet the County's ongoing obligations to citizens and creditors within the purposes of each fund type. Total primary government assets were \$1.3 billion which includes \$906 million of capital assets. Liabilities and deferred inflows total \$456.7 million. Capital assets grew \$18.7 million which was mainly attributable to projects related to the 2010 bond issue for construction and capital improvements.
- Fiscal year 2014 activity resulted in an increase to the primary government net position by \$27.8 million (statement A-2). This increase is due primarily to an increase in program and general revenues of \$16.9 million coupled with a decrease in expenses of \$1.9 million from the prior fiscal year.
- The County's aggregate Governmental funds reported a total fund balance of \$204.8 million (statement A-5), a decrease of \$20.9 million from the prior year. Mild increases in almost all the Governmental funds were offset by a \$20.6 million drop in capital projects' fund balance primarily due to the spend down of the 2010 G.O. Alternate Revenue bond project fund. Of the total Governmental funds fund balance, \$4.6 million or 2.2%, (statement A-3) is classified as nonspendable as the funds are tied up in various non-liquid assets such as inventories, and advances receivable from other funds. \$109.3 million (53%) of fund balance is classified as being restricted for specific uses. \$26.5 million of the restricted fund balance is for highways, streets, and bridges, \$13.8 million is restricted for capital projects, and \$34.5 million is restricted for debt service requirements.

The remaining aggregate fund balance is restricted for: employee benefits (\$7.1 million for County and Health Department IMRF and social security), grant programs (\$2.5 million), wetland mitigation projects (\$9.4 million), judicial programs (\$8.5 million), health and public safety programs (\$3.3 million) and other

miscellaneous programs (\$3.6 million). \$33.9 million (16.54%) of the aggregate fund balance is committed by the County Board for specific programs such as Health Department operations, employee benefits, stormwater operations, and the County Infrastructure Fund. The remaining fund balance of \$57.0 million (27.9%) is considered unassigned, which includes \$4 million set aside in the General Fund for a Strategic Reserve (stabilization).

- The unassigned fund balance in the General Fund was \$64.5 million and increased \$0.7 million from the prior year. Overall, the General Fund fund balance increased by \$0.9 million from the prior year. Total General Fund unassigned fund balance is 46% of total general fund expenditures, and 38% of total expenditures plus net transfers out. During fiscal year 2009, the County Board approved \$4.0 million to be set aside in the General Fund called the Strategic Reserve for stabilization of general operation purposes. The strategic reserve can only be utilized to stabilize County operations by a two-thirds County Board vote. This reserve is accounted for on the financial statements as part of the General Fund unassigned fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

The County's basic financial statements include: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The CAFR also contains other required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

Government-wide financial statements provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business. The two government-wide statements are prepared on a full accrual accounting basis and are explained below. Any interfund transactions within activity type in the government-wide financial statements have been eliminated.

The Statement of Net Position (statement A-1) immediately follows the Management's Discussion and Analysis. This includes the County's total assets and deferred outflows of resources; and liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position can serve as a useful indicator of whether the financial position of the County is improving or deteriorating. A condensed version of this statement for Governmental and Business-type activities is presented on page 7 for the current and preceding fiscal year.

The Statement of Activities (statement A-2) presents information showing how the County's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of this statement is to show the relationship between the County's distinct activities or functions, and revenues provided by the County's taxpayers. A condensed version of this statement for Governmental and Business-type activities is presented on page 8 for the current and preceding fiscal year.

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

Fund Financial Statements

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

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

Proprietary Funds – Proprietary funds consist of enterprise funds and internal services funds. These funds account for operations that are conducted in a manner similar to private business in which costs of operations are covered through user fees. Proprietary fund financial statements provide both long and short-term financial information. The County’s Water and Sewerage System Fund is the sole enterprise fund and business-type activity reported in the government-wide statements. The proprietary fund financial statements include a cash flow statement for the County’s Water and Sewerage System Enterprise fund. Additionally, the proprietary fund financial statements include the internal service funds which are used to account for the provision of general/auto liability insurance, malpractice insurance, workers’ compensation insurance, and health insurance for employees and retirees. The financial effects of the County’s internal service funds are included as governmental activities in the government-wide financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

On the following condensed statement, net position is calculated as total assets and deferred outflows less total liabilities and deferred inflows. Assets are distinguished as either current and other assets, or capital assets. Liabilities are classified as either current and other liabilities, or long-term liabilities (maturity of greater than one year). Per GAAP, net position is subdivided into three categories: net investment in capital assets; restricted net position; and unrestricted net position. Over time, net position serves as a useful indicator of a government’s financial situation. The combined Governmental and Business-type net position was \$832.5 million as of November 30, 2014.

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

An additional portion of the County's total net position represents resources subject to external restrictions on use. Significant restrictions for Governmental activities include: \$28.3 million for debt service, \$26.5 million for highways, streets and bridges, \$18.7 million for grant programs, and \$9.4 million for wetland mitigation. For Business-type activities, \$7.9 million is restricted for debt service purposes.

The remaining balance of unrestricted net position, relative to respective fund purposes, may be used to meet the County's ongoing obligations. As of November 30, 2014, the County's total unrestricted net position balance for both the Governmental and Business-type activities is \$83.9 million.

Below is a condensed version of the Statement of Net Position as of November 30, 2014 and 2013 for Governmental and Business-type Activities:

Summary of Net Position <i>(Primary Government Only)</i>				
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Assets				
Current and other assets	\$ 359,881,196	\$ 369,225,305	\$ 23,315,583	\$ 21,505,609
Capital assets	<u>813,335,989</u>	<u>796,961,727</u>	<u>92,504,065</u>	<u>90,149,664</u>
Total Assets	<u>1,173,217,185</u>	<u>1,166,187,032</u>	<u>115,819,648</u>	<u>111,655,273</u>
Deferred Outflows of Resources	<u>126,009</u>	<u>149,404</u>		
Liabilities				
Current and other liabilities	53,218,451	50,863,814	4,212,566	4,005,405
Long-term liabilities	<u>310,098,499</u>	<u>328,791,938</u>	<u>20,111,901</u>	<u>21,288,408</u>
Total Liabilities	<u>363,316,950</u>	<u>379,655,752</u>	<u>24,324,467</u>	<u>25,293,813</u>
Deferred Inflows of Resources	<u>69,065,249</u>	<u>67,673,342</u>		
Net Position				
Invested in capital assets, net of related debt	553,057,327	536,331,604	74,249,205	75,261,628
Restricted				
Grant programs	18,665,322	12,889,658		
Employee benefits	7,143,604	6,660,061		
Health and public safety purposes	3,267,579	2,808,665		
Highways, streets and bridges purposes	26,478,084	23,690,696		
Wetland mitigation purposes	9,439,042	9,048,466		
Judicial purposes	8,549,905	8,456,449		
Other purposes	3,558,676	3,801,614		
Capital improvements	7,985,194	9,649,752		
Debt service	28,298,658	27,878,104	7,875,651	2,908,933
Unrestricted	<u>74,517,604</u>	<u>77,792,273</u>	<u>9,370,325</u>	<u>8,190,899</u>
Total Net Position	<u>\$ 740,960,995</u>	<u>\$ 719,007,342</u>	<u>\$ 91,495,181</u>	<u>\$ 86,361,460</u>

The statement below is a condensed version of the Statement of Activities for Governmental and Business-type Activities:

	Changes in Net Position			
	<i>(Primary Government Only)</i>			
	Governmental Activities		Business-Type Activities	
	2014	2013	2014	2013
Revenues				
Program Revenues				
Charges for services	\$ 79,607,969	\$ 79,506,365	\$ 22,617,682	\$ 22,454,253
Operating grants and contributions	67,042,723	80,243,911		
Capital grants and contributions	29,347,789	9,231,944	6,279,468	1,869,605
General Revenues				
Property taxes	67,935,195	67,376,774		
Sales taxes	93,876,552	90,451,109		
Local gasoline taxes	18,927,501	17,993,642		
Income taxes	8,889,721	9,821,254		
Personal property replacement taxes	2,917,751	2,834,195		
Unrestricted investment earnings	801,924	374,759	43,201	14,448
Other revenues	6,387,023	5,643,398		
Total Revenues	<u>375,734,148</u>	<u>363,477,351</u>	<u>28,940,351</u>	<u>24,338,306</u>
Expenses				
General government	82,493,802	86,856,356		
Health and public safety	126,148,840	126,725,674		
Highways, streets and bridges	40,157,811	38,529,997		
Public service	30,172,753	31,103,546		
Judicial	47,421,574	45,838,029		
Public works	9,571,362	12,085,313		
Educational services	783,362	780,786		
Conservation and recreation	2,069,998	53,921		
Interest on long-term debt	13,491,499	14,354,610		
Water and Sewage System			24,566,435	22,488,672
Total Expenses	<u>352,311,001</u>	<u>356,328,232</u>	<u>24,566,435</u>	<u>22,488,672</u>
Excess before transfers	23,423,147	7,149,119	4,373,916	1,849,634
Transfers	<u>(759,805)</u>		<u>759,805</u>	
Changes in net position	22,663,342	7,149,119	5,133,721	1,849,634
Net position - beginning (as restated)	<u>718,297,653</u>	<u>711,858,223</u>	<u>86,361,460</u>	<u>84,511,826</u>
Net position - ending	<u>\$ 740,960,995</u>	<u>\$ 719,007,342</u>	<u>\$ 91,495,181</u>	<u>\$ 86,361,460</u>

Governmental Activities

Governmental activities resulted in an increase of the County's net position by \$22.7 million. Key elements effecting the change in net position are as follows:

Overall, revenues of government activities increased by \$12.3 million, or 3.4%, to \$375.7 million in fiscal year 2014. The majority of this was in program revenue growth where operating and capital grants and contributions cumulatively increased over \$6.9 million from the prior year. General revenues increased \$5.2 million, 2.7% from the prior year, with the majority of that increase due to sales tax revenues rising \$3.4 million from the prior year. The sales tax revenue source is economically driven, and the improvement recognized in fiscal year 2014 was directly correlated with the continued economic recovery. Investment earnings have stopped their declining trend and have grown \$0.4 million from the prior year.

Total governmental activity expenses decreased by \$4.0 million or 1.1%. Although expenses for Judicial and Highways, streets, and bridges both increased \$1.6 million from the prior year, and Conservation and Recreation expenses increased by \$2.0 million, they were offset by declines in General Government (\$4.3 million), Health and Public Safety (\$0.6 million), Public Service (\$1.0 million) and Public Works (\$2.5 million), and interest on long-term debt (\$0.9 million). The General Government functional category decrease was largely due to a \$5 million decline in long-term claims payable and the corresponding expense.

Business-Type Activities

For fiscal year 2014, Water and Sewerage System (the "System") revenues and transfers in from governmental activities were \$29.7 million with total expenses of \$24.6 million – this resulted in a \$5.1 million net gain in net position for the year. User charges for sewerage service were down 7.1% which was due to a drop in consumption from cooler temperatures and more rain during the spring and summer months in 2014. User charges for water service increased by 10.4%. This rise was due to an 11.1% increase in the water rates coupled with a 2.2% decrease in consumption. The consumption drop was again related to cooler temperatures and more rain in 2014. Also backing the total revenue growth was contributed revenue (capital) from the acceptance of the water system that was constructed for Special Service Areas #35 and #37. The cost to construct this water system was \$5.6 million. Connection fee income increased \$750 thousand from the prior year.

Operating expenses grew by 9.2% or \$2.1 million. This was mainly attributable to contractual expense increases in utility costs, worker's compensation claims, and indirect costs.

For a more in-depth discussion regarding the Water and Sewerage System of DuPage County, the System's standalone annual financial report is available at the System's administrative offices at 7900 S. Route 53, Woodridge, IL 60517, or can be accessed on the County's website using the following link.

<http://www.dupageco.org/Finance/CAFR/>

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The County's Governmental Funds provide information on near-term inflows, outflows, and balances of spendable resources. In fiscal year 2011, the County implemented GASB 54 which redefined the components of fund balance. The unassigned fund balance indicates the resources available for spending, which are not considered nonspendable, restricted, committed, or assigned. When coupled with future resources, an unassigned fund balance indicates the ability to support general operations. Per statement A-3, as of November 30, 2014, the County's Governmental Funds reported a combined fund balance of \$204.8 million. Of this amount, \$4.6 million is classified as nonspendable, \$109.3 million is categorized as restricted, \$33.9 million is classified as committed, and \$57.0 million is considered unassigned fund balance. The different fund balance classifications represent different levels of authorization restricting the use of specific fund balances for specific programs. For additional information concerning the classification of fund balance, see Note 1.N. and Note 10 in the Notes to the Financial Statements.

Per statement A-5, total Governmental Fund revenues for the fiscal year were \$366.3 million and total expenditures were \$386.8 million. After other financing sources (uses), the Governmental Funds net change in fund balance for the year was a negative \$20.9 million. This drop in fund balance was due primarily to 2010 General Obligation Alternate Revenue Bond Project fund expenditures of \$17.1 million dropping its fund balance by \$16.7 million.

General Fund

The General Fund is the core operating fund covering many County programs, and allows the most discretion for allocations of funds. At the end of fiscal year 2014, the General Fund fund balance was \$68.6 million; the unassigned fund balance was \$64.5 million, or 94% of the total General Fund fund balance. The County has identified \$4.0 million of General Fund unassigned fund balance as the Strategic Reserve. These set-aside funds are for stabilization purposes, and are to be used in the event of an emergency or a severe economic event. A 2/3rd approval by the County Board is needed to access these funds.

The unassigned fund balance, less the amount set aside for stabilization purposes, represents 46% of the General Fund's total expenditures, and 38% of total expenditures plus net transfers out. The General Fund unassigned fund balance increased by \$0.7 million or 0.6% from the prior year. Revenues of \$171.8 million less expenditures of \$139.2 million resulted in an excess of revenue over expenditures of \$32.6 million prior to transfers out. After total net transfers out of the General Fund to other funds of \$31.7 million, the result was a net increase in the General Fund balance of \$0.9 million.

Revenues in the General Fund for fiscal year 2014 came in \$0.5 million higher than the prior year period. Sales tax revenues increased almost \$4.3 million, or 4.9% from the prior year. This trend follows increased sales activity throughout the entire year. Although sales taxes grew, charges for services revenues in the Recorder of Deeds, Sheriff, Clerk of the Circuit Court, and Facilities Management departments decreased a combined \$2.3 million. State income tax remitted to the County from the State of Illinois decreased \$1.0 million from the prior year due to an additional two collection remittances to the County in 2013.

The Circuit Court Clerk reductions in revenues are the result of a combined 4,468 fewer civil and criminal cases filed by the DuPage County Clerk of the 18th Circuit Court in 2014 than in the prior year. Since 2008 the total case load handled by the Circuit Court Clerk has fallen by 29%.

Fiscal year 2014 reflected another year of controlled spending as total General Fund expenditures before net transfers out to other funds resulted in an increase of \$7.5 million, or 5.7% from the prior year. General Government, Health and Public Safety, Judicial, and the Capital Outlay categories experienced increases in expenditures from the prior year with General Government category being the greatest. Delving further, the Board of Election Commissioners department had a \$1.1 million growth in expenditures attributed to the gubernatorial elections in 2014. Sheriff's personnel costs were up due to the ratification of a union contract in March 2015 and recording retroactive pay. General Fund employee health insurance costs increased by \$1.1 million in fiscal year 2014. General Fund transfers out to other funds decreased by \$6.0 million from the prior year, mainly attributed a decrease in the Stormwater fund subsidy and no transfers out to the County Infrastructure Fund; and for the children's center facility construction (Jeanine Nicarico Children's Center), which was completed in fiscal year 2013.

Health Department Fund

The Health Department's main operating fund balance is \$18.4 million, ending the year up \$0.6 million. On a budgetary basis (Schedule D-3), total revenues showed a decrease of \$3.4 million from the prior year to finish the year at \$39.5 million. This decrease was mainly attributed to the impact of the first year of the implementation of the Affordable Care Act. The Intergovernmental revenue decrease of \$0.6 million is due to a decline in grant funding. Although revenues showed a decrease for the year, expenditures also decreased.

Total Health Department expenditures of \$37.1 million dropped by \$1.5 million from the prior year. This decrease was primarily due to capital outlay decreases of \$1.1 million and contractual expenditure decreases of \$0.8 million. This expenditure decline correlates to the decreased grant revenue.

The two Health Department non-major special revenue funds both recorded modest increases of over \$0.2 million each in their fund balances. The Infrastructure fund expended \$2.7 million on capital outlay primarily related to the construction of the new Community Center facility. Construction on this project began in August 2014 and is scheduled for opening in September 2015.

For a more in-depth discussion regarding the Health Department, the Health Department's standalone annual financial report is available at the DuPage County Health Department; 111 North County Farm Road, Wheaton, IL 60187; phone (630) 682-7400.

Local Gasoline Tax Fund

Per schedule D-4, the Local Gasoline Tax Fund revenues decreased \$2.2 million from the prior year which was mainly attributable to a drop in federal and state reimbursements for road projects of \$2.0 million. The main revenue source - County Motor Fuel Taxes – held fairly flat for 2014 and for the last several years, averaging just under \$19.0 million. Beginning in fiscal year 2013, the County Motor Fuel tax is being recognized as revenue in the 2005 Transportation Bond debt service fund as backup for a potential shortage of other pledged revenue for debt service needs. These revenues are then transferred to the Local Gas Tax fund. These intergovernmental revenues fluctuate from year to year.

Expenditures increased \$3.2 million from the prior year. Although Capital outlay dropped by \$0.1 million, personnel, commodities, and contractual expenditures increased by a combined \$3.3 million. These expenditures will fluctuate from year to year. As bond project proceeds are spent down, transportation related expenditures have shifted to the Local Gas Tax fund and a corresponding expenditure growth from the prior year. Fiscal year 2014 ended the year with a \$12.2 million fund balance, up \$0.1 million from the prior year.

Convalescent Center

In fiscal year 2014 the Convalescent Center's fund balance grew by \$0.6 million to an ending fund balance of \$2.8 million. Total revenues were up \$1.5 million per schedule D-5. The second year of pre-billing for private pay residents resulted in charges for services revenue growing by \$2.7 million. State Medicaid revenue decreased by \$1.6 million from the prior year. This was due to a revised Medicaid reimbursement methodology. Total transfers into the Convalescent Center totaled \$5.4 million. This included General Fund transfers of \$4.8 million, half of which was a direct cash subsidy.

Expenditures were slightly up by \$0.1 million from the prior year with the majority of this being in the personnel category. The remaining categories fluctuated insignificantly from the prior year.

Department of Housing and Urban Development

In addition to ongoing Department of Housing and Urban Development (HUD) grants such as the Community Development Block Grant, the HOME Investment Partnership Grant, the Supportive Housing Program Grant, and the Homelessness Management Information System Grant, the County was allocated over \$31 million in new grant funds for disaster recovery stemming from the spring of 2013 flooding. With expenditures of \$13.9 million and revenues of \$7.0 million, the fund had a drop in fund balance of \$6.9 million. Deferred inflows increased by \$6.4 million largely due to expediting one of the flood mitigation projects under the new disaster recovery grant. The fund ended the year with a negative \$6.7 million fund balance.

Other Nonmajor Governmental Funds

- The Stormwater Drainage Fund had a decrease in fund balance of \$0.4 million, resulting in an ending fund balance of \$7.2 million. Total cash transfer subsidies from the General Fund were \$2.85 million. An extra one million dollar subsidy transfer in the prior year is projected to stabilize the fund over the next couple of years. The Stormwater tax levy was raised to \$9.4 million for fiscal year 2014 from \$8.5 million in prior years. Transfers out of the Stormwater Drainage Fund for debt service were almost \$7.4 million.
- The IMRF and Social Security Funds ended the year with fund balances of \$1.2 million and \$1.6 million respectively. Social Security Fund and IMRF Fund expenditures remained consistent with the prior year. Both the Social Security and IMRF funds were aided with subsidies from the General Fund totaling over \$14.8 million.
- The Economic Development and Planning Fund's balance improved by \$0.3 million in fiscal year 2014. Revenues were up over \$0.1 million from the prior year due to increased construction activity in 2014. Total expenditures were flat from the prior year and remained at \$2.8 million.

- In fiscal year 2012 DuPage County began to house juvenile offenders at the Kane County Youth Detention Center. This shared service model fundamentally restructured the Youth Home Fund's cost structure. As a result, the Youth Home's balance improved by \$1.2 million from 2012 to 2014. This fund ended the year with a fund balance of almost \$0.7 million. This included a \$0.4 million subsidy from the General Fund. Revenues and expenditures both held flat from the prior year at \$1.4 million and \$1.2 million respectively.
- Fund balance in the Highway Motor Fuel Tax fund increased by \$3.1 million from fiscal year 2013. This growth relates to an increase in state construction reimbursements and motor fuel taxes. Expenditures slightly increased by \$0.3 million primarily due to capital outlays. Transfers into the fund of \$4.4 million are from a combined supplemental allotment from the State of \$1.8 million and residual monthly Motor Fuel Tax State allotments after debt service requirements are satisfied. This contributed to the Highway Motor Fuel Tax fund balance growing to \$14.0 million at the end of the fiscal year.
- The Wetland Mitigation fund experienced an increase in fund balance of \$0.4 million and ended the year with a fund balance of \$9.4 million.
- The GIS Data Processing Fund has continued its trend of declining revenues over the last several years and has ended the year with a \$0.1 million negative fund balance but a positive cash balance.

Proprietary Funds

The Water and Sewerage System Fund's total net position balance at the end of the year amounted to \$91.5 million. Although the Fund had an operating loss of \$1.0 million after depreciation and amortization, connection charges and capital contribution additions resulted in a positive change in net position of \$5.1 million. Other factors concerning the finances of this fund have already been addressed in the discussion of the business-type activities.

The County's Internal Service Funds include the Employee Life/Health Insurance Fund and the Liability Insurance Fund (schedule H-2). In total, the internal service funds' net position grew by \$2.5 million to end the year with a \$1.7 million deficit. This positive change was mainly the result of a decrease in expenses of \$3.4 million due to decrease in non-current claims payable in the Liability Insurance Fund resulting, in part, from expedited claims resolution. Also contributing to the positive change in net position is a rise in insurance reimbursement revenue and an additional \$1.1 million subsidy from the General Fund to resolve a claim.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

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

	Capital Assets (Net of Depreciation)			
	Governmental Activities		Business-Type Activities	
	2014	2013	2014	2013
Land and construction in progress	\$ 340,971,021	\$ 311,278,831	\$ 7,078,163	\$ 8,455,921
Infrastructure	269,854,798	284,233,010	81,642,840	80,813,273
Buildings	181,441,823	179,237,800		
Improvements other than buildings	4,833,550	5,189,591		
Machinery, equipment, and vehicles	16,234,797	17,022,495	1,021,018	880,470
Intangibles			2,762,044	
Total capital assets, net of depreciation	<u>\$ 813,335,989</u>	<u>\$ 796,961,727</u>	<u>\$ 92,504,065</u>	<u>\$ 90,149,664</u>

During fiscal year 2014, total capital assets for the primary government had a net increase (including additions, decreases, depreciation, and amortization) of \$18.7 million. Although asset additions have slowed from the prior year, the total balance net of depreciation has increased by 2.1% to \$905.8 million. Proceeds from the 2010 General Obligation Alternate Revenue Bonds are being spent down as projects for various County infrastructure and County campus improvements are being completed and capitalized.

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

Long Term Debt

DuPage County continues to maintain its tax-exempt "Triple-A" (AAA/Aaa) rating from three investor's services, Moody's, Standard and Poor's and Fitch. As of May 2012, only thirty-nine of the more than three thousand counties in the country have Triple-A ratings from all three bond rating agencies. These ratings historically have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds.

In September 2014, Fitch Ratings affirmed the County Triple-A rating with a stable outlook. Rating agencies have cited sound financial performance coupled with an ample General Fund fund balance. Also, the County has a substantial, diversified, and comparatively stable tax base, with well managed financial operations, and a favorable debt profile with limited future borrowing needs.

The County has a statutorily imposed debt limit of 5.75% of its total assessed value. For 2014, the debt limit is \$1.9 billion. County debt pertaining to this limit includes the Limited Tax General Obligation Courthouse Bonds with an outstanding balance of \$45.1 million. This produces a legal debt margin of \$1.84 billion, and is substantially greater than the current outstanding debt principal. All revenue bonds, alternate revenue bonds, and other long-term debt are excluded from the legal debt margin calculation per statute.

The following table is a summary of the County's outstanding long-term debt as of November 30, 2014 and 2013:

Debt Description	Outstanding Long-Term Debt			
	Governmental Activities		Business-Type Activities	
	2014	2013	2014	2013
1) Special Service Areas	\$ 7,942,785	\$ 8,581,881	\$	\$
2) Limited Tax G.O. Courthouse Bonds	45,085,000	46,510,000		
3) Jail - Alternate Revenue Source	20,880,000	23,265,000		
4) Stormwater - Alternate Revenue Source	43,880,000	48,750,000		
5) Drainage - Alternate Revenue Source	19,370,000	20,255,000		
6) Motor Fuel Tax - Revenue Bonds	62,185,000	69,500,000		
7) Public Improvement - Alternate Revenue Source	67,050,000	67,050,000		
8) Net Unamortized Bond Premium, Unamortized Bond Discount, and Unamortized Gain on Refunding	(131,704)	(129,036)	110,845	126,494
9) Accrued Compensated Absences and Employee Retention	30,315,445	30,921,319	1,724,619	1,718,271
10) Claims Payable	8,984,973	10,134,410		
11) Other Postemployment Benefits	697,482	196,482	5,945	5,945
12) Net Pension Obligation	3,839,518	3,756,882	124,154	124,154
13) Water and Sewer - Revenue Bonds			13,175,000	14,290,000
14) IEPA Construction Loan Water/Sewer			4,971,338	5,023,544
Total County Outstanding Debt	<u>\$ 310,098,499</u>	<u>\$ 328,791,938</u>	<u>\$ 20,111,901</u>	<u>\$ 21,288,408</u>

For governmental activities, the County's total bonded debt outstanding has decreased from \$283.9 million in fiscal year 2013 to \$266.4 million in fiscal year 2014 – a \$17.5 million drop. The bulk of the principal reduction is for the Transportation (Motor Fuel Tax Revenue) bonds, Stormwater project bonds, and Jail project bonds. The combined non-bonded (claims payable) long-term liabilities balance declined by \$1.2 million primarily due to a drop in liability insurance claims.

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

BUDGET, ECONOMIC IMPACT, AND FUTURE OUTLOOK

The major goal of the County's 2014 budget was to control budget and expenditures while maintaining service levels in a manner that will be financially stable in both the short and long term, without sacrificing quality. Revenue supporting the budget is predicated on natural growth, without resorting to increasing property taxes. To meet these goals, the County continues to focus on reducing costs via improved efficiencies, outsourcing where appropriate and feasible, and consolidating or sharing services. The County's initial 2014 base operational and capital budget of \$434.8 million is \$4.0 million less than the final 2013 operational and capital budget. Full time headcount in fiscal year 2014 was 2,227. The County has reduced non-grant funded budgeted full time headcount from the 2,270 headcount for the fiscal year 2011 budget.

The County continues to look for ways to consolidate and save the taxpayer money. The Chairman's ACT (Accountability, Consolidation, and Transparency) Initiative is a broad range action plan that has been exploring function consolidation and service sharing not only within County government proper, but among various units of local government.

Capital projects funded by the proceeds of from bonds issued in late 2010 continue in 2014 with most work to be completed in 2015.

Through July 2015, General Fund spending, which makes up the core of operational spending, is running 0.5% under projections, while General Fund revenues are running 6% under the projected amount through July. This does not take into account the second installment of real estate tax collections in September; consequently, total revenues should be much closer to budgeted levels. Gross sales tax revenue is running at almost 4.8% ahead of the same period last year, and ahead of the 3.75% growth rate used to develop the 2015 budget. Through July 2015, revenue reflecting the local real estate and housing situation are strong, with current sales running 4% above 2014's. Circuit Court Clerk revenues continue to reflect a drop in the volume of traffic citations, but this has been more than offset by revenue strength in other areas. Net of debt service, local gas and motor fuel taxes are \$1.1 million over last year, and are projected to be slightly higher in 2015 due to a June 2015 refunding of a transportation revenue bond issue.

The County's major fiscal concern is the continued uncertainty with the State's fiscal health and potential funding cuts as no budget deal appears likely. The County will continue to monitor legislative changes enacted by the General Assembly which could materially affect revenue, as well as adding unfunded mandates that the County will have to absorb.

Requests for Information

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



Basic Financial Statements

STATEMENT OF NET POSITION

November 30, 2014

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
ASSETS					
Cash					
Demand deposits	\$ 108,690,629	10,206,666	118,897,295	23,325,036	7,212,711
Certificates of deposit	34,399,168		34,399,168		
Investments	59,125,562		59,125,562		6,539,342
Receivables					
Taxes	70,262,743		70,262,743		5,997,289
Interest	183,044		183,044		23,949
Accounts, net allowance for doubtful accounts	12,340,596	2,274,739	14,615,335		476,899
Other	460,622	110,925	571,547	2,112,451	47,400
Due from Federal, State and other governmental units	59,046,231		59,046,231	227,066	
Internal balance	442,495	(442,495)			
Due from ETSB	429,384		429,384		
Inventory	437,786		437,786		247,795
Other assets	418,359	8,005,165	8,423,524	456,344	338,283
Restricted cash and investments					
Demand deposits	13,644,577	3,160,583	16,805,160		
Investments					2,770,777
Noncurrent loan receivable					126,837
Capital assets (net of accumulated depreciation and amortization)					
Land and construction in progress	340,971,021	7,078,163	348,049,184	656,740	74,809,529
Infrastructure	269,854,798	81,642,840	351,497,638		23,054,264
Software					146,401
Buildings	181,441,823		181,441,823		40,369,616
Improvements other than buildings	4,833,550		4,833,550		12,211,083
Machinery and equipment	16,234,797	1,021,018	17,255,815	18,966,202	4,131,650
Intangibles		2,762,044	2,762,044		
Total capital assets	813,335,989	92,504,065	905,840,054	19,622,942	154,722,543
Total assets	1,173,217,185	115,819,648	1,289,036,833	45,743,839	178,503,825
DEFERRED OUTFLOWS OF RESOURCES					
Unamortized loss on refunding	126,009		126,009		

STATEMENT OF NET POSITION (CONT.)

November 30, 2014

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority Total
LIABILITIES					
Accounts payable	\$ 27,563,777	1,840,769	29,404,546	353,709	1,225,393
Accrued payroll	6,400,376	109,736	6,510,112	7,128	
Due to Federal, State and other governmental units	3,842,058		3,842,058		
Accrued interest payable	5,397,041	233,159	5,630,200		
Due to DuPage County				429,384	
Unearned revenue	1,035,176		1,035,176		1,988,121
Retainage payable	1,387,819		1,387,819		124,406
Other liabilities	7,592,204	2,028,902	9,621,106		1,207,534
Noncurrent liabilities					
Bonds due within one year	18,594,149	1,150,000	19,744,149		
Bonds due in more than one year	247,666,932	12,135,845	259,802,777		
Other due within one year	13,374,073	584,629	13,958,702	13,046	85,778
Other due in more than one year	30,463,345	6,241,427	36,704,772	30,439	343,112
Total liabilities	363,316,950	24,324,467	387,641,417	833,706	4,974,344
DEFERRED INFLOWS OF RESOURCES					
Deferred property taxes	69,065,249		69,065,249		5,997,289
NET POSITION					
Net investment in capital assets	553,057,327	74,249,205	627,306,532	19,622,942	154,722,543
Restricted for					
Grant programs	18,665,322		18,665,322		
Employee benefits	7,143,604		7,143,604		
Health and public safety purposes	3,267,579		3,267,579	19,819,468	
Highways, streets and bridges purposes	26,478,084		26,478,084		
Wetland mitigation purposes	9,439,042		9,439,042		
Judicial purposes	8,549,905		8,549,905		
Other purposes	3,558,676		3,558,676		
Capital improvements	7,985,194		7,985,194		
Debt service	28,298,658	7,875,651	36,174,309		
Aeronautical purposes					2,685,777
Unrestricted	74,517,604	9,370,325	83,887,929	5,467,723	10,123,872
Total net position	\$ 740,960,995	91,495,181	832,456,176	44,910,133	167,532,192

DUPAGE COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2014

Functions/Programs	PROGRAM REVENUES		
	Expenses	Charges for Service	Operating Grants and Contributions Capital Grants and Contributions
Primary Government			
Governmental Activities			
General government	\$ 82,493,802	17,510,747	1,047,858
Health and public safety	126,148,840	28,747,992	39,698,744
Highways, streets and bridges	40,157,811	1,001,227	19,198,613
Public service	30,172,753	2,914,135	3,775,161
Judicial	47,421,574	28,797,664	3,184,059
Public works	9,571,362	636,204	
Educational services	783,362		
Conservation and recreation	2,069,998		138,288
Interest on long-term debt	13,491,499		
Total Governmental Activities	352,311,001	79,607,969	67,042,723
Business-Type Activities			
Water and Sewerage System	24,566,435	22,617,682	
Total Primary Government	\$ 376,877,436	102,225,651	67,042,723
Component Units			
DuPage County ETSB	\$ 7,188,394		
DuPage Airport Authority	27,621,580	19,991,844	
Total Component Units	\$ 34,809,974	19,991,844	-

General revenues
 Taxes - property
 Taxes - sales
 Taxes - local gasoline
 Taxes - income
 Taxes - personal property replacement
 Unrestricted investment earnings
 Gain on disposal of assets
 Miscellaneous
 Transfers

Total general revenues

Change in net position

December 1, as Originally Reported

Restatements (see Note 15)

December 1, as Restated

November 30

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION				
PRIMARY GOVERNMENT			COMPONENT UNITS	
Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
(63,050,197)		(63,050,197)		
(57,612,114)		(57,612,114)		
(17,046,079)		(17,046,079)		
(2,099,156)		(2,099,156)		
(15,332,501)		(15,332,501)		
(5,755,738)		(5,755,738)		
(783,362)		(783,362)		
(1,141,874)		(1,141,874)		
(13,491,499)		(13,491,499)		
(176,312,520)	-	(176,312,520)	-	-
	4,330,715	4,330,715		
(176,312,520)	4,330,715	(171,981,805)	-	-
			(7,025,795)	(7,403,853)
			(7,025,795)	(7,403,853)
67,935,195		67,935,195		5,532,310
93,876,552		93,876,552		
18,927,501		18,927,501	7,812,845	
8,889,721		8,889,721		
2,917,751		2,917,751		59,136
801,924	43,201	845,125	8,872	215,354
				54,953
6,387,023		6,387,023	494	75,506
(759,805)	759,805			
198,975,862	803,006	199,778,868	7,822,211	5,937,259
22,663,342	5,133,721	27,797,063	796,416	(1,466,594)
719,007,342	86,361,460	805,368,802	43,133,434	168,998,786
(709,689)		(709,689)	980,283	
718,297,653	86,361,460	804,659,113	44,113,717	168,998,786
740,960,995	91,495,181	832,456,176	44,910,133	167,532,192

DUPAGE COUNTY, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2014

	General	Health Department	Local Gasoline Tax	Convalescent Center	Department of Housing and Urban Development	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash							
Demand deposits	\$ 16,725,426	17,599,929	7,446,583			60,235,324	102,007,262
Certificates of deposit	13,934,182		4,100,772			15,876,023	33,910,977
Investments	17,159,733		5,050,038			36,314,591	58,524,362
Receivables							
Taxes	23,006,172	13,530,516				30,690,712	67,227,400
Interest	89,458		18,023		4	73,413	180,898
Accounts, net of allowance for doubtful accounts		1,738,004		10,602,592			12,340,596
Other	321,606					3,693	325,299
Due from Federal, State and other governmental units	27,927,784	5,686,920			15,615,794	9,815,733	59,046,231
Due from other funds	12,345,697	20,417				983,378	13,349,492
Due from ETSB	409,348					20,036	429,384
Advances receivable from other funds	4,087,090		6,886			664,098	4,758,074
Inventory		75,786		362,000			437,786
Other assets	378,380	39,979					418,359
Restricted cash and investments							
Demand deposits						13,644,577	13,644,577
Total assets	\$ 116,384,876	38,691,551	16,622,302	10,964,592	15,615,798	168,321,578	366,600,697

DUPAGE COUNTY, ILLINOIS

A-3

BALANCE SHEET (CONT.)

GOVERNMENTAL FUNDS
November 30, 2014

	General	Health Department	Local Gasoline Tax	Convalescent Center	Department of Housing and Urban Development	Other Governmental Funds	Total Governmental Funds
LIABILITIES							
Accounts payable	\$ 7,397,544	416,969	2,484,488	888,297	661,614	14,484,706	26,333,618
Accrued payroll	4,033,169	489,865	137,309	492,386	11,434	337,935	5,502,098
Retainage payable			612,530			775,289	1,387,819
Unearned revenue				1,035,176			1,035,176
Compensated absences	677,688		117,422		7,544	91,646	894,300
Due to Federal, State and other governmental units	374,690		56,215	1,862,727	119	1,548,307	3,842,058
Due to other funds			425,084	1,605,873	6,663,185	4,439,562	13,133,704
Advances payable to other funds						5,114,285	5,114,285
Other liabilities	2,681,029	1,563,474	405,431	2,326,522		615,748	7,592,204
Total liabilities	15,164,120	2,470,308	4,238,479	8,210,981	7,343,896	27,407,478	64,835,262
DEFERRED INFLOWS OF RESOURCES							
Unavailable property taxes	22,740,450	13,435,339				29,889,460	66,065,249
Unavailable other taxes	9,091,646					173,352	9,264,998
Unavailable intergovernmental revenues	831,153	4,404,245			14,945,901	1,478,276	21,659,575
Total deferred inflows of resources	32,663,249	17,839,584	-	-	14,945,901	31,541,088	96,989,822
FUND BALANCES							
Nonspendable for							
Prepaid expenditures		39,979					39,979
Inventory		75,786		362,000			437,786
Advances receivable from other funds	4,087,090						4,087,090
Restricted for							
Grant programs		1,135,382				1,395,959	2,531,341
Employee benefits						7,143,604	7,143,604
Health and public safety purposes				2,391,611		875,968	3,267,579
Highways, streets and bridges purposes			12,383,823			14,094,261	26,478,084
Wetland mitigation purposes						9,439,042	9,439,042
Judicial purposes						8,549,905	8,549,905
Other purposes						3,558,676	3,558,676
Capital improvements						13,831,604	13,831,604
Debt service						34,496,894	34,496,894
Committed for							
Capital purposes						6,166,452	6,166,452
Other purposes						7,835,989	7,835,989
Employee benefits						2,736,732	2,736,732
Public health purposes		17,130,512					17,130,512
Unassigned	64,470,417				(6,673,999)	(752,074)	57,044,344
Total fund balances	68,557,507	18,381,659	12,383,823	2,753,611	(6,673,999)	109,373,012	204,775,613
Total liabilities, deferred inflows of resources, and fund balances	\$ 116,384,876	38,691,551	16,622,302	10,964,592	15,615,798	168,321,578	366,600,697

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION

November 30, 2014

Total fund balance per Governmental Funds Balance Sheet	\$ 204,775,613
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	813,335,989
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not payable in the funds.	(266,392,785)
Interest on general obligation debt is recognized when paid in the funds, but accrued in the Statement of Net Position.	(5,397,041)
Internal service fund assets and liabilities are included in the governmental activities in the Statement of Net Position.	(1,690,622)
Revenues in the Statement of Activities which do not provide current financial resources are deferred in the funds' statements.	30,924,573
Certain costs, premiums, and other items arising from debt issues are capitalized in the Statement of Net Position and then amortized over the life of the debt.	257,713
Non-current compensated absences, employee retention obligation, other post-employment benefits, and net pension obligation are not reported in the funds, but are accrued in the Statement of Net Position.	<u>(34,852,445)</u>
Net position of governmental activities	<u><u>\$ 740,960,995</u></u>

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended November 30, 2014

	General	Health Department	Local Gasoline Tax	Convalescent Center	Department of Housing and Urban Development	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes							
Property	\$ 22,695,483	12,956,943				29,275,047	64,927,473
Sales	91,724,381					2,061,924	93,786,305
Other	3,865,018					18,567,761	22,432,779
Fees, licenses and permits	1,424,984		601,085			3,184,216	5,210,285
Intergovernmental	16,473,150	15,172,056	174,724	17,320,866	6,037,428	46,572,724	101,750,948
Charges for services	17,368,497	11,316,552	1,166,648	13,918,284		12,419,729	56,189,710
Court fees and fines	14,118,687					89,452	14,208,139
Investment income	312,329	12,601	77,061	2,045	30	397,410	801,476
Insurance reimbursement	8,085						8,085
Miscellaneous	3,796,092	351,434	387,980	171,240	970,944	1,335,085	7,012,775
Total revenues	171,786,706	39,809,586	2,407,498	31,412,435	7,008,402	113,903,348	366,327,975
Expenditures							
Current							
General government	51,215,904					33,534,721	84,750,625
Health and public safety	44,868,321	36,685,513		35,855,218		7,952,946	125,361,998
Highways, streets and bridges			18,044,728			5,449,897	23,494,625
Public services	4,464,471				7,273,002	17,941,744	29,679,217
Judicial	33,893,338					10,439,632	44,332,970
Conservation and recreation						5,667,322	5,667,322
Public works	395,759					50,196	445,955
Educational services	788,159						788,159
Debt service							
Principal						17,519,096	17,519,096
Interest						13,846,136	13,846,136
Fiscal agent fees						2,150	2,150
Capital outlay	3,540,533	780,453	2,923,756	294,476	6,633,356	26,697,840	40,870,414
Total expenditures	139,166,485	37,465,966	20,968,484	36,149,694	13,906,358	139,101,680	386,758,667
Excess (deficiency) of revenues over expenditures	32,620,221	2,343,620	(18,560,986)	(4,737,259)	(6,897,956)	(25,198,332)	(20,430,692)
Other financing sources (uses)							
Transfers in			18,679,212	5,378,244		39,291,830	63,349,286
Transfers out	(31,714,261)	(1,730,407)				(30,423,629)	(63,868,297)
Proceeds from sale of assets			25,000				25,000
Total other financing sources (uses)	(31,714,261)	(1,730,407)	18,704,212	5,378,244	-	8,868,201	(494,011)
Net change in fund balance	905,960	613,213	143,226	640,985	(6,897,956)	(16,330,131)	(20,924,703)
Fund balance							
December 1, as Originally Reported	67,651,547	17,768,446	12,240,597	2,822,315	223,957	125,703,143	226,410,005
Restatements (See Note 15)				(709,689)			(709,689)
December 1, as Restated	67,651,547	17,768,446	12,240,597	2,112,626	223,957	125,703,143	225,700,316
November 30	\$ 68,557,507	18,381,659	12,383,823	2,753,611	(6,673,999)	109,373,012	204,775,613

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2014

Net change in fund balance - total governmental funds	\$ (20,924,703)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital asset additions (\$47,380,859) exceeded depreciation (\$30,700,179) in the current period.	16,680,680
Governmental funds report proceeds from the sale of fixed assets while governmental activities report gains and losses on sales of fixed assets. This is the amount of undepreciated basis in the disposed assets.	(306,418)
Some items reported in the Statement of Activities do not provide or require the use of current financial resources and, therefore, are not reported in governmental funds.	
Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds' financial statements. This is the net change of revenues deferred/recognized during the year.	6,829,800
The repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. This amount is reported as an expenditure in the governmental funds when due but as a reduction of principal outstanding in the Statement of Net Position.	17,519,096
Certain items relating to debt issuance, including discounts, premiums and the difference of payments to escrow agents compared to principal retired, are reported as current transactions in the governmental funds. In the Statement of Activities, these amounts are deferred and amortized over the life of the debt. This amount is the net difference in the treatment of these items.	(20,727)
Interest on long-term debt is not accrued in governmental funds, but is reported in the Statement of Activities. This is the change in accrued interest balance during the year.	354,637
Non-current accrued compensated absences, employee retention obligations, and other post-employment benefits do not require the use of current assets and, therefore, are not reported in the governmental funds.	22,238
Internal service funds are used by management to charge costs to other funds but are not included in the governmental funds.	<u>2,508,739</u>
Change in net position of governmental activities	<u><u>\$ 22,663,342</u></u>

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUALGENERAL FUND
For the Year Ended November 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 116,044,258	116,044,258	118,284,882	2,240,624
Intergovernmental	17,007,041	17,007,041	16,473,150	(533,891)
Fines and forfeitures	15,069,367	15,069,367	14,118,687	(950,680)
Licenses and permits	1,452,015	1,452,015	1,424,984	(27,031)
Charges for services	20,111,204	20,111,204	17,368,497	(2,742,707)
Investment income	491,300	491,300	312,329	(178,971)
Miscellaneous	3,821,925	3,821,925	3,796,092	(25,833)
Insurance reimbursement	141,686	141,686	8,085	(133,601)
Total revenues	174,138,796	174,138,796	171,786,706	(2,352,090)
Expenditures				
Current				
General government	74,672,690	72,827,269	51,215,904	21,611,365
Health and public safety	42,281,657	43,426,434	44,868,321	(1,441,887)
Public services	4,866,499	4,869,799	4,464,471	405,328
Judicial	34,190,435	34,494,935	33,893,338	601,597
Educational services	826,139	797,927	788,159	9,768
Public works	550,000	550,000	395,759	154,241
Total current expenditures	157,387,420	156,966,364	135,625,952	21,340,412
Capital outlay	3,296,692	3,717,748	3,540,533	177,215
Total expenditures	160,684,112	160,684,112	139,166,485	21,517,627
Excess of revenues over expenditures	13,454,684	13,454,684	32,620,221	19,165,537
Other financing sources (uses)				
Transfers in				
Special Revenues				
Arrestees Medical Cost	250,000	250,000		(250,000)
Transfers out				
Special Revenues				
Stormwater Drainage	(2,850,000)	(2,850,000)	(2,850,000)	
Economic Development	(450,000)	(450,000)	(466,010)	(16,010)
IMRF			(10,981,270)	(10,981,270)
Social Security			(3,809,185)	(3,809,185)
Convalescent Center				
Cash transfer subsidy	(2,400,000)	(2,400,000)	(4,797,255)	(2,397,255)
Indirect cost subsidy				
Youth Home	(400,000)	(400,000)	(400,000)	
US Department of Justice			(14,587)	(14,587)
Debt Service				
2010 General Obligation A and B	(3,612,404)	(3,612,404)	(3,612,404)	
Jail Expansion Project				
(Alt. Rev. Source) - Jail Project	(3,689,280)	(3,689,280)	(3,683,550)	5,730
Internal Service				
Liability insurance	(300,000)	(1,100,000)	(1,100,000)	
Total other financing sources (uses)	(13,451,684)	(14,251,684)	(31,714,261)	(17,462,577)
Net change in fund balance	3,000	(797,000)	905,960	1,702,960
Fund balance				
December 1	67,651,547	67,651,547	67,651,547	
November 30	\$ 67,654,547	66,854,547	68,557,507	1,702,960

DUPAGE COUNTY, ILLINOIS

A-8

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

HEALTH DEPARTMENT FUND
For the Year Ended November 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
Revenues				
Taxes	\$ 12,957,009	12,957,009	12,956,943	(66)
Intergovernmental	14,582,761	15,036,755	14,839,623	(197,132)
Charges for services	14,516,341	14,516,341	11,316,552	(3,199,789)
Investment income	7,000	7,000	12,601	5,601
Miscellaneous	140,898	140,898	351,434	210,536
Total revenues	42,204,009	42,658,003	39,477,153	(3,180,850)
Expenditures				
Current				
Health and public safety	40,104,009	40,614,156	36,298,327	4,315,829
Capital outlay	997,191	941,038	780,453	160,585
Total expenditures	41,101,200	41,555,194	37,078,780	4,476,414
Excess of revenues over expenditures	1,102,809	1,102,809	2,398,373	1,295,564
Other financing sources (uses)				
Transfers out			(1,730,407)	(1,730,407)
Anticipated grants sources	2,750,000	2,296,006		(2,296,006)
Anticipated grants uses	(2,750,000)	(2,296,006)		2,296,006
Total other financing sources (uses)	-	-	(1,730,407)	(1,730,407)
Net change in fund balance - budgetary basis	\$ 1,102,809	1,102,809	667,966	(434,843)
Net change - budget to GAAP adjustment			(54,753)	
Net change in fund balance - GAAP basis			613,213	
Fund balance				
December 1			17,768,446	
November 30			18,381,659	

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUALLOCAL GASOLINE TAX FUND
For the Year Ended November 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
Revenues				
Fees, licenses and permits	\$ 385,000	385,000	601,085	216,085
Intergovernmental	1,059,990	1,059,990	174,724	(885,266)
Charges for services	2,000,000	2,000,000	1,166,648	(833,352)
Investment income	55,000	55,000	77,061	22,061
Miscellaneous	300,000	300,000	387,980	87,980
Total revenues	3,799,990	3,799,990	2,407,498	(1,392,492)
Expenditures				
Current				
Highway, streets and bridges	19,628,674	21,198,674	18,044,728	3,153,946
Capital outlay	20,892,845	19,322,845	2,923,756	16,399,089
Total expenditures	40,521,519	40,521,519	20,968,484	19,553,035
Excess (deficiency) of revenues over expenditures	(36,721,529)	(36,721,529)	(18,560,986)	18,160,543
Other financing sources				
Transfers in				
2005 Transportation Revenue				
Refunding Bonds			18,679,212	18,679,212
Proceeds from sale of assets	25,000	25,000	25,000	
Total other financing sources	25,000	25,000	18,704,212	18,679,212
Net change in fund balance	(36,696,529)	(36,696,529)	143,226	36,839,755
Fund balance				
December 1	12,240,597	12,240,597	12,240,597	
November 30	\$ (24,455,932)	(24,455,932)	12,383,823	36,839,755

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUALCONVALESCENT CENTER
For the Year Ended November 30, 2014

	Original/Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 30,902,505	17,320,866	(13,581,639)
Charges for services	943,331	13,918,284	12,974,953
Investment income	15,000	2,045	(12,955)
Miscellaneous	501,167	171,240	(329,927)
Total revenues	32,362,003	31,412,435	(949,568)
Expenditures			
Current			
Health and public safety	34,066,716	35,855,218	(1,788,502)
Capital outlay	395,287	294,476	100,811
Total expenditures	34,462,003	36,149,694	(1,687,691)
Excess (deficiency) of revenues over expenditures	(2,100,000)	(4,737,259)	(2,637,259)
Other financing sources			
Transfers in			
General Fund	2,400,000	4,797,255	2,397,255
Internal Service		580,989	580,989
Total other financing sources	2,400,000	5,378,244	2,978,244
Net change in fund balance	300,000	640,985	340,985
Fund balance			
December 1, as Originally Reported	2,822,315	2,822,315	
Restatements (see Note 15)	(709,689)	(709,689)	
December 1, as Restated	2,112,626	2,112,626	-
November 30	\$ 2,412,626	2,753,611	340,985

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUALDEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT
For the Year Ended November 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$	7,459,717	6,037,428	(1,422,289)
Investment income			30	30
Miscellaneous			970,944	970,944
Total revenues	-	7,459,717	7,008,402	(451,315)
Expenditures				
Current				
Public services	21,172,046	36,162,534	7,273,002	28,889,532
Capital outlay		5,710,000	6,633,356	(923,356)
Total expenditures	21,172,046	41,872,534	13,906,358	27,966,176
Net change in fund balance	(21,172,046)	(34,412,817)	(6,897,956)	27,514,861
Fund balance				
December 1	223,957	223,957	223,957	
November 30	\$ (20,948,089)	(34,188,860)	(6,673,999)	27,514,861

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

November 30, 2014

	Business-Type Activities	Governmental Activities
	Water and Sewerage System	Internal Service Funds
ASSETS		
Current assets		
Cash		
Demand deposits	\$ 10,206,666	6,683,367
Certificates of deposit		488,191
Investments		601,200
Receivables		
Taxes		3,035,343
Interest		2,146
Accounts, net of allowance for doubtful accounts	2,274,739	
Other	110,925	
Due from other funds		226,707
Advances receivable from other funds		356,211
Other	3,054,615	135,323
Total current assets	15,646,945	11,528,488
Noncurrent Assets		
Capital assets		
Land and improvements	1,532,945	
Sewer system	157,103,617	
Water system	25,868,628	
Equipment	3,928,028	
Water Commission buy in	3,397,959	
Water Commission meter station	1,054,261	
Construction in progress	5,545,218	
	198,430,656	-
Accumulated depreciation and amortization	105,926,591	
Total capital assets, net	92,504,065	-
Other assets		
Due from Special Service Area	4,950,550	
Restricted cash		
Demand deposits	3,160,583	
Total other assets	8,111,133	-
Total noncurrent assets	100,615,198	-
Total assets	116,262,143	11,528,488

STATEMENT OF NET POSITION (CONT.)

PROPRIETARY FUNDS

November 30, 2014

	Business-Type Activities	Governmental Activities
	Water and Sewerage System	Internal Service Funds
LIABILITIES		
Current liabilities		
Accounts payable	\$ 1,840,769	1,230,159
Accrued payroll	109,736	3,978
Accrued interest payable	233,159	
Accrued compensated absences - current	191,542	
Due to other funds	442,495	
Current maturities of revenue bonds payable	1,150,000	
Current maturities of IEPA construction loan	393,087	
Claims payable		7,838,702
Other liabilities	2,028,902	
Total current liabilities	6,389,690	9,072,839
Long-term liabilities		
Revenue bonds payable	12,135,845	
IEPA construction loan	4,578,251	
Accrued compensated absences - noncurrent	1,533,077	
Claims payable		1,146,271
Other post employment benefit payable	5,945	
Net pension obligation	124,154	
Total long-term liabilities	18,377,272	1,146,271
Total liabilities	24,766,962	10,219,110
DEFERRED INFLOWS OF RESOURCES		
Deferred property taxes		3,000,000
NET POSITION		
Net investment in capital assets	74,249,205	
Restricted for debt service	7,875,651	
Unrestricted	9,370,325	(1,690,622)
Total net position	\$ 91,495,181	(1,690,622)

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended November 30, 2014

	Business-Type Activities	Governmental Activities
	Water and Sewerage System	Internal Service Funds
Operating revenues		
Sewer and water services	\$ 20,796,609	
Employer's share of premiums		25,190,063
Employees' share of premiums		7,308,297
Miscellaneous	1,821,073	747,877
Total operating revenues	22,617,682	33,246,237
Operating expenses		
Personnel services	7,646,040	268,088
Commodities	1,634,006	96,742
Contractual services	11,211,641	36,349,809
Changes in non-current claims payable		(2,444,159)
Depreciation and amortization	3,146,104	
Total operating expenses	23,637,791	34,270,480
Operating loss	(1,020,109)	(1,024,243)
Nonoperating revenues (expenses)		
Investment income	43,201	7,080
Taxes		3,007,722
Interest expense	(550,029)	
Amortization of bond premium	15,649	
Miscellaneous		(831)
Loss on disposal of assets	(394,264)	
Total nonoperating revenues (expenses)	(885,443)	3,013,971
Income (loss) before contributions and transfers	(1,905,552)	1,989,728
Capital contributions	7,039,273	
Transfers in		1,100,000
Transfers out		(580,989)
Net transfers and contributions	7,039,273	519,011
Change in net position	5,133,721	2,508,739
Net position,		
December 1	86,361,460	(4,199,361)
November 30	\$ 91,495,181	(1,690,622)

DUPAGE COUNTY, ILLINOIS

A-14

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended November 30, 2014

	Business-Type Activities	Governmental Activities
	Water and Sewerage System	Internal Service Funds
Cash flows from operating activities		
Cash received - employer portion of insurance premiums	\$	25,189,232
Cash received - employee portion of insurance premiums		7,308,297
Cash payments of insurance premiums and other costs (net)		(33,938,969)
Cash received from customers	21,269,390	
Cash payments to suppliers for goods and services	(12,411,531)	
Cash payments to employees for services	(7,639,032)	
Other revenues	2,036,356	
Net cash provided (used) by operating activities	3,255,183	(1,441,440)
Cash flows from noncapital financing activities		
Cash received - taxes		3,007,722
Payments from other funds	836,145	
Transfer in		1,100,000
Transfer out		(580,989)
Net cash provided by noncapital financing activities	836,145	3,526,733
Cash flows from capital and related financing activities		
Acquisition of capital assets	(2,733,955)	
Proceeds from IEPA loan	653,444	
Principal payments on revenue bonds	(1,115,000)	
Principal payments on IEPA loan	(785,191)	
Interest payments on bonds and loans	(609,036)	
Proceeds from the sale of capital assets	60,231	
Proceeds from connection charges	1,184,357	
Net cash used by capital and related financing activities	(3,345,150)	-
Cash flows from investing activities		
Purchase of investments		(223,870)
Interest income	43,201	6,205
Net cash provided (used) by investing activities	43,201	(217,665)
Net increase in cash and cash equivalents	789,379	1,867,628
Cash and cash equivalents		
December 1	12,577,870	5,303,930
November 30	\$ 13,367,249	7,171,558
Comprised of		
Demand deposits	\$ 10,206,666	6,683,367
Certificates of deposit		488,191
Restricted demand deposits	3,160,583	
	\$ 13,367,249	7,171,558

See Notes to Financial Statements

STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUNDS

For the Year Ended November 30, 2014

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating loss	\$ (1,020,109)	(1,024,243)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities		
Depreciation	2,861,419	
Amortization of other assets	284,685	
Miscellaneous revenues		(831)
Changes in assets and liabilities		
Decrease in accounts receivable	457,392	2,076
Increase in accrued unbilled service revenue	(259,279)	
Decrease in due to other funds		(6,687)
Decrease in due from SSA	195,445	
Decrease in miscellaneous receivable	19,838	
Decrease in other assets		868,378
Increase (decrease) in accounts payable	505,392	(87,188)
Increase in accrued liabilities		78
Increase in accrued compensated absences	7,008	
Increase in charges collected for others	203,392	
Decrease in due to Federal, State, and other governmental units		(43,586)
Decrease in claims payable		(1,149,437)
Net cash provided (used) by operating activities	<u>\$ 3,255,183</u>	<u>(1,441,440)</u>

STATEMENT OF NET POSITION

FIDUCIARY FUNDS

November 30, 2014

	<u>Agency Funds</u>
ASSETS	
Current assets	
Cash	
Petty cash	\$ 500
Demand deposits	63,187,705
Certificates of deposit	7,249,206
Investments	956,895
Receivables	
Accrued interest	11,111
Due from Federal, State and other governmental units	<u>50,213</u>
Total assets	<u><u>\$ 71,455,630</u></u>
LIABILITIES	
Current liabilities	
Due to Federal, State and other governmental units	\$ 36,523,437
Other liabilities	<u>34,932,193</u>
Total liabilities	<u><u>\$ 71,455,630</u></u>



Notes to the Financial Statements

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
November 30, 2014

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

Blended Component Unit

The **DuPage County Health Department** operates under the Board of Health, of which the President and other Board Members are also County Board members. The Health Department provides services to residents of DuPage County. Based on the relationship between the County and the Health Department, it has been included as a blended component unit of DuPage County. The Health Department's primary operating fund is included as a major fund, while the Department also includes nonmajor special revenue funds, along with capital assets and long-term debt. Complete financial statements of the Health Department may be obtained from:

DuPage County Health Department
111 North County Farm Road
Wheaton, Illinois 60187

Discretely Presented Component Units

DuPage County Emergency Telephone System Board - DuPage County Emergency Telephone System (ETS) Board provides 9-1-1 emergency telephone service in DuPage County. The ETS Board makes all administrative decisions concerning development, operations, cost sharing, expenditure approval, utilization of personnel and equipment in accordance with established policies and applicable law. The ETS Board collects monies from the surcharge imposed by statute for deposit into the ETS fund and establishes budgets. The DuPage County Board Chairman is the appointing authority for the ETS Board, and one County Board member serves on the ETS Board. The DuPage County Board approves the budget submitted by the ETS Board, as required by State statute. In addition, the Treasurer of DuPage County serves as Treasurer for the ETS Board and is responsible for the management of the Board's deposits and investments. These and other factors indicate that the County may assert significant influence over the ETS Board and has included the organization in the Reporting Entity. The Board serves the residents of DuPage County, including providing services and capital to the County and other local governments. The ETS Board has a November 30 fiscal year, thus amounts included in this report are as of and for the year ended November 30, 2014.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

A. Reporting Entity (Cont.)

DuPage Airport Authority - The DuPage Airport Authority operates under the direction of a Board of Commissioners. The DuPage County Board Chairman has the appointing authority for the majority of the Airport Board and must approve its annual budget. As such, the County has significant influence over the Airport Board and has included the organization in the reporting entity. The DuPage Airport Authority is reported as a single enterprise fund. It has a December 31 fiscal year, thus amounts included in this report are as of and for the year ended December 31, 2014.

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

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

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

B. Government-Wide and Fund Financial Statements

The basic financial statements consist of the government-wide financial statements and fund financial statements. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds. However, fiduciary funds are excluded from the government-wide financial statements. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs have been allocated based on various factors such as payroll or space used. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Agency (fiduciary) funds report only funds held on behalf of others, thus have no measurement focus. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (*i.e.*, intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures, and certain non-current liabilities for compensated absences and claims, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, other shared taxes, licenses, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

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

The County reports the following major governmental funds:

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

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

The **Local Gasoline Tax Fund** is used to account for the receipt and expenditure of a local gasoline tax levied on a per gallon basis sold in the County. This local tax, along with federal and state revenue, and other charges for services support transportation operations, planning and construction project expenditures. Revenue from this tax is recognized in the Debt Service - 2005 Transportation Revenue Refunding Bond Fund and available amounts are transferred into the Local Gasoline Tax Fund.

The **Convalescent Center Fund** is used to account for the financing, operations, administration and maintenance of the County’s Convalescent Center. Revenues are primarily from charges for service paid by Medicaid, Medicare, private insurance and other sources.

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

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

The County reports the following major proprietary fund:

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

Additionally, the County reports the following fund types:

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

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

D. Budgetary Data

Budgetary Control -

Formal budgetary integration is employed as a management control procedure during the year for those general, special revenue, debt service, capital project and enterprise funds for which annual budgets are legally required to be adopted. For budgetary purposes, the modified accrual basis of accounting is followed for all Governmental fund types and the accrual basis of accounting is generally followed for all Proprietary Funds.

The budget is prepared by fund and department, and is based on information for the past year, current year estimates and requested appropriation for the next fiscal year.

Program periods for Federal and State grants do not necessarily coincide with the County's fiscal year. These periods may also be greater than one year. The Appropriation Ordinance presented to the County Board includes the grant programs total budget for expenditures and revenue, even though funds may have been received or spent in prior periods. For annual reporting purposes, only those amounts expected to be received and expended during the fiscal 2014 year are included. Therefore, grant budget amounts displayed in this report do not coincide with amounts included in the Appropriation Ordinance approved with the budget.

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

The legal level of control exercised is the appropriation level. Appropriations are defined as object category groupings as follows: personnel, commodities, contractual services, capital outlays and debt service payments.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

Budgetary Control (Cont.) -

Fiscal control is exercised at the line item level to insure that disbursements plus outstanding encumbrances do not exceed available budgeted amounts. Line items are defined as specific objects of expenditure, the lowest level of identification.

Budgetary control is exercised by establishing and monitoring expenditures and encumbrances at the line item level. At the end of the fiscal year, unexpended appropriations automatically lapse. The County Board does not budget for certain expenditures, which include:

- The current portion of accrued compensated absences (which are included in salary expenditures) in the Proprietary Funds.
- Depreciation, amortization and bad debt expense for Enterprise Funds.

Transfers which merely represent the flow of resources from a fund established to account for the collection of revenues to the fund expending those resources may not be included in the legally adopted appropriation ordinance. However, these transfers are usually anticipated during the development of the budget process and are, therefore, shown as budgeted for report purposes.

Adopted budgets for fiscal year 2014 include available cash as a funding source for certain funds; however, this is not reflected in the budget presentation of the combined, combining and individual fund statements of revenues, expenditures and changes in fund balances - budget and actual as presented in this report.

Due to the sensitivity or the nature of the expenditures, the Child Support Maintenance, Money Laundering Forfeitures, Federal Drug S.A. 1417 and State Funds S.A. 1418 Special Revenue funds are not budgeted.

The Health Department budget does not include non-cash support in the form of vaccines. A reconciliation of Health Department GAAP Basis to Budgetary Basis amounts is as follows:

Net Change in Fund Balance - GAAP Basis	\$ 613,213
Vaccines Received	(332,433)
Vaccines Used	<u>387,186</u>
Net Change in Fund Balance - Budgetary Basis	<u>\$ 667,966</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

Budget Modifications -

The final County budget represents departmental appropriations as authorized by the County Board through the annual appropriation ordinance including any changes in overall appropriations as approved by the County Board during the year. Changes and additions to appropriations are made in accordance with Illinois Statutes, which require a two-thirds vote of the County Board. The following additional changes to appropriations were made to the budget during the year ended November 30, 2014:

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
General	\$ 174,385,796	800,000	175,185,796
Special Revenue Funds	\$ 277,913,714	45,968,832	323,882,546
Debt Service Funds	\$ 53,555,661	102,375	53,658,036
Capital Projects Funds	\$ 47,715,158	833,968	48,549,126
Enterprise Fund	\$ 29,115,181	205,000	29,320,181
Internal Service Funds	\$ 5,719,042	475,000	6,194,042

Following is the budget for the DuPage Airport Authority.

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
Enterprise DuPage Airport Authority	\$ 27,069,972		27,069,972

E. Investments

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

In the Enterprise Fund - Water and Sewerage System, the investment of funds is restricted by the Revenue Bond Ordinances. The Ordinance provides for the commingling of Revenue Fund investments except amounts deposited in the Principal and Interest Accounts, the Bond Reserve Accounts and the Construction Funds which are required to be invested separately. The Ordinances also restrict investment of funds to direct or fully guaranteed obligations of the U.S. Government; interest-bearing time or demand deposits or certificates of deposit with financial institutions, the amounts of which are fully insured by the Federal Deposit Insurance Corporation (FDIC) or the Federal Savings and Loan Insurance Corporation; or the Public Treasurer's Investment Pool of the State of Illinois.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

F. Accounts Receivable

Accounts receivable for the Convalescent Center include approximately \$1,000,000 for charges billed one month in advance of services rendered. These receivables are recognized as unearned revenue at November 30, 2014.

G. Inventories

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

H. Short-Term Interfund Receivables/Payables

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

I. Advances to Other Funds

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

J. Restricted Assets

Certain proceeds of bond issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the fund balance sheet because their use is limited by applicable bond and other covenants. Restricted net assets are also presented for amounts that are to be used in connection with grant programs.

K. Property Taxes

Primary Government

Property taxes to finance the fiscal year 2014 budget (2013 levy) were levied in November 2013 by passage of a Tax Levy Ordinance. 2013 taxes attach as an enforceable lien on January 1, 2013. Tax bills are prepared by the County and issued on or about May 1, 2014, and are due in two installments on June 1, 2014 and September 1, 2014. No allowance for delinquent taxes has been provided due to the ability to recover any non-payments through the sale of applicable property. The County Collector bills and collects property taxes for the County and all taxing bodies within the County. The collection of these taxes and remittances of them to the taxing bodies are accounted for in the County Collector Agency Fund. Substantially all property taxes receivable arising from the 2013 levy by the County at November 30, 2014, were received by the County Collector prior to January 31, 2015. The tax levy for 2014 has been reported as a receivable at November 30, 2014. Those taxes have been levied to fund fiscal year 2015 budgets, thus have been deferred, and will be recognized as revenue in the subsequent fiscal year.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

K. Property Taxes (Cont.)

DuPage Airport Authority

Property taxes for 2013 attach as an enforceable lien on January 1, 2013, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1, 2014, and are payable in two installments on or about June 1, 2014 and September 1, 2014. The County collects such taxes and remits them periodically. The Authority has deferred its 2014 Tax Levy since the revenue will not be available to fund current operations but will be used to fund capital requirements for fiscal 2015.

L. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (*e.g.*, roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (except for the Convalescent Center, which uses a \$500 threshold) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

Primary Government

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

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

L. Capital Assets (Cont.)

DuPage Airport Authority

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

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

All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. The Authority uses a minimum threshold of \$5,000 for recording capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

DuPage County Emergency Telephone System Board

DuPage County Emergency Telephone System Board capital asset policy is identical to that of the Primary Government.

M. Long-Term Obligations

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

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

N. Deferred Outflows/Inflows of Resources

The County reports deferred outflows of resources on its statement of net position. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County only has one item that qualifies for reporting in this category; it is the unamortized loss on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

N. Deferred Outflows/Inflows of Resources (Cont.)

The County reports deferred inflows of resources on its statement of net position and governmental funds balance sheet. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County reports unavailable property taxes, other taxes, and other intergovernmental revenues in this category.

O. Fund Equity

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities. None of the restricted fund balances result from enabling legislation adopted by the County. Committed fund balance is constrained by formal actions of the County's Board, which is considered the County's highest level of decision making authority. Formal actions required to be taken to establish (and modify or rescind) a fund balance commitment includes ordinances approved by the Board. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose but do not meet the criteria to be classified as committed. Net assets of the Health Department Fund not otherwise restricted or committed have been reported as committed as per the Board of Health. This blended component unit operates under the oversight of the DuPage County Board of Health. Any residual fund balance of the General Fund is reported as unassigned. The County's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the County considers committed funds to be expended first followed by assigned and then unassigned funds.

P. Sick Leave, Vacation, and Retention Pay Benefits

Effective December 1, 2011, all sick time hours accrued, unused, and banked will be 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, and once they 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, and 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 the Financial Statements (Cont.)
November 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

P. Sick Leave, Vacation, and Retention Pay Benefits (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 has 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. Governmental fund liabilities are recognized only for compensated absences and employee retention that have matured and have been paid with currently expendable financial resources, per GASB Interpretation No. 6. Other obligations are not reported in the fund financial statements but are reported as expenses/liabilities in the entity-wide statement of net position and statement of activities. Business-type activities record an expense and liabilities at the time the benefits are earned.

Q. Statement of Cash Flows

For purposes of the statement of cash flows, cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

R. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

S. Interfund Transactions

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

T. Reporting of Revenues

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

1. Summary of Significant Accounting Policies (Cont.)

U. Reclassifications

Certain amounts presented in prior year data have been reclassified in order to conform with the current year's presentation.

2. Cash and Investments

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

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

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits would not be returned to it. In September 2008, the County Treasurer has adopted a policy which would limit deposits only to federally insured or collateralized deposits. The County Treasurer also considers each bank's credit-worthiness when making deposits. Generally, certificates of deposit had been limited to federally insured amounts, other than those with banks which are considered to bear low risk of failure by the Treasurer's Office. The Treasurer continually evaluates financial health of each depository, and the County Board approves depositories. Not more than 50% of the total portfolio may be maintained in a single institution.

Similarly, credit risk for investments is the risk that in the event of a failure of the counterparty, the County would not recover the value of its investments. The County Treasurer uses "prudent person" judgment in evaluating investments. All security transactions entered into by the Treasurer are conducted on a delivery vs. payment basis. Securities will be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts. Investments are normally held by financial institutions or brokers under Trust agreements arising from Bond ordinances, subject to the custodial agreements of the ordinances.

Interest rate risk for deposits and investments refers to the impact of changing interest rates on a portfolio. Generally, values of investments with a longer maturity will be impacted more as the interest rate environment changes. The County Treasurer's investment policy is to match investments with anticipated cash flow requirements. Investments are usually invested in short-term governmental funds or U.S. Treasuries structured to meet usage requirements.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

2. Cash and Investments (Cont.)

Deposits

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

At November 30, 2014, the carrying amount of the County cash deposits totaled \$238,237,833. The related bank balances were \$251,454,753. Included in the County deposits are Certificates of Deposit totaling \$41,648,374. At November 30, 2014, the average life on this portfolio was 179 days and the average interest rate was .37%. Cash on hand of \$500 has been excluded from the amounts shown above.

At year end, the carrying amount of the Emergency Telephone System Board's deposits totaled \$23,325,036 and the bank balances totaled \$23,312,712.

At year end, the carrying amount of the Airport Authority's deposits totaled \$7,212,711.

Investments

At November 30, 2014, the County reports the following investments:

Investment Type	Fair Value	Investment Maturities			
		Less Than One Year	1 to 5 Years	6 to 10 Years	More Than 10 Years
Money Market Funds	\$ 30,579,419	30,579,419			
U.S. Government Agencies	26,570,580	2,603,166	3,938,772	4,903,510	15,125,132
Municipal Bonds	910,383	365,974	513,988	30,421	
Corporate Bonds	2,022,075	2,022,075			
	60,082,457	35,570,634	4,452,760	4,933,931	15,125,132
Not Subject to Interest					
Rate Risk					
Illinois Funds	2,300,701				
	<u>\$ 62,383,158</u>				

The Money Market Funds include First American Governments Obligation Funds that hold proceeds from certain Bond issuances during construction periods, and funds held in Trust for the principal and interest payments on those bonds. At November 30, 2014, these Money Market Funds yielded 0.01%. These funds have been rated AAAM by Standard and Poors and Aaa by Moody's. Also included in the Money Market Funds are Dreyfus Institutional Reserves Treasury Prime Funds and Federated Government Obligations Funds which both yielded 0.01% and are both rated AAAM by Standard and Poors and Aaa by Moody's. The yield on the Illinois Funds Money Market Funds was 0.010% at November 30, 2014. The Illinois Funds have received a rating of AAAM from Standard and Poor's.

The County limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government (Treasury obligations) or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government (Fannie Mae and Federal Home Loan Bank). The issuers are rated AA+ or higher by Standard and Poors.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

2. Cash and Investments (Cont.)

Investments (Cont.)

It is the policy of the County to diversify their investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting in overconcentration in a security, maturity, issuer, or class of securities. The County will diversify their investments by security type and institution.

Credit ratings for the County's investments in Municipal Bonds and Corporate Bonds as described by Standard & Poor's and Moody's at November 30, 2014, are as follows:

Investment Type	Standard and Poor's Rating	Moody's Rating
Corporate Bonds	A+ to BBB	A1 to BAA2
Municipal Bonds	AAA to AA-	AA1 to Aa3

Investments held by the DuPage Airport Authority at December 31, 2014, included U.S. Treasury securities of \$4,791,420 and U.S. Agency securities of \$1,666,979, for a total of \$6,458,399. These amounts are reported as Restricted and Unrestricted investments in the statement of net position. Maturities range from 1 to 10 years.

The Authority limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government (Treasury obligations) or securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government (Fannie Mae and Federal Home Loan Bank). The U.S. agency obligation is rated Aaa by Moody's.

Concentration of credit risk - The Authority's investment policy specifies the preferred asset allocations by investment type. Cash and equivalents are to be 5% of the portfolio and U.S. Treasury/Agency Securities are to be 95% of the Portfolio.

3. Allowance for Doubtful Accounts

The allowance for doubtful accounts at November 30, 2014, is comprised of the following components:

Health Department

Amounts Receivables - The Health Department has provided an allowance for doubtful accounts for mental health billings whose collectability is questionable. \$ 719,216

Convalescent Center

Private Pay Residents - Due to the uncertainty surrounding the collection of amounts due from certain residents with long outstanding balances, the Convalescent Center has provided an allowance for those doubtful accounts. 500,000

Water and Sewerage System

Water and Sewer Service Fee - The Water and Sewerage System has provided an allowance for doubtful accounts for certain water and sewer service fees billed, whose collectability is questionable. 299

\$ 1,219,515

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

4. Capital Assets

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

Governmental-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 299,854,066	14,875		299,868,941
Construction in Progress	11,424,765	32,158,301	(2,480,986)	41,102,080
Total Capital Assets Not Being Depreciated	311,278,831	32,173,176	(2,480,986)	340,971,021
Capital Assets Being Depreciated				
Buildings	330,600,842	10,050,648	(48,662)	340,602,828
Improvements Other Than Buildings	8,148,449			8,148,449
Machinery and Equipment	83,012,552	2,901,437	(3,208,160)	82,705,829
Infrastructure	703,496,326	4,736,584		708,232,910
Total Capital Assets Being Depreciated	1,125,258,169	17,688,669	(3,256,822)	1,139,690,016
Less Accumulated Depreciation				
Buildings	(151,363,042)	(7,833,912)	35,949	(159,161,005)
Improvements Other Than Buildings	(2,958,858)	(356,041)		(3,314,899)
Machinery and Equipment	(65,990,057)	(3,395,430)	2,914,455	(66,471,032)
Infrastructure	(419,263,316)	(19,114,796)		(438,378,112)
Total Accumulated Depreciation	(639,575,273)	(30,700,179)	2,950,404	(667,325,048)
Total Capital Assets Being Depreciated, Net	485,682,896	(13,011,510)	(306,418)	472,364,968
Governmental-Type Activities Capital Assets, Net	\$ 796,961,727	19,161,666	(2,787,404)	813,335,989

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

4. Capital Assets (Cont.)

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

Business-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 1,532,945			1,532,945
Construction in Progress	6,922,976	3,013,030	(4,390,788)	5,545,218
Total Capital Assets Not Being Depreciated	8,455,921	3,013,030	(4,390,788)	7,078,163
Capital Assets Being Depreciated/Amortized				
Water and Sewerage System	179,847,226	4,878,439	(1,753,420)	182,972,245
Equipment and Vehicles	4,177,986	712,307	(962,265)	3,928,028
Intangibles	4,452,220			4,452,220
Total Capital Assets Being Depreciated/Amortized	188,477,432	5,590,746	(2,715,685)	191,352,493
Less Accumulated Depreciation/Amortization				
Water and Sewerage System	(99,033,952)	(2,736,455)	441,002	(101,329,405)
Equipment and Vehicles	(3,297,517)	(124,964)	515,471	(2,907,010)
Intangibles	(1,405,491)	(284,685)		(1,690,176)
Total Accumulated Depreciation/Amortization	(103,736,960)	(3,146,104)	956,473	(105,926,591)
Total Capital Assets Being Depreciated/Amortized, Net	84,740,472	2,444,642	(1,759,212)	85,425,902
Business-Type Activities Capital Assets, Net	\$ 93,196,393	5,457,672	(6,150,000)	92,504,065

Depreciation/Amortization expense was charged to the functions/programs of the Primary Government as follows:

Governmental Activities	
General Government	\$ 3,145,812
Health and Public Safety	4,125,438
Highways, Streets and Bridges	17,713,510
Public Services	258,533
Judicial	3,307,023
Public Works	2,149,863
	<u>\$ 30,700,179</u>
Business-Type Activities	
Water and Sewerage System	<u>\$ 3,146,104</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

4. Capital Assets (Cont.)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 60,350,728			60,350,728
Construction in Progress	9,231,518	17,049,514	(11,822,232)	14,458,800
Total Capital Assets Not Being Depreciated	69,582,246	17,049,514	(11,822,232)	74,809,528
Capital Assets Being Depreciated				
Land Improvements	95,626,223	936,677		96,562,900
Buildings and Improvements	73,147,528	8,596,156	(190)	81,743,494
Infrastructure	60,288,626	1,312,404		61,601,030
Software	109,640	96,740		206,380
Equipment and Vehicles	11,268,167	885,274	(277,961)	11,875,480
Total Capital Assets Being Depreciated	240,440,184	11,827,251	(278,151)	251,989,284
Less Accumulated Depreciation				
Land Improvements	(82,338,439)	(2,013,378)		(84,351,817)
Buildings and Improvements	(38,621,212)	(2,752,856)	190	(41,373,878)
Infrastructure	(36,255,664)	(2,291,102)		(38,546,766)
Software	(21,928)	(38,051)		(59,979)
Equipment and Vehicles	(7,563,941)	(457,849)	277,961	(7,743,829)
Total Accumulated Depreciation	(164,801,184)	(7,553,236)	278,151	(172,076,269)
Total Capital Assets Being Depreciated, Net	75,639,000	4,274,015	-	79,913,015
Capital Assets, Net	\$ 145,221,246	21,323,529	(11,822,232)	154,722,543

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Construction in Progress	\$ 187,334	656,740	(187,334)	656,740
Capital Assets Being Depreciated				
Equipment	38,687,189	556,428	(187,334)	39,430,951
Less Accumulated Depreciation	(17,696,259)	(2,768,490)		(20,464,749)
Total Capital Assets Being Depreciated, Net	20,990,930	(2,212,062)	(187,334)	18,966,202
Capital Assets, Net	\$ 21,178,264	(1,555,322)	(374,668)	19,622,942

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt

A. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2014, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities</u>					
Bonds Payable					
Special Service Areas	\$ 8,581,881		(639,096)	7,942,785	569,149
1993 General Obligation Bonds Jail Project	23,265,000		(2,385,000)	20,880,000	2,520,000
1993 General Obligation Bonds Stormwater Project	33,445,000		(3,425,000)	30,020,000	3,620,000
2005 General Obligation Refunding Bonds - Drainage Project	14,915,000		(885,000)	14,030,000	925,000
2005 Transportation Revenue Refunding Bonds	69,500,000		(7,315,000)	62,185,000	7,680,000
2006 Limited Tax General Obligation Refunding Bonds Courthouse Project	46,510,000		(1,425,000)	45,085,000	1,495,000
2006 General Obligation Refunding Bonds - Stormwater Project	15,305,000		(1,445,000)	13,860,000	1,500,000
2010A General Obligation Build America Bonds	8,115,000			8,115,000	
2010B General Obligation Recovery Zone Economic Development Bonds	58,935,000			58,935,000	
2011 General Obligation Refunding Bonds, Series 2011	5,340,000			5,340,000	285,000
Total	283,911,881	-	(17,519,096)	266,392,785	18,594,149
Unamortized Bond Premium	238,149		(34,008)	204,141	
Unamortized Bond Discount	(367,185)		31,340	(335,845)	
Total Bonds Payable	283,782,845	-	(17,521,764)	266,261,081	18,594,149
Accrued Compensated Absences and Employee Retention Program	30,921,319	6,764,560	(7,370,434)	30,315,445	5,535,371
Claims Payable	10,134,410	33,905,650	(35,055,087)	8,984,973	7,838,702
Other Post-employment Benefit Obligations	196,482	501,000		697,482	
Net Pension Obligation	3,756,882	289,751	(207,115)	3,839,518	
Government Activities Long-Term Debt	\$ 328,791,938	41,460,961	(60,154,400)	310,098,499	31,968,222

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Business-Type Activities</u>					
Bonds Payable					
Revenue Bonds	\$ 14,290,000		(1,115,000)	13,175,000	1,150,000
IEPA Construction Loan	5,023,544	732,985	(785,191)	4,971,338	393,087
Unamortized Debt Premium	126,494		(15,649)	110,845	
Accrued Compensated Absences and Employee Retention Program	1,718,271	408,028	(401,680)	1,724,619	191,542
Other Post-employment Benefit Obligation	5,945			5,945	
Net Pension Obligation	124,154			124,154	
<u>Business-Type Activities</u>					
Long-Term Liabilities	\$ 21,288,408	1,141,013	(2,317,520)	20,111,901	1,734,629

Accrued compensated absences and employee retention program, other post-employment benefit obligations and the net pension obligation are paid by the fund and department which employs the personnel. In governmental activities, this is primarily the General Fund, Health Department Fund and Convalescent Center Fund. Related benefits are paid from the Illinois Municipal Retirement and Social Security Special Revenue Funds.

B. Legal Debt Margin

Assessed Valuation - 2013 Tax Levy	\$ 32,791,280,336
Statutory Limit - 5.75% of Assessed Value	1,885,498,619
Debt Applicable to Limit:	
Limited Tax General Obligation Bonds	45,085,000
Legal Debt Margin	\$ 1,840,413,619

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)

C. Debt Service Requirements to Maturity for the Primary Government

Year	S.S.A. 19 - Refinancing - Glen Ellyn Wood Subdivision		S.S.A. 25 - Refinancing - Westlands Subdivision	
	Principal	Interest	Principal	Interest
2015	\$ 133,911	33,759	129,848	43,049
2016	137,504	28,175	133,247	37,985
2017	140,973	22,282	141,502	32,696
2018	149,110	16,185	144,255	27,195
2019	157,021	9,900	151,828	21,495
2020	159,696	3,344	154,124	15,606
2021	166,844	9,541	160,913	9,541
2022	173,705	3,222	167,373	3,222
	<u>\$ 1,218,764</u>	<u>126,408</u>	<u>1,183,090</u>	<u>190,789</u>
Interest Rates	3.850%		3.850%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	November 25, 2013		November 25, 2013	
Amount of Issue	\$1,368,996		\$1,328,990	
Paying Agent	PNC National Association Chicago, Illinois		PNC National Association Chicago, Illinois	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)**C. Debt Service Requirements to Maturity for the Primary Government (Cont.)**

Year	S.S.A. 26 - Refinancing - Bruce Lake Subdivision		S.S.A. 34 - Hobson Valley	
	Principal	Interest	Principal	Interest
2015	\$ 80,390	26,016	80,000	64,425
2016	79,548	22,937	85,000	61,950
2017	83,673	19,795	85,000	59,400
2018	87,494	16,500	90,000	56,325
2019	91,188	13,061	90,000	52,725
2020	94,749	9,481	95,000	49,025
2021	97,934	5,772	100,000	45,125
2022	100,955	1,943	105,000	41,025
2023			110,000	36,588
2024			110,000	31,913
2025			115,000	26,988
2026			120,000	21,700
2027			125,000	16,031
2028			135,000	9,856
2029			140,000	3,325
	<u>\$ 715,931</u>	<u>115,505</u>	<u>1,585,000</u>	<u>576,401</u>
Interest Rates	3.850%		3.0% to 4.75%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	November 25, 2013		January 27, 2009	
Amount of Issue	\$798,895		\$1,885,000	
Paying Agent	PNC National Association Chicago, Illinois		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)**C. Debt Service Requirements to Maturity for the Primary Government (Cont.)**

Year	S.S.A. 35 - Lakes of Royce Renaissance		S.S.A. 38 Nelson Highview	
	Principal	Interest	Principal	Interest
2015	\$ 80,000	61,230	65,000	47,913
2016	80,000	59,710	70,000	46,628
2017	80,000	58,010	70,000	45,140
2018	80,000	56,110	70,000	43,478
2019	85,000	53,963	70,000	41,395
2020	85,000	51,455	75,000	38,894
2021	90,000	48,655	75,000	36,306
2022	90,000	45,775	80,000	33,632
2023	95,000	42,649	85,000	30,786
2024	100,000	39,188	85,000	27,748
2025	100,000	35,588	90,000	24,510
2026	105,000	31,846	90,000	21,180
2027	110,000	27,730	95,000	17,757
2028	115,000	23,230	100,000	14,150
2029	120,000	18,530	100,000	10,450
2030	125,000	13,630	105,000	6,500
2031	130,000	8,400	110,000	2,200
2032	135,000	2,835		
	<u>\$ 1,805,000</u>	<u>678,534</u>	<u>1,435,000</u>	<u>488,667</u>
Interest Rates	1.80% - 4.20%		1.5% to 4.0%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	December 27, 2012		December 27, 2012	
Amount of Issue	\$1,805,000		\$1,500,000	
Paying Agent	U.S. Bank National Association Chicago, Illinois		U.S. Bank National Association Chicago, Illinois	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)**C. Debt Service Requirements to Maturity for the Primary Government (Cont.)**

Year	Subtotal S.S.A. Projects	
	Principal	Interest
2015	\$ 569,149	286,977
2016	585,299	268,329
2017	601,148	248,800
2018	620,859	227,783
2019	645,037	204,921
2020	663,569	180,646
2021	690,691	155,299
2022	717,033	128,942
2023	290,000	110,023
2024	295,000	98,848
2025	305,000	87,085
2026	315,000	74,726
2027	330,000	61,519
2028	350,000	47,236
2029	360,000	32,305
2030	230,000	20,130
2031	240,000	10,600
2032	135,000	2,835
	<u>\$ 7,942,785</u>	<u>2,247,004</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)

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

Year	1993 General Obligation Bonds - Jail Project		1993 General Obligation Bonds - Stormwater Project	
	Principal	Interest	Principal	Interest
2015	\$ 2,520,000	1,098,720	3,620,000	1,579,760
2016	2,660,000	953,680	3,820,000	1,371,440
2017	2,810,000	800,520	4,035,000	1,151,500
2018	2,965,000	638,820	4,265,000	919,100
2019	3,130,000	468,160	4,505,000	673,540
2020	3,305,000	287,980	4,755,000	414,260
2021	3,490,000	97,720	5,020,000	140,560
	<u>\$ 20,880,000</u>	<u>4,345,600</u>	<u>30,020,000</u>	<u>6,250,160</u>
Interest Rates	2.4% to 5.6%		2.4% to 5.6%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	April 1, 1993		April 1, 1993	
Amount of Issue	\$53,995,000		\$77,620,000	
Paying Agent	The Bank of New York Midwest Trust Company New York, New York		The Bank of New York Midwest Trust Company New York, New York	
	Partially Defeased Oct. 1, 2002		Partially Defeased Nov. 1, 2001	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)

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

Year	2005 General Obligation Refunding Bonds - Drainage Project		2005 Transportation Revenue Refunding Bonds	
	Principal	Interest	Principal	Interest
2015	\$ 925,000	583,740	7,680,000	2,926,850
2016	960,000	544,428	8,080,000	2,523,250
2017	1,000,000	506,028	8,485,000	2,109,125
2018	1,045,000	466,028	8,910,000	1,674,250
2019	1,090,000	423,705	9,355,000	1,217,625
2020	1,135,000	380,105	9,825,000	738,125
2021	1,180,000	334,705	9,850,000	246,250
2022	1,230,000	285,735		
2023	1,285,000	234,075		
2024	1,335,000	179,462		
2025	1,395,000	122,725		
2026	1,450,000	63,436		
	<u>\$ 14,030,000</u>	<u>4,124,172</u>	<u>62,185,000</u>	<u>11,435,475</u>
Interest Rates	4.0% to 5.0%		2.2% to 4.4%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	May 27, 2005		April 15, 2005	
Amount of Issue	\$17,025,000		\$85,630,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)

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

Year	2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project		2006 General Obligation Refunding Bonds - Stormwater Project	
	Principal	Interest	Principal	Interest
2015	\$ 1,495,000	2,152,435	1,500,000	529,262
2016	1,570,000	2,075,810	1,560,000	468,063
2017	1,650,000	1,995,310	1,625,000	404,362
2018	1,730,000	1,910,810	1,695,000	337,963
2019	1,815,000	1,829,899	1,760,000	268,862
2020	1,890,000	1,744,988	1,830,000	197,063
2021	1,985,000	1,648,112	1,905,000	121,171
2022	2,090,000	1,546,238	1,985,000	40,941
2023	2,190,000	1,439,237		
2024	2,300,000	1,326,988		
2025	2,415,000	1,209,112		
2026	2,535,000	1,088,531		
2027	2,655,000	966,928		
2028	2,775,000	841,359		
2029	2,905,000	710,009		
2030	3,045,000	572,416		
2031	3,180,000	422,500		
2032	3,350,000	259,250		
2033	3,510,000	87,750		
	<u>\$ 45,085,000</u>	<u>23,827,682</u>	<u>13,860,000</u>	<u>2,367,687</u>
Interest Rates	4.0% to 5.0%		4.0% to 4.125%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	February 7, 2006		October 5, 2006	
Amount of Issue	\$54,195,000		\$17,185,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)

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

Year	2010 General Obligation Building America Bonds			2010B General Obligation Recovery Zone Economic Development Bonds		
	Principal	Gross Interest	Net Interest*	Principal	Gross Interest	Net Interest**
2015	\$	344,227	223,747		3,267,575	1,797,167
2016		344,227	223,747		3,267,575	1,797,167
2017		344,227	223,747		3,267,575	1,797,167
2018		344,227	223,747		3,267,575	1,797,167
2019		344,227	223,747		3,267,575	1,797,167
2020		344,227	223,747		3,267,575	1,797,167
2021		344,227	223,747		3,267,575	1,797,167
2022	4,475,000	250,319	162,707		3,267,575	1,797,167
2023	3,640,000	78,205	50,834	1,030,000	3,245,446	1,784,995
2024				4,880,000	3,114,810	1,713,145
2025				5,105,000	2,887,688	1,588,228
2026				5,375,000	2,615,832	1,438,708
2027				5,690,000	2,300,369	1,265,203
2028				6,025,000	1,966,374	1,081,506
2029				6,380,000	1,612,708	886,989
2030				6,760,000	1,233,016	678,159
2031				3,135,000	943,489	518,919
2032				3,325,000	754,469	414,958
2033				3,525,000	554,038	304,721
2034				3,740,000	341,464	187,805
2035				3,965,000	116,016	63,809
	<u>\$ 8,115,000</u>	<u>2,738,113</u>	<u>1,779,770</u>	<u>58,935,000</u>	<u>47,826,319</u>	<u>26,304,481</u>
Interest Rates	4.197% to 4.297%			4.297% to 5.852%		
Interest Dates	January 1 and July 1			January 1 and July 1		
Date of Issue	October 12, 2010			October 12, 2010		
Amount of Issue	\$8,115,000			\$58,935,000		
Paying Agent	U.S. Bank National Association Chicago, Illinois			U.S. Bank Trust N.A. St. Paul, Minnesota		

*Net interest represents a reduction due to Build America Bonds subsidy at 35%.

**Net interest represents a reduction due to Recovery Zone Economic Development Bonds subsidy at 45%.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)

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

Year	2011 General Obligation Alternative Series Bonds	
	Principal	Interest
2015	\$ 285,000	183,350
2016	390,000	177,650
2017	400,000	169,850
2018	415,000	157,850
2019	425,000	145,400
2020	435,000	132,650
2021	455,000	119,600
2022	470,000	101,400
2023	485,000	82,600
2024	505,000	63,200
2025	525,000	43,000
2026	550,000	22,000
	<u>\$ 5,340,000</u>	<u>1,398,550</u>
Interest Rates	2.000% to 4.000%	
Interest Dates	January 1 and July 1	
Date of Issue	August 30, 2011	
Amount of Issue	\$5,340,000	
Paying Agent	U.S. Bank National Association Chicago, Illinois	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)

D. Future Obligations

Annual debt service requirements for the County are as follows:

COUNTY BONDS

Fiscal Year Ending November 30	Governmental Activities		
	Principal	Interest	Total
2015	\$ 18,594,149	12,952,897	31,547,046
2016	19,625,299	11,994,453	31,619,752
2017	20,606,148	10,997,297	31,603,445
2018	21,645,859	9,944,406	31,590,265
2019	22,725,037	8,843,917	31,568,954
2020-2024	77,616,293	29,761,603	107,377,896
2025-2029	47,440,000	16,752,946	64,192,946
2030-2034	34,175,000	5,201,956	39,376,956
2035	3,965,000	116,016	4,081,016
County Total	\$ 266,392,785	106,565,491	372,958,276

E. Enterprise Fund - Water and Sewerage System Revenue Bonds

On July 21, 2008, the County Board adopted a revenue bond ordinance authorizing and providing for the issuance of Water and Sewerage System Revenue Bonds, Series A of 2008 and Series B of 2008. On March 13, 2012, the County Board adopted a revenue bond ordinance authorizing and providing for the issuance of Water and Sewerage System Revenue Bonds, Series 2012.

The 2008 and 2012 Ordinances required a "Revenue Fund" and various accounts within that fund to be established, similar to the previous governing ordinance. The Ordinances' account structure is described below.

Revenue held or collected from ownership and operations of the System are deposited in the Revenue Fund. Deposited monies are required to be periodically transferred to the extent available within the following accounts of the Revenue Fund in the indicated order:

Operation and Maintenance Account - An amount sufficient to make the amount then on deposit equal to 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 Reserve Account - An amount equal to the maximum annual debt service with respect to the 2008A and 2012 Revenue Bonds.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)

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

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

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

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

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

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

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

Deposits held in the Revenue Fund are required to be transferred, when available, to the established accounts in the above order.

At November 30, 2014, all required balances were in accordance with the Ordinance.

Revenue Bonds Payable

Activity for revenue bonds payable during fiscal year 2014 was as follows:

Revenue Bonds Payable, November 30, 2013	\$ 14,290,000
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue First Lien Bond, Series 2008A	(450,000)
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue Second Lien Bond, Series 2008B	(450,000)
Reduction to Waterworks and Sewerage Project Net Revenue First Lien Bond, Series 2012	<u>(215,000)</u>
Revenue Bonds Payable, November 30, 2014	<u>\$ 13,175,000</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)**E. Enterprise Fund - Water and Sewerage System Revenue Bonds (Cont.)**Revenue Bonds Payable (Cont.)

Revenue bonds outstanding at year end are as follows:

	2008A	2008B	2012
Balance payable, November 30, 2014	\$ 5,595,000	5,585,000	1,995,000
Interest rates	3.0% - 4.5%	4.5%	3.0% - 4.0%
Maturity, January 1	2010 - 2024	2010 - 2024	2013 - 2022

Payments due on revenue bonds through maturity are as follows:

Fiscal Year	Series 2008A			Series 2008B		
	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 465,000	224,188	689,188	465,000	223,738	688,738
2016	485,000	205,769	690,769	480,000	205,419	685,419
2017	500,000	186,069	686,069	505,000	185,719	690,719
2018	520,000	165,669	685,669	525,000	165,119	690,119
2019	545,000	144,369	689,369	545,000	143,719	688,719
2020-2024	3,080,000	351,084	3,431,084	3,065,000	349,223	3,414,223
	<u>\$ 5,595,000</u>	<u>1,277,148</u>	<u>6,872,148</u>	<u>5,585,000</u>	<u>1,272,937</u>	<u>6,857,937</u>

Fiscal Year	Series 2012			Total		
	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 220,000	66,900	286,900	1,150,000	514,826	1,664,826
2016	230,000	60,150	290,150	1,195,000	508,076	1,703,076
2017	235,000	52,000	287,000	1,240,000	499,926	1,739,926
2018	245,000	43,625	288,625	1,290,000	491,551	1,781,551
2019	250,000	34,950	284,950	1,340,000	323,038	1,663,038
2020-2024	815,000	48,175	863,175	6,960,000	748,482	7,708,482
	<u>\$ 1,995,000</u>	<u>305,800</u>	<u>2,300,800</u>	<u>13,175,000</u>	<u>3,085,899</u>	<u>16,260,899</u>

F. Enterprise Fund - IEPA Construction Loan

The County's Water and Sewerage System has borrowed funds from the Illinois Environmental Protection Agency for sewage treatment facilities improvements. The original principal amount to be repaid under the Loan Agreement with the IEPA is \$9,900,000. The loan bears an interest rate of 3.36% per annum. The total principal paid in fiscal year 2014 was \$673,500.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)**F. Enterprise Fund - IEPA Construction Loan (Cont.)**

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

Fiscal Year	IEPA Construction Loan		
	Principal	Interest	Total
2015	\$ 167,607	2,816	170,423

The System borrowed funds from the Illinois Environmental Protection Agency (IEPA) for the York Township water improvement project. The original principal amount to be repaid under the loan agreement #L17-4161 with the IEPA is \$4,915,421. The loan bears an interest rate of 1.25% per annum and matures on September 29, 2033. The total principal paid in fiscal year 2014 was \$111,691.

Fiscal Year	IEPA Construction Loan		
	Principal	Interest	Total
2015	\$ 225,480	59,344	284,824
2016	228,307	56,517	284,824
2017	231,170	53,654	284,824
2018	234,069	50,755	284,824
2019	237,004	47,820	284,824
2020-2024	1,230,348	193,773	1,424,121
2025-2029	1,309,443	114,677	1,424,120
2030-2033	1,107,910	31,388	1,139,298
	\$ 4,803,731	607,928	5,411,659

G. Pledged Revenues

The County has pledged a portion of future motor fuel tax revenues to repay the remaining principal and interest on the 2005 Transportation (Motor Fuel Tax) Revenue Refunding Bonds issued in 2005. Proceeds from the bonds provided financing for improvements to acquire, construct, maintain and improve County highways, roads and bridges and other structures and property related to transportation. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. Total principal and interest remaining on the 2005 bonds is \$73.6 million, payable through 2021. For the current year, principal and interest paid totaled \$10.6 million and total incremental motor fuel tax was \$10.7 million.

The County has pledged a portion of future property, sales and use tax revenues to repay the remaining principal and interest on the stormwater and drainage projects alternate revenue source bonds issued in 1993, 2005, 2006, and 2011. Proceeds from the bonds provided financing for improvements to reduce long standing flooding problems in areas throughout the County. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. Total principal and interest remaining on the stormwater bonds is \$52.5 million, payable through 2022. Total principal and interest remaining on the drainage bonds is \$24.9 million, payable through 2026. For the current year, total principal and interest paid on the stormwater and drainage bonds totaled \$8.9 million. The total incremental property, sales and use tax pledged for debt service payment was \$9.8 million.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)

G. Pledged Revenues (Cont.)

The County has pledged a portion of future sales tax revenues to repay the remaining principal and interest on the jail project alternate revenue source bonds issued in 1993. Proceeds from the bonds provided financing to acquire, construct and equip an addition to the County Jail. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$25.2 million, payable through 2021. For the current year, principal and interest paid totaled \$3.6 million and total incremental sales tax pledged for debt service payment was \$3.7 million.

The Water and Sewerage System has pledged a portion of future net revenues to repay \$2.445 million in revenue bonds issued on April 25, 2012, to acquire, construct, improve or equip certain projects for the System, and \$16.5 million in revenue bonds issued on July 23, 2008, to acquire, construct or improve certain projects for the System and for the refunding of the System's Series 2003A and 2003B bonds. Both bonds are payable solely from the revenues generated by the System and are payable through January 1, 2022 and January 1, 2024, respectively. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. The total principal and interest remaining on the bonds is \$16.0 million. For the current year, principal and interest paid and total net revenues were \$1.7 million and \$3.6 million, respectively. Annual principal and interest are expected to require approximately 7% of gross revenues.

H. Non-Commitment Debt

On December 9, 2003, the County issued Series 2003 Variable Rate Demand Revenue Bonds in the amount of \$42,000,000. Net proceeds of the issuance were deposited by The Morton Arboretum for costs of certain capital improvements. The Arboretum has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the Arboretum will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$42,000,000 at November 30, 2014.

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 \$13,345,000 at November 30, 2014.

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 \$7,790,000 at November 30, 2014.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

5. Long-Term Debt (Cont.)

H. Non-Commitment Debt (Cont.)

On November 24, 2010, the County issued Recovery Zone Facility Bond (Katlaw Tretam & Company II, LLC Project) Series 2010 in the amount of \$17,800,000. Net proceeds of the issue were deposited with the Borrower - Katlaw Tretam & Company II, LLC, to finance costs of land acquisition and an existing building, and renovations to the building along with acquisition and installation of manufacturing and other equipment. The American Recovery and Reinvestment Act of 2009 (ARRA) grants the County certain authority to issue "recovery zone facility bonds" and distribute recovery zone allocation among borrowers. Payments of principal and interest on the bonds are payable solely from revenues and income derived from the repayment of the loan of the proceeds of the Bond to the Borrower under the Bond and Loan Agreement among the County, the Borrower and the Purchaser - JPMorgan Chase Bank, N.A., dated November 1, 2010. As the intent of all parties is that the Borrower will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$12,856,667 on November 30, 2014.

I. Primary Government's Enterprise Activities

Proprietary Fund Types - Enterprise Funds of the County consist of the Water and Sewerage System, which provides for construction and maintenance of new and existing water and sewer systems and sewerage treatment.

The Water and Sewerage System has issued Revenue Bonds, which are supported by all revenues recorded in the Water and Sewerage System Fund. Since the Water and Sewerage System is reported as a major proprietary fund, required segment reporting requirements are effectively met within the Proprietary Fund Type financial statements included in Exhibits A-11 through A-13 of this report.

6. Risk Management

Description

The County has established a self-insurance account which is recorded as an Internal Service Fund - Employee Life/Health Insurance Reserve. The purpose of this account is to pay medical claims of the County employees and their covered dependents and minimize the total cost of annual medical insurance to the County. For the County's PPO plan, medical claims exceeding \$125,000 per employee are covered through a private insurance carrier with an aggregate stop loss limit of \$5.3 million. Approximately 380 employees who elected PPO medical insurance coverage are enrolled in this plan. The average claim value per employee per month equals \$1,142 or approximately \$13,704 per year. At November 30, 2014, \$3,199,888 has been accrued for claims incurred but not reported at fiscal year-end. The liability is based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and historical experience.

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

Significant losses are covered by commercial insurance for all major programs. For insured programs, there have been no significant reductions in insurance coverage. For all programs, settlement amounts have not exceeded insurance coverage for the current or the three prior years.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

6. Risk Management (Cont.)

Claims Liabilities

The County records an estimated liability for health care, workers' compensation and liability claims. Claims liabilities are based on estimates of the ultimate cost of reported claims and an estimate for claims incurred but not reported based on historical experience.

Unpaid Claims Liabilities - County

The following represent the changes in approximate aggregate liabilities for the County from November 30, 2011 through November 30, 2014.

	Health Care	Tort Liability	Total
Liability balance, November 30, 2011	\$ 312,000	5,118,585	5,430,585
Claims and changes in estimates	30,377,060	3,454,274	33,831,334
Claims paid and payable	30,349,060	2,827,728	33,176,788
Liability balance, November 30, 2012	340,000	5,745,131	6,085,131
Claims and changes in estimates	33,073,071	5,308,979	38,382,050
Claims paid and payable	31,507,906	2,824,865	34,332,771
Liability balance, November 30, 2013	1,905,165	8,229,245	10,134,410
Claims and changes in estimates	32,018,560	1,887,090	33,905,650
Claims paid and payable	30,723,837	4,331,250	35,055,087
Liability balance, November 30, 2014	\$ 3,199,888	5,785,085	8,984,973
Assets available to pay claims November 30, 2014	\$ 4,367,438	5,944,284	10,311,722

7. Deferred Compensation Plan

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held in Trust for the exclusive benefit of all participants and beneficiaries. It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. Since amounts held in Trust are for the exclusive benefit of all participants, the County does not maintain the assets on the statement of net assets.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

8. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2014 is as follows:

Receivable Fund	Payable Fund	Amount
General	Local Gasoline Tax	\$ 407,975
	Convalescent Center	1,299,880
	Department of Housing and Urban Development	6,663,185
	Nonmajor Governmental Funds	3,962,989
	Water and Sewerage System	11,668
		<u>12,345,697</u>
Health Department	Nonmajor Governmental Funds	<u>20,417</u>
Nonmajor Governmental Funds	Convalescent Center	305,993
	Nonmajor Governmental Funds	375,145
	Water and Sewerage System	302,240
		<u>983,378</u>
Internal Service Funds	Local Gasoline Tax	1,733
	Nonmajor Governmental Funds	6,891
	Water and Sewerage System	218,083
		<u>226,707</u>
		<u>\$ 13,576,199</u>

The Department of Housing and Urban Development Fund has a payable of \$6,663,185 to the General Fund for a cash deficit at fiscal year end. The IMRF Fund (nonmajor) has a payable of \$1,568,951 to the General Fund for the employer's portion of IMRF related costs.

The composition of Advances to/from Other Funds as of November 30, 2014, is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental Funds	\$ 4,087,090
Local Gas Tax	Nonmajor Governmental Funds	6,886
Nonmajor Governmental Funds	Nonmajor Governmental Funds	664,098
Internal Service Funds	Nonmajor Governmental Funds	<u>356,211</u>
		<u>\$ 5,114,285</u>

The General Fund Advance to the Economic Development Fund (\$1,598,771) is due to cumulative indirect costs expected to be paid in future years. The General Fund Advance to the Stormwater Fund (\$2,268,766) is due to cumulative indirect costs expected to be paid in future years.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

9. Interfund Transfers

Transfer In To	Transfer Out From			
	General	Health Department	Nonmajor Governmental Funds	Liability Insurance
Local Gasoline Tax	\$		18,679,212	
Convalescent Center	4,797,255			580,989
Nonmajor Governmental Funds	25,817,006	1,730,407	11,744,417	
Liability Insurance	1,100,000			
	<u>\$ 31,714,261</u>	<u>1,730,407</u>	<u>30,423,629</u>	<u>580,989</u>

Description of Significant Transfers

\$18,679,212 represents the transfers of excess local gas tax funds from the 2005 Transportation Revenue Refunding Bonds Fund to the Local Gas Tax Fund.

\$3,683,500 was transferred from the General Fund to the 1993 General Obligation (Alt. Rev. Source) - Jail Project Bond debt service fund (nonmajor) to meet annual debt service requirements.

\$3,612,404 was transferred from the General Fund to the 2010 General Obligation Series A & B debt service fund (nonmajor).

\$2,058,500 was transferred from the Stormwater Management special revenue fund (nonmajor) to the 2006 General Obligation Stormwater Refunding Bond Debt Service Fund (nonmajor) and \$5,294,300 was transferred from the Stormwater Management special revenue fund (nonmajor) to the 1993 General Obligation Stormwater Project Bonds debt service fund (nonmajor). These transfers were made to meet annual debt service requirements.

In addition to the transfers above, \$759,805 represents capital asset contributions from governmental activities to business-type activities.

Subsidy transfers from the General Fund were made to support operations and fund balances of other funds in the total amount of \$24,387,710 during fiscal year 2014 as follows:

Internal Service	
Liability Insurance	\$ 1,100,000
Major Special Revenue	
Convalescent Center	4,797,255
Nonmajor Special Revenue	
Economic Development	450,000
Stormwater Drainage	2,850,000
IMRF	10,981,270
Social Security	3,809,185
Youth Home	400,000
Total Subsidy Transfers	<u>\$ 24,387,710</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

10. Fund Equity**A. Restricted Fund Balance**

At November 30, 2014, funds were restricted for Other Purposes as follows:

Fund	Amount	Description
Special Revenue		
County Clerk Document Storage	\$ 299,822	County Clerk Document Storage System
GIS Recorder	607,543	Recorder Geographical Information System
Economic Development and Planning	8,092	Building and Zoning Operations
Rental Housing Support Program	127,533	Rental Housing Public Assistance Program
Animal Control Act	1,123,385	Animal Control Office Operations
Tax Sale Automation	716,068	Property Tax System Automation
Recorder Document Storage	676,233	Recorder Document Storage System
	<u>\$ 3,558,676</u>	

B. Committed Fund Balance

At November 30, 2014, funds were Committed as follows:

Fund	Amount	Description
Capital Purposes		Transportation, Stormwater, Drainage,
County Infrastructure	\$ 2,534,256	Facilities Management Projects
Health Department Infrastructure	3,632,196	Employee Benefits
	<u>\$ 6,166,452</u>	
Employee Benefits		
Illinois Municipal Retirement	\$ 1,147,560	Employee Benefits
Social Security	1,589,172	Employee Benefits
	<u>\$ 2,736,732</u>	
Other Purposes		
Special Revenue		
Stormwater	\$ 7,219,874	Stormwater Drainage Department Operations
Detention Variance Fee	289,759	Water Runoff Storage Facilities
OEM Community Education and Voluntary Outreach	762	Emergency Management Community Abatement Programs
Environment Related Public Works Project	180,353	Environmental Related Public Works Project
Fee in Lieu of Water Quality	145,241	Fee in Lieu of Water Quality Best Management Practices Program
	<u>\$ 7,835,989</u>	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

10. Fund Equity (Cont.)

C. Deficit Fund Balances

Deficit fund balances exist at November 30, 2014, for the following governmental funds:

Special Revenue Funds	
GIS Data Processing	\$ 84,381
Sheriff's Basic Correctional Officer Training	23,193
Sheriff's Police Vehicle	61,501
Department of Homeland Security	16,500
Department of Housing and Urban Development	6,673,999
Department of Labor	15,786
Department of Transportation	22,502
Environmental Protection Agency	7,308
Illinois Department of Commerce and Economic Opportunity	496,635
Illinois Violence Prevention Authority	4,345
Illinois State Agencies	17,785
Illinois Community Action	2,138
	<u>\$ 7,426,073</u>
Internal Service Fund	
Liability Insurance	<u>\$ 3,532,587</u>

The deficit fund balance in the GIS Data Processing fund is due to a significant decrease in fee revenues from prior years.

The Sheriff's Basic Correctional Officer Training Fund deficit balance is attributable to end of year costs necessary to accommodate greater participation at sanctioned training events. Program revenues are expected to cover these costs in the subsequent year.

The deficit fund balance in the Sheriff's Police Vehicle Fund is the result of fee revenue being less than originally anticipated.

The U.S. Department of Homeland Security grant fund balance deficit is the result of grant funds due to the County that are received on a reimbursement basis resulting in deferred revenue.

The U.S. Department of Housing and Urban Development grant fund deficit balance is attributable to grant funds due to the County for the Disaster Relief grant.

The deficit in the U.S. Department of Labor grant fund is the result of grant funds due to the County from the granting agency that are received on a reimbursement basis resulting in deferred revenue.

The deficit in the U.S. Department of Transportation grant fund is the result of grant funds due to the County from the granting agency that are received on a reimbursement basis resulting in deferred revenue.

The deficit in the Environmental Protection Agency grant fund is the result of grant funds due to the County from the granting agency that are received on a reimbursement basis resulting in deferred revenue.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

10. Fund Equity (Cont.)

C. Deficit Fund Balances (Cont.)

The deficit in the Illinois Department of Commerce and Economic Opportunity grant fund is the result of grant funds due to the County from the granting agency that are received on a reimbursement basis resulting in deferred revenue.

The Illinois Violence Prevention Authority grant fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursement basis resulting in deferred revenue.

The Illinois State Agencies grant fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursement basis resulting in deferred revenue.

The Illinois Community Action grant fund deficit balance is attributable to grant funds due to the County from the granting agency that are received on a reimbursement basis resulting in deferred revenue.

The Liability Insurance Fund deficit balance is attributable estimated claims payable liabilities. Included in this liability is an estimate of probable and estimable litigation that is currently pending in the court system. This deficit has decreased \$2 million from the prior year.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

10. Fund Equity (Cont.)

D. Reclassified Fund Balance

The County has reclassified beginning fund balance for several grant funds at December 1, 2013. Following is a table of the fund balance classification at November 30, 2013 and the fund balance classifications as of December 1, 2013:

Fund Balance as of November 30, 2013

Housing Authority - Family Self-Sufficiency	\$ 50,562
U.S. Department of Justice	(20,860)
Com Ed Rate Relief Program	(933)
Models For Change Initiative	
Convalescent Center Foundation Grant	1,855
Family Violence Coordinating Council	
Tobacco Enforcement Program	3,108
Department of Human Services	(31,374)
State Board of Elections Help America Vote Act	(7,245)
FEMA Cooperating Technical Partnership	(162,652)
RTA Job Access and Reverse Commute Program	(106,371)
Illinois Attorney General's Office - Violent Crime Victims Assistance	2,128
Illinois Department of Commerce and Economic Opportunity	305,015
Community Development Act	238,813
HUD Supportive Housing Grant	
HUD Neighborhood Stabilization Program	(5,136)
HUD Homeless Management Information System	243
Area Agency on Aging	1,339,771
Illinois Department of Healthcare and Family Services	(21,842)
Coroner's Certificate Fee Grant	
Children's Advocacy Services	(20,888)
Illinois Criminal Justice Information Authority	9,686
U.S. EPA Wetland Survey and Mapping Project Grant	(9,509)
West Branch DuPage River Corridor Restoration Project Grant	(120,436)
Veterans Scratch Off Lottery Grant	
Solar Photovoltaic Installation Grant	(36,000)
	<u>\$ 1,407,935</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

10. Fund Equity (Cont.)

D. Reclassified Fund Balance (Cont.)

Fund Balance as of December 1, 2013

Department of Energy	\$	
Department of Health and Human Services		66,213
Department of Homeland Security		(162,652)
Department of Housing and Urban Development		223,957
Department of Justice		(40,698)
Department of Labor		(47,505)
Department of Transportation		(106,371)
U.S. Election Assistance		(7,245)
Environmental Protection Agency		(129,945)
Illinois Department of Commerce and Economic Opportunity		251,690
Illinois Attorney General		2,128
Illinois Department of Aging		1,339,771
Illinois Public Health		
Illinois Department of Revenue		3,108
Illinois Department of Veterans Affairs		
Illinois Violence Prevention Authority		
Illinois State Agencies		
Family Self Sufficiency		50,562
Convalescent Center Foundation Grant		1,855
Illinois Community Action		(933)
Mac Arthur Foundation		
Youth Outreach Services		
Illinois Clean Energy Community Foundation		(36,000)
		<u>\$ 1,407,935</u>

11. Commitments and Contingencies

A. Purchase Commitments

Road Construction Projects

At November 30, 2014, the County had entered into various contracts for road construction and repair in the amount of \$46,641,258. Total costs incurred to date on these contracts were \$36,384,322, leaving \$10,256,936 remaining. These projects are accounted for in various special revenue and capital projects funds.

B. Federally Assisted Programs - Compliance Audits

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

The County anticipates no material adverse findings.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

11. Commitments and Contingencies (Cont.)

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

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

C. Litigation

The County is a defendant in various lawsuits and claims arising in the ordinary course of the County's operations. No provision has been reflected in the County's financial statements for covered claims or other claims, except as accrued in the Internal Service - Liability Insurance Fund, because of the uncertainty of their outcome. The County estimates that if these claims were to result in an unfavorable outcome for the County, the cost to the County would be approximately \$1,019,000.

12. Other Required Individual Fund Disclosures

Excesses of expenditures over line item budgets in the individual funds for the year ended November 30, 2014, were as follows (refer to Note 1.D. for budgetary data):

Fund	Line Item Budget	Expenditures	Excess Expenditures
General Fund			
Public Defender			
Personnel	\$ 2,658,802	2,661,455	2,653
County Sheriff			
Personnel	37,257,482	38,972,956	1,715,474
State's Attorney			
Personnel	9,015,649	9,025,653	10,004
County Coroner			
Contractual	1,168,593	1,202,140	33,547
Circuit Court Probation			
Personnel	8,505,061	8,524,774	19,713
Educational Service Region			
Contractual	172,234	177,209	4,975
Veterans Assistance Commission Program			
Personnel	138,543	138,579	36
Facilities Management			
Personnel	4,577,654	4,579,068	1,414
Information Technology			
Contractual	3,036,839	3,111,991	75,152
Board of Election Commissioners			
Personnel	1,522,112	1,533,658	11,546

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

12. Other Required Individual Fund Disclosures (Cont.)

<u>Fund</u>	<u>Line Item Budget</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
Special Revenue Funds			
Convalescent Center			
Health and Public Safety			
Personnel	25,209,042	25,481,574	272,532
Convalescent Center			
Health and Public Safety			
Contractual	4,114,675	5,704,594	1,589,919
Circuit Clerk Operations and Administration			
Contractual	334,500	346,035	11,535
Wetland Mitigation			
Commodities	7,000	51,000	44,000
Enviornmental Protection Agency			
Conservation and Recreation			
Personnel	43,480	75,042	31,562
Department of Housing and Urban			
Development			
Capital Outlays	5,710,000	6,633,356	923,356
Illinois State Agencies			
Contractual	27,538	40,225	12,687
Debt Service Funds			
Special Service Area Bonds - Water			
System/Sanitary Sewer Projects			
Current			
General Government	105,274	259,651	154,377

13. Defined Benefit Pension Plan**A. Illinois Municipal Retirement Fund**

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

13. Defined Benefit Pension Plan (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. Effective January 1, 2011, IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The Tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in Regular Tier 1. If the member first participated in IMRF on or after January 1, 2011, they participate in Regular Tier 2.

For Tier 1, pension benefits vest after eight years of service. Participating members who retire at or on after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate (average of the highest 48 consecutive months earnings during the last 10 years) of earnings for each year of credited service up to 15 years and 2% for each year thereafter. For Tier 2, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service or age 62 with 35 years of service are entitled to an annual retirement benefit as described above.

Regular, ECO, SLEP and VAC members participating in IMRF are required to contribute 4.5%, 7.5%, 7.5% and 4.5% of their annual covered salary, respectively. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. For 2010 and 2011, IMRF offered members the option of paying less than the annual required contribution. The County elected this option for both years. As such, the County had a net pension obligation at November 30, 2014. The employer annual required contribution rates for calendar year 2014 for the Regular, ECO, SLEP and VAC plans were 12.23%, 73.16%, 25.49% and 14.90%, respectively. The employer 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. The employer contribution requirements may be amended by the IMRF Board of Trustees.

The discretely presented component unit - DuPage Airport Authority's rate for calendar year 2014 was 9.57% of payroll.

Following is a table of the Annual Pension Cost, Percent Contributed, and Net Pension Obligation at December 31, 2014:

	2014		
	Annual Pension Cost	Percent Contributed	Net Pension Obligation
Regular Employees	\$ 15,301,004	100%	3,101,554
Elected County Officials (ECO)	960,392	100%	
Sheriff's Law Enforcement Personnel (SLEP)	8,460,638	100%	862,118
Veteran's Assistance Committee (VAC)	20,774	100%	
DuPage Airport Authority	401,669	100%	

The required contribution for 2014 was determined as part of the December 31, 2012 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2012, included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.0% per year, attributable to inflation, (c) additional projected salary increases ranging from

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

13. Defined Benefit Pension Plan (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

0.4% to 10.0% per year depending on age and service, attributable to salary/merit and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability at December 31, 2012, is being amortized as a level percentage of projected payroll on an open 29 year basis.

Following is a table of the Annual Pension Cost and actual contributions for the previous two fiscal years.

	2013		
	Annual Pension Cost	Percent Contributed	Net Pension Obligation
Regular Employees	\$ 15,168,327	99.6%	3,036,602
Elected County Officials (ECO)	560,555	100%	
Sheriff's Law Enforcement Personnel (SLEP)	8,317,166	99.8%	826,750
Veteran's Assistance Committee (VAC)	21,269	100%	
DuPage Airport Authority	394,351	100%	

	2012		
	Annual Pension Cost	Percent Contributed	Net Pension Obligation
Regular Employees	\$ 13,942,555	100%	2,973,010
Elected County Officials (ECO)	807,226	100%	
Sheriff's Law Enforcement Personnel (SLEP)	7,941,528	100%	826,750
Veteran's Assistance Committee (VAC)	15,946	100%	
DuPage Airport Authority	330,332	100%	

B. Funding Status at December 31, 2014:

Plan	Actuarial Value of Assets (a)	Actuarial Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
Regular	\$ 281,794,814	394,052,109	112,257,295	71.51%	125,110,414	89.73%
ECO	743,077	8,211,381	7,468,304	9.05%	1,312,728	568.91%
SLEP	82,455,353	154,776,910	72,321,557	53.27%	33,191,987	217.89%
VAC	116,271	177,503	61,232	65.50%	139,423	43.92%
Airport Authority	10,247,364	11,024,324	776,960	92.95%	4,237,016	18.34%

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

13. Defined Benefit Pension Plan (Cont.)

C. Computation of Net Pension Obligations at November 30, 2014:

	Regular Employees	SLEP
Annual Required Contributions	\$ 15,301,004	8,460,638
Interest on Net Pension Obligation	227,745	62,954
Adjustments to ARC	(162,793)	(45,270)
Annual Pension Costs (APC)	15,365,956	8,478,322
Contributions Made	(15,301,004)	(8,460,638)
Change in the Net Pension Obligation	64,952	17,684
Net Pension Obligation at December 1, 2013	3,036,602	844,434
Net Pension Obligation at November 30, 2014	<u>\$ 3,101,554</u>	<u>862,118</u>
Reported as		
Governmental Activities		\$ 3,839,518
Business-type Activities		<u>124,154</u>
		<u>\$ 3,963,672</u>

The Schedule of Funding Progress, presented as Required Supplementary Information following the Notes to the Financial Statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

14. Other Post-Employment Benefits

A. Governmental Activities

In addition to providing the pension benefits described in Note 13, DuPage County also provides limited health-care insurance for certain eligible retired employees. The statutory benefits provided, benefit levels, employee contributions and employer contributions are governed by the County, and may be amended by the County through its personnel manual and union contracts. 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. All benefits are provided through the County's Employee Life/Health Insurance Fund, which is reported as an Internal Service Fund. The Retiree Health Plan does not issue a publicly available financial report.

Membership in the plan consisted of the following at December 31, 2014:

Retirees and beneficiaries receiving benefits	156
Terminated plan members entitled to, but not receiving benefits	0
Active not yet fully eligible to retire	1,874
Active fully eligible to retire	<u>340</u>
Total members	<u>2,370</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

14. Other Post-Employment Benefits (Cont.)

A. Governmental Activities (Cont.)

The County had an actuarial valuation performed for the plan as of November 30, 2014, to determine the funded status of the plan as of that date, as well as the employers' annual required contribution (ARC) for the fiscal year ended November 30, 2014. The County updated the annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2014 which is as follows:

Fiscal Year End	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributions	Net OPEB Obligation
2014	\$ 1,320,498	819,498	62.06%	697,482
2013	844,819	740,086	87.60%	196,482
2012	585,112	604,346	103.29%	91,749

The net OPEB obligation (NOPEBO) at November 30, 2014, relating to governmental activities was calculated as follows:

Annual Required Contribution	\$ 1,319,188
Interest on net OPEB obligation	7,859
Adjustments to annual required contribution	<u>(6,549)</u>
Annual OPEB cost	1,320,498
Retiree and other contributions	<u>819,498</u>
Increase (decrease) in net OPEB obligation	501,000
Net OPEB obligation, beginning of year	<u>196,482</u>
Net OPEB obligation, end of year	<u><u>\$ 697,482</u></u>

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
11/30/14	\$	14,544,156	14,544,156	0.00%	159,754,552	9.10%
11/30/13		10,240,463	10,240,463	0.00%	155,386,085	6.59%
11/30/12		10,240,463	10,240,463	0.00%	155,386,085	6.59%

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

14. Other Post-Employment Benefits (Cont.)

A. Governmental Activities (Cont.)

Funding Policy and Actuarial Assumptions

For the December 31, 2014 actuarial valuation, the entry age actuarial cost method was used. Actuarial assumptions include an inflation rate of 4.0%, investment rate of return of 4.0%, initial healthcare cost trend rate of 8.50%, ultimate healthcare cost trend rate of 5.50% and an active utilization rate of 30%. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected pay on a closed basis over a 30 year amortization period.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of benefits provided at the time of each valuation and historical patterns of sharing of benefit costs between the employer and plan members to that point.

The actuarial valuation for the OPEB plan involves estimates of the value of reported amounts and assumptions about the probability of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future.

B. Business Type Activities

The County provides limited healthcare insurance for certain eligible employees. 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. The County's annual other post-employment benefit costs are calculated based on the annual required contribution of the employer as determined by an actuary in accordance with parameters of Governmental Accounting Standards Board Statement No. 45.

Water and Sewer System

As of November 30, 2014, the estimated portion of the County's other post employment benefit obligation payable applicable to the Water and Sewer System was \$5,945. Please refer to note 14.A for additional information concerning the plan and the other post-employment benefit obligation.

15. Prior Period Adjustments

The County has restated fund balance/net position of Governmental Activities/Convalescent Center Fund as of December 1, 2013, as follows:

	Net Position	Fund Balance
November 30, 2013, as previously reported	\$ 719,007,342	\$ 2,822,315
Restatements		
To correct revenue recognition related to pre-billings	(709,689)	(709,689)
December 1, 2013, as restated	<u>\$ 718,297,653</u>	<u>\$ 2,112,626</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

15. Prior Period Adjustments (Cont.)

\$(557,299) of the restatement above is related to periods prior to fiscal year 2013. Therefore this amount has been reflected as a restatement to fiscal year 2013 beginning fund balance as displayed in other information (Schedules D-2 and D-5). In addition, fiscal year 2013 Charges for Services displayed in other information (Schedules D-2 and D-5) has been restated in the amount of \$(152,390) to appropriately reflect comparative revenue amounts.

The net position of the Emergency Telephone System Board has been restated as of December 1, 2013, as follows:

Restatement for Government-wide Financial Statements

Beginning Net Position per Statement of Activities	\$ 43,133,434
To record additional surcharge fee revenue	897,001
To record additional capital assets	163,327
To record effect of General Fund Prior Period Adjustments	102,447
To record effect of Special Revenue Fund Prior Period Adjustments	<u>(182,492)</u>
Beginning Net Position per Statement of Activities - as restated	<u>\$ 44,113,717</u>

16. Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued the following pronouncements, which are expected to have a material impact on the County's financial statements in future periods:

Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. This Statement revises existing standards of financial reporting for most pension plans. This Statement and Statement 67 establish a definition of a pension plan that reflects the primary activities associated with the pension arrangement - determining pensions, accumulating and managing assets dedicated for pensions, and paying benefits to plan members as they come due. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The County will be required to implement this Statement for the year ending November 30, 2015.

Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. This Statement is an amendment of GASB Statement 68, was issued to eliminate the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation of Statement 68 in the accrual-basis financial statements of employers and non-employer contributing entities. The County is required to implement this Statement for the fiscal year ending November 30, 2015.

Statement No. 72, *Fair Value Measurement and Application*. This Statement was issued to enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. The County is required to implement this Statement for the fiscal year ending November 30, 2016.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2014

16. Accounting Pronouncements (Cont.)

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement revises existing standards of financial reporting for postemployment benefits other than pensions. This Statement replaces the requirements of Statement Nos. 45 and 57. The County will be required to implement this Statement for the year ending November 30, 2018.

17. Subsequent Events

On June 5, 2015, the County issued \$54,635,000 of Transportation Revenue Refunding Bonds, Series 2015A and \$13,140,000 General Obligation Refunding Bonds (Alternate Revenue Source), Series 2015B bonds. The proceeds of the 2015A bonds were used to refund and defease in whole the outstanding Transportation Revenue Refunding Bonds, Series 2005, and pay the cost of issuance of those bonds. The proceeds of the 2015B bonds were used to refund and defease in whole the outstanding General Obligation (Alternate Revenue Source – Drainage Project) Refunding Bonds, Series 2005, and to pay the cost of issuance of those bonds. Proceeds of Series 2015A and Series 2015B were deposited with an escrow agent to redeem the refunded bonds on the redemption date of July 6, 2015. The 2015A bonds will be paid over six years with the final maturity of January 1, 2021. The 2015B bonds will be paid over ten years with the final maturity of January 1, 2025. The Series 2015A bonds carry a coupon rate of 1.45% and a net present value savings of over \$5.6 million and the Series 2015B bonds carry a 1.94% coupon rate with a net present value savings of \$1.7 million.



Required Supplementary Information

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2014

Illinois Municipal Retirement Fund*Trend Information*County Regular Accounts

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/14	\$ 15,301,004	100%	3,101,554
12/31/13	15,104,735	100%	3,036,602
12/31/12	13,880,295	100%	2,973,010
12/31/11	14,452,859	92%	2,910,750
12/31/10	13,846,034	87%	1,796,035
12/31/09	11,331,713	100%	

County ECO Accounts

Actuarial Valuation Date	Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/14	\$ 960,392	100%	
12/31/13	560,055	100%	
12/31/12	807,226	100%	
12/31/11	768,020	100%	
12/31/10	729,426	100%	
12/31/09	783,544	100%	

County SLEP Accounts

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/14	\$ 8,460,638	100%	862,118
12/31/13	8,299,482	100%	844,434
12/31/12	7,924,214	100%	826,750
12/31/11	7,739,454	96%	809,436
12/31/10	7,887,006	94%	478,494
12/31/09	6,636,712	100%	

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2014

Illinois Municipal Retirement Fund

Trend Information (Cont.)

Veterans Assistance Commission

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/14	\$ 20,774	100%	
12/31/13	21,269	100%	
12/31/12	15,946	100%	
12/31/11	14,524	100%	
12/31/10	14,068	100%	
12/31/09	13,731	100%	

Discretely Presented Component Unit – DuPage Airport Authority

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/14	\$ 401,669	100%	
12/31/13	394,351	100%	
12/31/12	330,332	100%	
12/31/11	330,775	100%	
12/31/10	257,187	100%	
12/31/09	191,579	100%	

Other Post-Employment Benefits

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
11/30/14	\$ 1,320,498	62.06%	697,482
11/30/13	844,819	87.60%	196,482
11/30/12	585,112	103.29%	91,749
11/30/11	584,723	103.36%	110,645
11/30/10	536,671	95.25%	110,196
11/30/09	535,414	95.48%	84,725

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2014

Illinois Municipal Retirement Fund*Schedule of Funding Progress*County Regular Accounts

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/14	\$ 281,794,814	394,052,109	112,257,295	71.51%	125,110,414	89.73%
12/31/13	265,996,726	360,581,040	94,584,314	73.77%	122,702,961	77.08%
12/31/12	237,917,342	351,621,964	113,704,622	67.66%	121,437,401	93.63%
12/31/11	238,784,743	355,106,341	116,321,598	67.24%	128,128,185	90.79%
12/31/10	252,739,869	353,667,873	100,928,004	71.46%	127,378,421	79.23%
12/31/09	243,129,801	344,917,240	101,787,439	70.49%	131,764,100	77.25%

County ECO Accounts

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/14	\$ 743,077	8,211,381	7,468,304	9.05%	1,312,728	568.91%
12/31/13	671,811	8,133,512	7,461,701	8.26%	1,365,210	546.56%
12/31/12	(513,363)	7,825,619	8,338,982	-6.56%	1,818,486	458.57%
12/31/11	(654,409)	8,130,394	8,784,803	-8.05%	1,924,379	456.50%
12/31/10	244,490	9,254,518	9,010,028	2.64%	1,908,493	472.10%
12/31/09	3,030,983	11,191,677	8,160,694	27.08%	2,039,948	400.04%

County SLEP Accounts

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/14	\$ 82,455,353	154,776,910	72,321,557	53.27%	33,191,987	217.89%
12/31/13	81,914,142	150,157,249	68,243,107	54.55%	32,521,483	209.84%
12/31/12	67,086,390	139,887,720	72,801,330	47.96%	31,991,174	227.57%
12/31/11	57,428,968	129,607,370	72,178,402	44.31%	31,994,434	225.60%
12/31/10	62,752,813	136,533,243	73,780,430	45.96%	32,550,580	226.66%
12/31/09	61,392,661	131,882,567	70,489,906	46.55%	31,861,316	221.24%

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2014

Illinois Municipal Retirement Fund*Schedule of Funding Progress (Cont.)*Veterans Assistance Commission

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/14	\$ 116,271	177,503	61,232	65.50%	139,423	43.92%
12/31/13	85,424	143,246	57,822	59.63%	141,039	41.00%
12/31/12	68,523	147,032	78,509	46.60%	139,024	56.47%
12/31/11	45,215	115,251	70,036	39.23%	129,912	53.91%
12/31/10	103,224	131,633	28,409	78.42%	131,719	21.57%
12/31/09	81,711	107,995	26,284	75.66%	133,698	19.66%

Discretely Presented Component Unit - DuPage Airport Authority

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/14	\$ 10,247,364	11,024,324	776,960	92.95%	4,237,016	18.34%
12/31/13	10,491,888	11,008,221	516,333	95.31%	4,010,724	12.87%
12/31/12	9,590,129	10,319,541	729,412	92.93%	3,801,288	19.19%
12/31/11	8,918,107	9,504,248	586,141	93.83%	3,695,814	15.86%
12/31/10	8,279,973	8,402,417	122,444	98.54%	2,857,630	4.28%
12/31/09	7,694,628	7,972,603	277,975	96.51%	2,855,134	9.74%

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
11/30/14	\$	14,544,156	14,544,156	0.00%	159,754,552	9.10%
11/30/13		10,240,463	10,240,463	0.00%	155,386,085	6.59%
11/30/12		10,240,463	10,240,463	0.00%	155,386,085	6.59%
11/30/11		7,140,094	7,140,094	0.00%	161,716,207	4.42%
11/30/10		7,140,094	7,140,094	0.00%	161,716,207	4.42%
11/30/09	N/A	N/A	N/A	N/A	N/A	N/A



Combining and Individual Fund Statements and Schedules



Nonmajor Governmental Funds

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET

November 30, 2014

	Special Revenue				
	Health Department IMRF	Health Department FICA	Stormwater Drainage	Illinois Municipal Retirement	Social Security
ASSETS					
Cash					
Demand deposits	\$ 3,967,652	3,228,584	7,481,774	1,861,334	842,772
Certificates of deposit			1,509,498	341,321	199,304
Investments			1,858,925	420,331	245,439
Receivables					
Taxes	2,611,108	1,945,354	9,510,442	5,179,897	3,551,081
Interest			6,634	1,500	876
Other					
Due from Federal, State and other governmental units					
Due from other funds			50,821	360,206	257,338
Due from ETSB				12,235	7,801
Advances receivable from other funds				37,479	326,619
Restricted cash and investments					
Demand deposits					
Total assets	\$ 6,578,760	5,173,938	20,418,094	8,214,303	5,431,230
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$		698,363		
Accrued payroll	54,968	34,523	39,813		
Accrued compensated absences - current			22,131		
Due to Federal, State and other governmental units			168,794		218,764
Due to other funds			54,030	1,568,951	
Advances payable to other funds			2,355,235		
Retainage payable			365,192		
Other liabilities			94,662	397,792	123,294
Total liabilities	54,968	34,523	3,798,220	1,966,743	342,058
Deferred inflows of resources					
Unavailable property taxes	2,588,931	1,930,672	9,400,000	5,100,000	3,500,000
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	2,588,931	1,930,672	9,400,000	5,100,000	3,500,000
Fund balances					
Restricted for					
Grant programs					
Employee benefits	3,934,861	3,208,743			
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes			7,219,874		
Employee benefits				1,147,560	1,589,172
Unassigned					
Total fund balances	3,934,861	3,208,743	7,219,874	1,147,560	1,589,172
Total	\$ 6,578,760	5,173,938	20,418,094	8,214,303	5,431,230

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue				
	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage	Arrestee's Medical Cost
ASSETS					
Cash					
Demand deposits	\$ 668,970		59,370	311,150	45,030
Certificates of deposit	303,032				
Investments	373,179				
Receivables					
Taxes					
Interest	1,332				
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 1,346,513	-	59,370	311,150	45,030
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 207,590			11,328	
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Retainage payable					
Other liabilities					
Total liabilities	207,590	-	-	11,328	-
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes			59,370		45,030
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	1,138,923				
Other purposes				299,822	
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	1,138,923	-	59,370	299,822	45,030
	\$ 1,346,513	-	59,370	311,150	45,030

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue				
	Children's Waiting Room Fee	Detention Variance Fee	GIS Recorder	GIS Data Processing	Sheriff's Basic Correctional Officer Training Fund
ASSETS					
Cash					
Demand deposits	\$ 453,942	289,759	620,829	341,206	27,510
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 453,942	289,759	620,829	341,206	27,510
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 23,109		12,434	104,490	49,377
Accrued payroll			852	18,082	1,326
Accrued compensated absences - current				5,556	
Due to Federal, State and other governmental units				77,671	
Due to other funds					
Advances payable to other funds				219,788	
Retainage payable					
Other liabilities					
Total liabilities	23,109	-	13,286	425,587	50,703
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	430,833				
Other purposes			607,543		
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes		289,759			
Employee benefits					
Unassigned				(84,381)	(23,193)
Total fund balances	430,833	289,759	607,543	(84,381)	(23,193)
	\$ 453,942	289,759	620,829	341,206	27,510

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue				
	Economic Development and Planning	Neutral Site Custody Exchange	Sheriff's Police Vehicle	Rental Housing Support Program	OEM Community Education and Voluntary Outreach
ASSETS					
Cash					
Demand deposits	\$ 972,233	468,704		128,831	762
Certificates of deposit	439,803				
Investments	541,611				
Receivables					
Taxes					
Interest	1,933				
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Due to ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 1,955,580	468,704	-	128,831	762
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 13,438	1,274		1,298	
Accrued payroll	26,343	1,361			
Accrued compensated absences - current	12,208	4,237			
Due to Federal, State and other governmental units	1,303	23			
Due to other funds	20,090	16,536	61,501		
Advances payable to other funds	1,874,106				
Retainage payable					
Other liabilities					
Total liabilities	1,947,488	23,431	61,501	1,298	-
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes		445,273			
Other purposes	8,092			127,533	
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					762
Employee benefits					
Unassigned			(61,501)		
Total fund balances	8,092	445,273	(61,501)	127,533	762
	\$ 1,955,580	468,704	-	128,831	762

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue				
	Convalescent Center Foundation Funded Projects	Coroner's Fee	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP
ASSETS					
Cash					
Demand deposits	\$ 141,939	92,038	325,104	798,922	206,196
Certificates of deposit				291,748	
Investments				359,284	
Receivables					
Taxes				2,464,934	
Interest	22			1,282	
Other					
Due from Federal, State and other governmental units				100,265	
Due from other funds					
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 141,961	92,038	325,104	4,016,435	206,196
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 123	2,686	19,299	136,195	10,636
Accrued payroll		1,084		6,570	3,359
Accrued compensated absences - current				2,758	703
Due to Federal, State and other governmental units				230	750
Due to other funds		9,311	22,309		8,143
Advances payable to other funds				665,156	
Retainage payable					
Other liabilities					
Total liabilities	123	13,081	41,608	810,909	23,591
Deferred inflows of resources					
Unavailable property taxes				2,512,915	
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	2,512,915	-
Fund balances					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes		78,957		692,611	
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes			283,496		182,605
Other purposes					
Capital improvements	141,838				
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	141,838	78,957	283,496	692,611	182,605
	\$ 141,961	92,038	325,104	4,016,435	206,196

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue				
	Highway Motor Fuel Tax	Animal Control Act	Law Library	Probation Services	Tax Sale Automation
ASSETS					
Cash					
Demand deposits	\$ 6,842,500	576,897	456,997	1,664,634	730,035
Certificates of deposit	3,883,882	325,320	298,444	907,962	
Investments	4,782,942	400,627	367,529	1,118,141	
Receivables					
Taxes					
Interest	17,070	1,430	1,312	7,126	
Other					
Due from Federal, State and other governmental units	610,607				
Due from other funds				1,615	
Due from ETSB					
Advances receivable from other funds				300,000	
Restricted cash and investments					
Demand deposits					
Total assets	\$ 16,137,001	1,304,274	1,124,282	3,999,478	730,035
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 1,656,251	37,191	48,632	197,733	13,378
Accrued payroll		13,582	3,154		589
Accrued compensated absences - current		9,031			
Due to Federal, State and other governmental units	171,051	2,712	24		
Due to other funds		118,373		13,750	
Advances payable to other funds					
Retainage payable	68,271				
Other liabilities					
Total liabilities	1,895,573	180,889	51,810	211,483	13,967
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues	290,196				
Total deferred inflows of resources	290,196	-	-	-	-
Fund balances					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes	13,951,232				
Wetland mitigation purposes					
Judicial purposes			1,072,472	3,787,995	
Other purposes		1,123,385			716,068
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	13,951,232	1,123,385	1,072,472	3,787,995	716,068
Total fund balances	\$ 16,137,001	1,304,274	1,124,282	3,999,478	730,035

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue				
	Recorder Document Storage	Court Automation	Environment Related Public Works Project	Township Project Reimbursement	Wetland Mitigation
ASSETS					
Cash					
Demand deposits	\$ 708,001	389,763	180,353	416,810	4,243,457
Certificates of deposit					2,620,652
Investments					3,227,292
Receivables					
Taxes					
Interest					11,518
Other					
Due from Federal, State and other governmental units					95,200
Due from other funds					
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 708,001	389,763	180,353	416,810	10,198,119
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 27,342	137,740		273,781	233,940
Accrued payroll	4,426				
Accrued compensated absences - current					
Due to Federal, State and other governmental units					525,137
Due to other funds					
Advances payable to other funds					
Retainage payable					
Other liabilities					
Total liabilities	31,768	137,740	-	273,781	759,077
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes				143,029	
Wetland mitigation purposes					9,439,042
Judicial purposes		252,023			
Other purposes	676,233				
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes			180,353		
Employee benefits					
Unassigned					
Total fund balances	676,233	252,023	180,353	143,029	9,439,042
	\$ 708,001	389,763	180,353	416,810	10,198,119

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue				
	Child Support Maintenance	Federal Drug S.A. 1417	State Funds S.A. 1418	Money Laundering Forfeitures	State's Attorney Records Automation
ASSETS					
Cash					
Demand deposits	\$ 109,596	236,774	142,368	106,132	17,071
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds	19,643				
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 129,239	236,774	142,368	106,132	17,071
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$				
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Retainage payable					
Other liabilities					
Total liabilities	-	-	-	-	-
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	129,239	236,774	142,368	106,132	17,071
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	129,239	236,774	142,368	106,132	17,071
	\$ 129,239	236,774	142,368	106,132	17,071

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue				
	Electronic Citation Operations	Fee In Lieu of Water Quality	Department of Energy	Department of Health and Human Services	Department of Homeland Security
ASSETS					
Cash					
Demand deposits	\$ 366,395	145,241	5,030		
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest				261	
Other				3,693	
Due from Federal, State and other governmental units				861,710	7,046
Due from other funds					
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 366,395	145,241	5,030	865,664	7,046
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 41,694		123	48,033	348
Accrued payroll				27,477	
Accrued compensated absences - current				8,370	
Due to Federal, State and other governmental units			177	10,571	
Due to other funds				437,378	23,198
Advances payable to other funds					
Retainage payable					
Other liabilities					
Total liabilities	41,694	-	300	531,829	23,546
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues				216,965	
Total deferred inflows of resources	-	-	-	216,965	-
Fund balances					
Restricted for					
Grant programs			4,730	116,870	
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	324,701				
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes		145,241			
Employee benefits					
Unassigned					(16,500)
Total fund balances	324,701	145,241	4,730	116,870	(16,500)
	\$ 366,395	145,241	5,030	865,664	7,046

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue			
	Department of Justice	Department of Labor	Department of Transportation	US Election Assistance
ASSETS				
Cash				
Demand deposits	\$ 82,400			
Certificates of deposit				
Investments				
Receivables				
Taxes				
Interest				
Other				
Due from Federal, State and other governmental units	159,273	1,195,617	234,471	463,463
Due from other funds				
Due from ETSB				
Advances receivable from other funds				
Restricted cash and investments				
Demand deposits				
Total assets	\$ 241,673	1,195,617	234,471	463,463
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 77,147	556,034		
Accrued payroll	9,246	34,339		
Accrued compensated absences - current				
Due to Federal, State and other governmental units	42	168		
Due to other funds	1,539	581,421	234,471	463,463
Advances payable to other funds				
Retainage payable				
Other liabilities				
Total liabilities	87,974	1,171,962	234,471	463,463
Deferred inflows of resources				
Unavailable property taxes				
Unavailable other taxes				
Unavailable intergovernmental revenues	115,164	39,441	22,502	
Total deferred inflows of resources	115,164	39,441	22,502	-
Fund balances				
Restricted for				
Grant programs	38,535			
Employee benefits				
Health and public safety purposes				
Highways, streets and bridges purposes				
Wetland mitigation purposes				
Judicial purposes				
Other purposes				
Capital improvements				
Debt service				
Committed for				
Capital purposes				
Other purposes				
Employee benefits				
Unassigned		(15,786)	(22,502)	
Total fund balances	38,535	(15,786)	(22,502)	-
	\$ 241,673	1,195,617	234,471	463,463

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue				
	Environmental Protection Agency	Illinois Department of Commerce and Economic Opportunity	Illinois Attorney General	Illinois Department of Aging	Illinois Public Health
ASSETS					
Cash					
Demand deposits	\$		2,689	876,547	1,730
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest		171			
Other					
Due from Federal, State and other governmental units	376,912	709,120		533,281	
Due from ETSB					
Due from other funds		39,750			
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 376,912	749,041	2,689	1,409,828	1,730
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 71,998	207,718		27,427	1,341
Accrued payroll	88	3,611	553	52,043	
Accrued compensated absences - current		6,358		20,294	
Due to Federal, State and other governmental units		181		97	
Due to other funds	304,826	392,361		26,333	
Advances payable to other funds					
Retainage payable					
Other liabilities					
Total liabilities	376,912	610,229	553	126,194	1,341
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues	7,308	635,447	2,136	98,485	
Total deferred inflows of resources	7,308	635,447	2,136	98,485	-
Fund balances					
Restricted for					
Grant programs				1,185,149	389
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned	(7,308)	(496,635)			
Total fund balances	(7,308)	(496,635)		1,185,149	389
	\$ 376,912	749,041	2,689	1,409,828	1,730

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue				
	Illinois Department of Revenue	Illinois Department of Veteran Affairs	Illinois Violence Prevention Authority	Illinois State Agencies	Family Self Sufficiency
ASSETS					
Cash					
Demand deposits	\$ 4,620	979			45,084
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					48
Other					
Due from Federal, State and other governmental units			4,125	75,730	
Due from other funds					
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 4,620	979	4,125	75,730	45,132
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 100	979	4,105	1,233	
Accrued payroll	430				116
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds			240	79,164	36
Advances payable to other funds					
Retainage payable					
Other liabilities					
Total liabilities	530	979	4,345	80,397	152
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues			4,125	13,118	
Total deferred inflows of resources	-	-	4,125	13,118	-
Fund balances					
Restricted for					
Grant programs	4,090				44,980
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned			(4,345)	(17,785)	
Total fund balances	4,090	-	(4,345)	(17,785)	44,980
Total	\$ 4,620	979	4,125	75,730	45,132

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue				
	Convalescent Center Foundation Grants	Illinois Community Action	Mac Arthur Foundation	Youth Outreach Services	Illinois Clean Energy Community Foundation
ASSETS					
Cash					
Demand deposits	\$ 37,645				
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 37,645	-	-	-	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 3,040				
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds		2,138			
Advances payable to other funds					
Retainage payable					
Other liabilities					
Total liabilities	3,040	2,138	-	-	-
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues	33,389				
Total deferred inflows of resources	33,389	-	-	-	-
Fund balances					
Restricted for					
Grant programs	1,216				
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned		(2,138)			
Total fund balances	1,216	(2,138)	-	-	-
	\$ 37,645	-	-	-	-

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Special Revenue Total
ASSETS	
Cash	
Demand deposits	\$ 41,724,359
Certificates of deposit	11,120,966
Investments	13,695,300
Receivables	
Taxes	25,262,816
Interest	52,515
Other	3,693
Due from Federal, State and other governmental units	5,426,820
Due from other funds	729,373
Due from ETSB	20,036
Advances receivable from other funds	664,098
Restricted cash and investments	
Demand deposits	
Total assets	<u>\$ 98,699,976</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
Liabilities	
Accounts payable	\$ 4,958,948
Accrued payroll	337,935
Accrued compensated absences - current	91,646
Due to Federal, State and other governmental units	1,177,695
Due to other funds	4,439,562
Advances payable to other funds	5,114,285
Retainage payable	433,463
Other liabilities	615,748
Total liabilities	<u>17,169,282</u>
Deferred inflows of resources	
Unavailable property taxes	25,032,518
Unavailable other taxes	
Unavailable intergovernmental revenues	1,478,276
Total deferred inflows of resources	<u>26,510,794</u>
Fund balances	
Restricted for	
Grant programs	1,395,959
Employee benefits	7,143,604
Health and public safety purposes	875,968
Highways, streets and bridges purposes	14,094,261
Wetland mitigation purposes	9,439,042
Judicial purposes	8,549,905
Other purposes	3,558,676
Capital improvements	141,838
Debt service	
Committed for	
Capital purposes	
Other purposes	7,835,989
Employee benefits	2,736,732
Unassigned	(752,074)
Total fund balances	<u>55,019,900</u>
	<u>\$ 98,699,976</u>

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Debt Service				
	Special Service Area Bonds Water System/ Sanitary Sewer Projects	1993 General Obligation Bonds - Jail Project	1993 General Obligation Bonds - Stormwater Project	2005 General Obligation Refunding Bonds- Drainage Project	2005 Transportation Revenue Refunding Bonds
ASSETS					
Cash					
Demand deposits	\$ 1,300,220	1,367,370	1,965,288	760,560	
Certificates of deposit		785,697	1,128,539	446,029	
Investments		967,574	1,389,779	549,277	13,749,280
Receivables					
Taxes	1,183,566			373,190	
Interest		3,453	4,960	1,960	
Other					
Due from Federal, State and other governmental units					4,388,913
Due from other funds					
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 2,483,786	3,124,094	4,488,566	2,131,016	18,138,193
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$				
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Retainage payable					
Other liabilities					
Total liabilities	-	-	-	-	-
Deferred inflows of resources					
Unavailable property taxes	1,171,882				
Unavailable other taxes				125,369	
Unavailable intergovernmental revenues					
Total deferred inflows of resources	1,171,882	-	-	125,369	-
Fund balances					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service	1,311,904	3,124,094	4,488,566	2,005,647	18,138,193
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	1,311,904	3,124,094	4,488,566	2,005,647	18,138,193
	\$ 2,483,786	3,124,094	4,488,566	2,131,016	18,138,193

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Debt Service				
	2006 Limited Tax General Obligation Refunding Bonds- Courthouse Project	2006 General Obligation Refunding Bonds - Stormwater Project	2010 General Obligation Alternative Revenue Bonds	2011 General Obligation Refunding Bonds-- Drainage Project	Debt Service Total
ASSETS					
Cash					
Demand deposits	\$	782,902	2	489,736	6,666,078
Certificates of deposit		452,601			2,812,866
Investments	3,014,231	557,372			20,227,513
Receivables					
Taxes	3,728,858			133,163	5,418,777
Interest		1,989			12,362
Other					
Due from Federal, State and other governmental units					4,388,913
Due from other funds					
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					
Total assets	\$ 6,743,089	1,794,864	2	622,899	39,526,509
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$				
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Retainage payable					
Other liabilities					
Total liabilities	-	-	-	-	-
Deferred inflows of resources					
Unavailable property taxes	3,685,060				4,856,942
Unavailable other taxes				47,304	172,673
Unavailable intergovernmental revenues					
Total deferred inflows of resources	3,685,060	-	-	47,304	5,029,615
Fund balances					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service	3,058,029	1,794,864	2	575,595	34,496,894
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	3,058,029	1,794,864	2	575,595	34,496,894
	\$ 6,743,089	1,794,864	2	622,899	39,526,509

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Capital Projects				
	2001 Stormwater Bond Project	2010 GO Alt Revenue Bond Projects	Children's Center Facility Construction	2011 Drainage Bond Project	Highway Impact Fees
ASSETS					
Cash					
Demand deposits	\$ 193,485		83,105	344	3,611,207
Certificates of deposit					1,600,389
Investments					1,970,854
Receivables					
Taxes				9,119	
Interest					7,034
Other					
Due from Federal, State and other governmental units					
Due from other funds		254,005			
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits		13,644,577			
Total assets	\$ 193,485	13,898,582	83,105	9,463	7,189,484
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 175,596	6,657,192	64,292		892,245
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					290,612
Due to other funds					
Advances payable to other funds					
Retainage payable		341,826			
Other liabilities					
Total liabilities	175,596	6,999,018	64,292	-	1,182,857
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes				679	
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	679	-
Fund balances					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements	17,889	6,899,564	18,813	8,784	6,006,627
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	17,889	6,899,564	18,813	8,784	6,006,627
	\$ 193,485	13,898,582	83,105	9,463	7,189,484

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Capital Projects				
	County Infrastructure	Special Service Area #35 Lakes of Royce Road	Special Service Area #38 Nelson Highview	Health Department Infrastructure	Capital Projects Total
ASSETS					
Cash					
Demand deposits	\$ 3,496,950	457,367	2,650	3,999,779	11,844,887
Certificates of deposit		341,802			1,942,191
Investments		420,924			2,391,778
Receivables					
Taxes					9,119
Interest		1,502			8,536
Other					
Due from Federal, State and other governmental units					
Due from other funds					254,005
Due from ETSB					
Advances receivable from other funds					
Restricted cash and investments					
Demand deposits					13,644,577
Total assets	\$ 3,496,950	1,221,595	2,650	3,999,779	30,095,093
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 882,694	486,156		367,583	9,525,758
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units	80,000				370,612
Due to other funds					
Advances payable to other funds					
Retainage payable					341,826
Other liabilities					
Total liabilities	962,694	486,156	-	367,583	10,238,196
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					679
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	679
Fund balances					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements		735,439	2,650		13,689,766
Debt service					
Committed for					
Capital purposes	2,534,256			3,632,196	6,166,452
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	2,534,256	735,439	2,650	3,632,196	19,856,218
	\$ 3,496,950	1,221,595	2,650	3,999,779	30,095,093

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2014

	Total Nonmajor Governmental Funds
ASSETS	
Cash	
Demand deposits	\$ 60,235,324
Certificates of deposit	15,876,023
Investments	36,314,591
Receivables	
Taxes	30,690,712
Interest	73,413
Other	3,693
Due from Federal, State and other governmental units	9,815,733
Due from other funds	983,378
Due from ETSB	20,036
Advances receivable from other funds	664,098
Restricted cash and investments	
Demand deposits	13,644,577
Total assets	<u>\$ 168,321,578</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
Liabilities	
Accounts payable	\$ 14,484,706
Accrued payroll	337,935
Accrued compensated absences - current	91,646
Due to Federal, State and other governmental units	1,548,307
Due to other funds	4,439,562
Advances payable to other funds	5,114,285
Retainage payable	775,289
Other liabilities	615,748
Total liabilities	<u>27,407,478</u>
Deferred inflows of resources	
Unavailable property taxes	29,889,460
Unavailable other taxes	173,352
Unavailable intergovernmental revenues	1,478,276
Total deferred inflows of resources	<u>31,541,088</u>
Fund balances	
Restricted for	
Grant programs	1,395,959
Employee benefits	7,143,604
Health and public safety purposes	875,968
Highways, streets and bridges purposes	14,094,261
Wetland mitigation purposes	9,439,042
Judicial purposes	8,549,905
Other purposes	3,558,676
Capital improvements	13,831,604
Debt service	34,496,894
Committed for	
Capital purposes	6,166,452
Other purposes	7,835,989
Employee benefits	2,736,732
Unassigned	(752,074)
Total fund balances	<u>109,373,012</u>
	<u>\$ 168,321,578</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2014

	Special Revenue				
	Health Department IMRF	Health Department FICA	Stormwater Drainage	Illinois Municipal Retirement	Social Security
Revenues					
Taxes					
Property	\$ 3,009,630	1,995,290	9,384,596	5,165,459	3,508,108
Sales					
Other					
Intergovernmental	73,463			437,834	
Court fees and fines					
Fees, licenses and permits			222,517		
Charges for services			7,030		
Investment income	2,657	2,223	27,493	5,034	2,383
Miscellaneous			197,256	7,794	3,068
Total revenues	3,085,750	1,997,513	9,838,892	5,616,121	3,513,559
Expenditures					
Current					
General government				16,875,738	7,081,840
Health and public safety	2,804,099	1,795,621			
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation			4,760,339		
Public works					
Total current expenditures	2,804,099	1,795,621	4,760,339	16,875,738	7,081,840
Capital outlays			976,346		
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	2,804,099	1,795,621	5,736,685	16,875,738	7,081,840
Excess (deficiency) of revenues over expenditures	281,651	201,892	4,102,207	(11,259,617)	(3,568,281)
Other financing sources (uses)					
Transfers in			2,850,000	10,981,270	3,809,185
Transfers out			(7,352,800)		
Total other financing sources (uses)	-	-	(4,502,800)	10,981,270	3,809,185
Net change in fund balances	281,651	201,892	(400,593)	(278,347)	240,904
Fund balances					
December 1	3,653,210	3,006,851	7,620,467	1,425,907	1,348,268
November 30	\$ 3,934,861	3,208,743	7,219,874	1,147,560	1,589,172

DUPAGE COUNTY, ILLINOIS

B-2

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

Year Ended November 30, 2014

	Special Revenue				
	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage	Arrestee's Medical Cost
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					
Charges for services	2,314,958		64,100	75,220	62,220
Investment income	5,921		232	855	496
Miscellaneous					
Total revenues	2,320,879	-	64,332	76,075	62,716
Expenditures					
Current					
General government				32,405	199,000
Health and public safety			84,401		
Highways, streets and bridges					
Public services					
Judicial	2,151,799				
Conservation and recreation					
Public works					
Total current expenditures	2,151,799	-	84,401	32,405	199,000
Capital outlays			17,159		
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	2,151,799	-	101,560	32,405	199,000
Excess (deficiency) of revenues over expenditures	169,080	-	(37,228)	43,670	(136,284)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	169,080	-	(37,228)	43,670	(136,284)
Fund balances					
December 1	969,843		96,598	256,152	181,314
November 30	\$ 1,138,923	-	59,370	299,822	45,030

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

Year Ended November 30, 2014

	Special Revenue				
	Children's Waiting Room Fee	Detention Variance Fee	GIS Recorder	GIS Data Processing	Sheriff's Basic Correctional Officer Training Fund
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental					86,810
Court fees and fines					
Fees, licenses and permits		16,949			
Charges for services	91,163		121,896	1,616,916	
Investment income	1,529	1,004	2,450	1,236	201
Miscellaneous					115,342
Total revenues	92,692	17,953	124,346	1,618,152	202,353
Expenditures					
Current					
General government			190,157	1,818,112	
Health and public safety					220,187
Highways, streets and bridges					
Public services					
Judicial	92,850				
Conservation and recreation					
Public works					
Total current expenditures	92,850	-	190,157	1,818,112	220,187
Capital outlays				7,505	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	92,850	-	190,157	1,825,617	220,187
Excess (deficiency) of revenues over expenditures	(158)	17,953	(65,811)	(207,465)	(17,834)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(158)	17,953	(65,811)	(207,465)	(17,834)
Fund balances					
December 1	430,991	271,806	673,354	123,084	(5,359)
November 30	\$ 430,833	289,759	607,543	(84,381)	(23,193)

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

Year Ended November 30, 2014

	Special Revenue				
	Economic Development and Planning	Neutral Site Custody Exchange	Sheriff's Police Vehicle	Rental Housing Support Program	OEM Community Education and Voluntary Outreach
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	36,161				
Court fees and fines	61,397		16,343		
Fees, licenses and permits	2,133,018				
Charges for services	418,217	243,058	16,884		21,171
Investment income	8,676	1,538	68	1,094	9
Miscellaneous	19,637	150			
Total revenues	2,677,106	244,746	33,295	1,094	21,180
Expenditures					
Current					
General government	2,740,620			135,123	
Health and public safety			83,700		22,719
Highways, streets and bridges					
Public services					
Judicial		175,987			
Conservation and recreation					
Public works					
Total current expenditures	2,740,620	175,987	83,700	135,123	22,719
Capital outlays	66,597				
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	2,807,217	175,987	83,700	135,123	22,719
Excess (deficiency) of revenues over expenditures	(130,111)	68,759	(50,405)	(134,029)	(1,539)
Other financing sources (uses)					
Transfers in	466,010				
Transfers out					
Total other financing sources (uses)	466,010	-	-	-	-
Net change in fund balances	335,899	68,759	(50,405)	(134,029)	(1,539)
Fund balances					
December 1	(327,807)	376,514	(11,096)	261,562	2,301
November 30	\$ 8,092	445,273	(61,501)	127,533	762

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

Year Ended November 30, 2014

	Special Revenue				
	Convalescent Center Foundation Funded Projects	Coroner's Fee	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP
Revenues					
Taxes					
Property	\$			1,274,080	
Sales					
Other					
Intergovernmental				107,350	
Court fees and fines					
Fees, licenses and permits					
Charges for services		196,493	141,346	2,855	484,231
Investment income	28	63	546	4,393	593
Miscellaneous	186,420		11		
Total revenues	186,448	196,556	141,903	1,388,678	484,824
Expenditures					
Current					
General government		103,230			
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial			355,273	1,150,624	481,787
Conservation and recreation					
Public works					
Total current expenditures	-	103,230	355,273	1,150,624	481,787
Capital outlays	8,274		46,066		
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	8,274	103,230	401,339	1,150,624	481,787
Excess (deficiency) of revenues over expenditures	178,174	93,326	(259,436)	238,054	3,037
Other financing sources (uses)					
Transfers in				400,000	
Transfers out					
Total other financing sources (uses)	-	-	-	400,000	-
Net change in fund balances	178,174	93,326	(259,436)	638,054	3,037
Fund balances					
December 1	(36,336)	(14,369)	542,932	54,557	179,568
November 30	\$ 141,838	78,957	283,496	692,611	182,605

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

Year Ended November 30, 2014

	Special Revenue				
	Highway Motor Fuel Tax	Animal Control Act	Law Library	Probation Services	Tax Sale Automation
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	5,516,975				
Court fees and fines		3,039			
Fees, licenses and permits					
Charges for services		1,570,747	403,709	1,025,822	3,100
Investment income	76,239	5,532	6,616	22,415	2,537
Miscellaneous		10,935		19,453	35,435
Total revenues	5,593,214	1,590,253	410,325	1,067,690	41,072
Expenditures					
Current					
General government		1,532,165			68,728
Health and public safety					
Highways, streets and bridges	4,567,666				
Public services					
Judicial			495,993	530,506	
Conservation and recreation					
Public works					
Total current expenditures	4,567,666	1,532,165	495,993	530,506	68,728
Capital outlays	2,270,526	6,812		281,543	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	6,838,192	1,538,977	495,993	812,049	68,728
Excess (deficiency) of revenues over expenditures	(1,244,978)	51,276	(85,668)	255,641	(27,656)
Other financing sources (uses)					
Transfers in	4,391,617				
Transfers out					
Total other financing sources (uses)	4,391,617	-	-	-	-
Net change in fund balances	3,146,639	51,276	(85,668)	255,641	(27,656)
Fund balances					
December 1	10,804,593	1,072,109	1,158,140	3,532,354	743,724
November 30	\$ 13,951,232	1,123,385	1,072,472	3,787,995	716,068

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

Year Ended November 30, 2014

	Special Revenue				
	Recorder Document Storage	Court Automation	Environment Related Public Works Project	Township Project Reimbursement	Wetland Mitigation
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental				885,000	3,179,420
Court fees and fines					
Fees, licenses and permits					389,708
Charges for services	421,089	2,087,469			
Investment income	1,983	2,611	792		58,894
Miscellaneous					737
Total revenues	423,072	2,090,080	792	885,000	3,628,759
Expenditures					
Current					
General government	484,887				
Health and public safety					
Highways, streets and bridges				849,705	
Public services					
Judicial		2,500,404			
Conservation and recreation					477,339
Public works					
Total current expenditures	484,887	2,500,404	-	849,705	477,339
Capital outlays					2,760,844
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	484,887	2,500,404	-	849,705	3,238,183
Excess (deficiency) of revenues over expenditures	(61,815)	(410,324)	792	35,295	390,576
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(61,815)	(410,324)	792	35,295	390,576
Fund balances					
December 1	738,048	662,347	179,561	107,734	9,048,466
November 30	\$ 676,233	252,023	180,353	143,029	9,439,042

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

Year Ended November 30, 2014

	Special Revenue				
	Child Support Maintenance	Federal Drug S.A. 1417	State Funds S.A. 1418	Money Laundering Forfeitures	State's Attorney Records Automation
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental					
Court fees and fines				8,673	
Fees, licenses and permits					
Charges for services	350,320	183,425	56,303		14,532
Investment income	532				
Miscellaneous	618				
Total revenues	351,470	183,425	56,303	8,673	14,532
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial	384,202		169,137	1,343	5,254
Conservation and recreation					
Public works					
Total current expenditures	384,202	-	169,137	1,343	5,254
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	384,202	-	169,137	1,343	5,254
Excess (deficiency) of revenues over expenditures	(32,732)	183,425	(112,834)	7,330	9,278
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(32,732)	183,425	(112,834)	7,330	9,278
Fund balances					
December 1	161,971	53,349	255,202	98,802	7,793
November 30	\$ 129,239	236,774	142,368	106,132	17,071

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

Year Ended November 30, 2014

	Special Revenue				
	Electronic Citation Operations	Fee In Lieu of Water Quality	Department of Energy	Department of Health and Human Services	Department of Homeland Security
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental			26,194	5,102,540	212,848
Court fees and fines					
Fees, licenses and permits		90,081			
Charges for services	218,775				
Investment income	1,101			1,367	
Miscellaneous				112,115	
Total revenues	219,876	90,081	26,194	5,216,022	212,848
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services			21,464	4,327,751	
Judicial	221,818			837,614	
Conservation and recreation					
Public works					50,196
Total current expenditures	221,818	-	21,464	5,165,365	50,196
Capital outlays					16,500
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	221,818	-	21,464	5,165,365	66,696
Excess (deficiency) of revenues over expenditures	(1,942)	90,081	4,730	50,657	146,152
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(1,942)	90,081	4,730	50,657	146,152
Fund balances					
December 1	326,643	55,160		66,213	(162,652)
November 30	\$ 324,701	145,241	4,730	116,870	(16,500)

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

Year Ended November 30, 2014

	Special Revenue			
	Department of Justice	Department of Labor	Department of Transportation	US Election Assistance
Revenues				
Taxes				
Property	\$			
Sales				
Other				
Intergovernmental	877,017	5,893,949	211,969	470,708
Court fees and fines				
Fees, licenses and permits				
Charges for services				
Investment income				
Miscellaneous	13,853	106,670		
Total revenues	890,870	6,000,619	211,969	470,708
Expenditures				
Current				
General government				
Health and public safety	195,009			
Highways, streets and bridges				
Public services		5,968,900	128,100	463,463
Judicial	557,725			
Conservation and recreation				
Public works				
Total current expenditures	752,734	5,968,900	128,100	463,463
Capital outlays	73,490			
Debt service				
Principal				
Interest				
Fiscal agent fees				
Total expenditures	826,224	5,968,900	128,100	463,463
Excess (deficiency) of revenues over expenditures	64,646	31,719	83,869	7,245
Other financing sources (uses)				
Transfers in	14,587			
Transfers out				
Total other financing sources (uses)	14,587	-	-	-
Net change in fund balances	79,233	31,719	83,869	7,245
Fund balances				
December 1	(40,698)	(47,505)	(106,371)	(7,245)
November 30	\$ 38,535	(15,786)	(22,502)	-

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

Year Ended November 30, 2014

	Special Revenue				
	Environmental Protection Agency	Illinois Department of Commerce and Economic Opportunity	Illinois Attorney General	Illinois Department of Aging	Illinois Public Health
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	1,342,117	2,522,911	24,954	3,864,036	4,320
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income		814			
Miscellaneous		3,301		10,798	
Total revenues	1,342,117	2,527,026	24,954	3,874,834	4,320
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services		2,923,537		4,016,459	3,931
Judicial			27,082		
Conservation and recreation	429,644				
Public works					
Total current expenditures	429,644	2,923,537	27,082	4,016,459	3,931
Capital outlays	789,836	351,814		12,997	
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	1,219,480	3,275,351	27,082	4,029,456	3,931
Excess (deficiency) of revenues over expenditures	122,637	(748,325)	(2,128)	(154,622)	389
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	122,637	(748,325)	(2,128)	(154,622)	389
Fund balances					
December 1	(129,945)	251,690	2,128	1,339,771	
November 30	\$ (7,308)	(496,635)	-	1,185,149	389

DUPAGE COUNTY, ILLINOIS

B-2

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

Year Ended November 30, 2014

	Special Revenue				
	Illinois Department of Revenue	Illinois Department of Veteran Affairs	Illinois Violence Prevention Authority	Illinois State Agencies	Family Self Sufficiency
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	4,620	46,636	19,948	265,718	
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					246
Miscellaneous					
Total revenues	4,620	46,636	19,948	265,718	246
Expenditures					
Current					
General government				2,000	
Health and public safety	3,638			5,562	
Highways, streets and bridges					
Public services		46,636			5,828
Judicial			24,293	275,941	
Conservation and recreation					
Public works					
Total current expenditures	3,638	46,636	24,293	283,503	5,828
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	3,638	46,636	24,293	283,503	5,828
Excess (deficiency) of revenues over expenditures	982	-	(4,345)	(17,785)	(5,582)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	982	-	(4,345)	(17,785)	(5,582)
Fund balances					
December 1	3,108				50,562
November 30	\$ 4,090	-	(4,345)	(17,785)	44,980

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

Year Ended November 30, 2014

	Special Revenue				
	Convalescent Center Foundation Grants	Illinois Community Action	Mac Arthur Foundation	Youth Outreach Services	Illinois Clean Energy Community Foundation
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	36				
Miscellaneous	7,791	26,004			36,000
Total revenues	7,827	26,004	-	-	36,000
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services	8,466	27,209			
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	8,466	27,209	-	-	-
Capital outlays					
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	8,466	27,209	-	-	-
Excess (deficiency) of revenues over expenditures	(639)	(1,205)	-	-	36,000
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(639)	(1,205)	-	-	36,000
Fund balances					
December 1	1,855	(933)			(36,000)
November 30	\$ 1,216	(2,138)	-	-	-

DUPAGE COUNTY, ILLINOIS

B-2

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

Year Ended November 30, 2014

	Special Revenue Total
Revenues	
Taxes	
Property	\$ 24,337,163
Sales	
Other	
Intergovernmental	31,213,498
Court fees and fines	89,452
Fees, licenses and permits	2,852,273
Charges for services	12,213,049
Investment income	252,437
Miscellaneous	913,388
Total revenues	<u>71,871,260</u>
Expenditures	
Current	
General government	31,264,005
Health and public safety	5,214,936
Highways, streets and bridges	5,417,371
Public services	17,941,744
Judicial	10,439,632
Conservation and recreation	5,667,322
Public works	50,196
Total current expenditures	<u>75,995,206</u>
Capital outlays	7,686,309
Debt service	
Principal	
Interest	
Fiscal agent fees	
Total expenditures	<u>83,681,515</u>
Excess (deficiency) of revenues over expenditures	<u>(11,810,255)</u>
Other financing sources (uses)	
Transfers in	22,912,669
Transfers out	<u>(7,352,800)</u>
Total other financing sources (uses)	<u>15,559,869</u>
Net change in fund balances	3,749,614
Fund balances	
December 1	<u>51,270,286</u>
November 30	<u><u>\$ 55,019,900</u></u>

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

Year Ended November 30, 2014

	Debt Service				
	Special Service Area Bonds Water System/ Sanitary Sewer Projects	1993 General Obligation Bonds - Jail Project	1993 General Obligation Bonds - Stormwater Project	2005 General Obligation Refunding Bonds - Drainage Project	2005 Transportation Revenue Refunding Bonds
Revenues					
Taxes					
Property	\$ 1,210,845				
Sales				1,495,276	
Other					18,567,761
Intergovernmental					15,359,226
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	1,369	15,292	21,966	10,618	(11,797)
Miscellaneous	2,079				
Total revenues	1,214,293	15,292	21,966	1,505,894	33,915,190
Expenditures					
Current					
General government	259,651				
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	259,651	-	-	-	-
Capital outlays					
Debt service					
Principal	639,096	2,385,000	3,425,000	885,000	7,315,000
Interest	261,155	1,236,060	1,777,020	620,852	3,311,325
Fiscal agent fees	850			350	
Total expenditures	1,160,752	3,621,060	5,202,020	1,506,202	10,626,325
Excess (deficiency) of revenues over expenditures	53,541	(3,605,768)	(5,180,054)	(308)	23,288,865
Other financing sources (uses)					
Transfers in		3,683,550	5,294,300		
Transfers out					(23,070,829)
Total other financing sources (uses)	-	3,683,550	5,294,300	-	(23,070,829)
Net change in fund balances	53,541	77,782	114,246	(308)	218,036
Fund balances					
December 1	1,258,363	3,046,312	4,374,320	2,005,955	17,920,157
November 30	\$ 1,311,904	3,124,094	4,488,566	2,005,647	18,138,193

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

Year Ended November 30, 2014

	Debt Service				
	2006 Limited Tax General Obligation Refunding Bonds Courthouse Project	2006 General Obligation Refunding Bonds - Stormwater Project	2010 General Obligation Alternate Revenue Bonds	2011 General Obligation Refunding Bonds- Drainage Project	Debt Service Total
Revenues					
Taxes					
Property	\$ 3,727,039				4,937,884
Sales				474,725	1,970,001
Other					18,567,761
Intergovernmental					15,359,226
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	87	9,942		817	48,294
Miscellaneous					2,079
Total revenues	3,727,126	9,942	-	475,542	40,885,245
Expenditures					
Current					
General government					259,651
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	-	-	-	-	259,651
Capital outlays					
Debt service					
Principal	1,425,000	1,445,000			17,519,096
Interest	2,225,435	588,162	3,611,802	183,350	13,815,161
Fiscal agent fees			600	350	2,150
Total expenditures	3,650,435	2,033,162	3,612,402	183,700	31,596,058
Excess (deficiency) of revenues over expenditures	76,691	(2,023,220)	(3,612,402)	291,842	9,289,187
Other financing sources (uses)					
Transfers in		2,058,500	3,612,404		14,648,754
Transfers out					(23,070,829)
Total other financing sources (uses)	-	2,058,500	3,612,404	-	(8,422,075)
Net change in fund balances	76,691	35,280	2	291,842	867,112
Fund balances					
December 1	2,981,338	1,759,584		283,753	33,629,782
November 30	\$ 3,058,029	1,794,864	2	575,595	34,496,894

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

Year Ended November 30, 2014

	Capital Projects				
	2001 Stormwater Bond Project	2010 GO Alt Revenue Bond Projects	Children's Center Facility Construction	2011 Drainage Bond Project	Highway Impact Fees
Revenues					
Taxes					
Property	\$				
Sales				91,923	
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					331,943
Charges for services					206,680
Investment income	918	41,258	875	(28)	35,985
Miscellaneous		419,618			
Total revenues	918	460,876	875	91,895	574,608
Expenditures					
Current					
General government	19,072	1,789,336			
Health and public safety					
Highways, streets and bridges					32,526
Public services					
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	19,072	1,789,336	-	-	32,526
Capital outlays	171,668	15,357,572	14,436	99,361	1,860,364
Debt service					
Principal					
Interest					
Fiscal agent fees					
Total expenditures	190,740	17,146,908	14,436	99,361	1,892,890
Excess (deficiency) of revenues over expenditures	(189,822)	(16,686,032)	(13,561)	(7,466)	(1,318,282)
Other financing sources (uses)					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(189,822)	(16,686,032)	(13,561)	(7,466)	(1,318,282)
Fund balances					
December 1	207,711	23,585,596	32,374	16,250	7,324,909
November 30	\$ 17,889	6,899,564	18,813	8,784	6,006,627

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

Year Ended November 30, 2014

	Capital Projects				Capital Projects Total
	County Infrastructure	Special Service Area #35 Lakes of Royce Renaissance	Special Service Area #38 Nelson Highview	Health Department Infrastructure	
Revenues					
Taxes					
Property	\$				
Sales					91,923
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					331,943
Charges for services					206,680
Investment income	6,642	6,464	774	3,791	96,679
Miscellaneous					419,618
Total revenues	6,642	6,464	774	3,791	1,146,843
Expenditures					
Current					
General government	202,657				2,011,065
Health and public safety					
Highways, streets and bridges					32,526
Public services					
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	202,657	-	-	-	2,043,591
Capital outlays	783,726	722,304	2,100	2,738,010	21,749,541
Debt service					
Principal					
Interest		30,975			30,975
Fiscal agent fees					
Total expenditures	986,383	753,279	2,100	2,738,010	23,824,107
Excess (deficiency) of revenues over expenditures	(979,741)	(746,815)	(1,326)	(2,734,219)	(22,677,264)
Other financing sources (uses)					
Transfers in				1,730,407	1,730,407
Transfers out					
Total other financing sources (uses)	-	-	-	1,730,407	1,730,407
Net change in fund balances	(979,741)	(746,815)	(1,326)	(1,003,812)	(20,946,857)
Fund balances					
December 1	3,513,997	1,482,254	3,976	4,636,008	40,803,075
November 30	\$ 2,534,256	735,439	2,650	3,632,196	19,856,218

DUPAGE COUNTY, ILLINOIS

B-2

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

Year Ended November 30, 2014

	Total Nonmajor Governmental Funds
Revenues	
Taxes	
Property	\$ 29,275,047
Sales	2,061,924
Other	18,567,761
Intergovernmental	46,572,724
Court fees and fines	89,452
Fees, licenses and permit	3,184,216
Charges for services	12,419,729
Investment income	397,410
Miscellaneous	1,335,085
Total revenues	<u>113,903,348</u>
Expenditures	
Current	
General government	33,534,721
Health and public safety	5,214,936
Highways, streets and bridges	5,449,897
Public services	17,941,744
Judicial	10,439,632
Conservation and recreation	5,667,322
Public works	50,196
Total current expenditures	<u>78,298,448</u>
Capital outlays	29,435,850
Debt service	
Principal	17,519,096
Interest	13,846,136
Fiscal agent fees	2,150
Total expenditures	<u>139,101,680</u>
Excess (deficiency) of revenues over expenditures	<u>(25,198,332)</u>
Other financing sources (uses)	
Transfers in	39,291,830
Transfers out	(30,423,629)
Total other financing sources (uses)	<u>8,868,201</u>
Net change in fund balances	(16,330,131)
Fund balances	
December 1	<u>125,703,143</u>
November 30	<u><u>\$ 109,373,012</u></u>



Individual Fund Statements and Schedules

DU PAGE COUNTY, ILLINOIS

GENERAL FUND

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

DUPAGE COUNTY, ILLINOIS

C-1

BALANCE SHEET

GENERAL FUND

November 30, 2014

With comparative amounts at November 30, 2013

	2014	2013
ASSETS		
Cash		
Demand deposits	\$ 16,725,426	32,740,467
Certificates of deposit	13,934,182	14,633,000
Investments	17,159,733	11,966,342
Receivables		
Taxes	23,006,172	23,026,937
Interest	89,458	29,120
Other	321,606	308,045
Due from Federal, State and other governmental units	27,927,784	26,415,538
Due from other funds	12,345,697	3,944,814
Due from ETSB	409,348	
Advances receivable from other funds	4,087,090	3,542,284
Other assets	378,380	275,519
Total assets	<u>\$ 116,384,876</u>	<u>116,882,066</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 7,397,544	4,924,191
Accrued payroll	4,033,169	2,299,959
Accrued compensated absences	677,688	402,894
Due to Federal, State and other governmental units	374,690	237,861
Due to other funds		4,038,359
Other liabilities	2,681,029	5,438,681
Total liabilities	<u>15,164,120</u>	<u>17,341,945</u>
Deferred inflows of resources		
Unavailable property taxes	22,740,450	22,740,700
Unavailable other taxes	9,091,646	8,641,655
Unavailable intergovernmental revenues	831,153	506,219
Total deferred inflows of resources	<u>32,663,249</u>	<u>31,888,574</u>
Fund balance		
Nonspendable		
Advances receivable from other funds	4,087,090	3,542,284
Committed for		
Capital purposes		298,209
Unassigned	64,470,417	63,811,054
Total fund balance	<u>68,557,507</u>	<u>67,651,547</u>
	<u>\$ 116,384,876</u>	<u>116,882,066</u>

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
Revenues					
Taxes	\$ 116,044,258	116,044,258	118,284,882	2,240,624	114,142,758
Intergovernmental	17,007,041	17,007,041	16,473,150	(533,891)	17,112,372
Fines and forfeitures	15,069,367	15,069,367	14,118,687	(950,680)	15,155,029
Licenses and permits	1,452,015	1,452,015	1,424,984	(27,031)	1,399,599
Charges for services	20,111,204	20,111,204	17,368,497	(2,742,707)	20,063,572
Investment income	491,300	491,300	312,329	(178,971)	283,443
Miscellaneous	3,821,925	3,821,925	3,796,092	(25,833)	2,949,017
Insurance reimbursement	141,686	141,686	8,085	(133,601)	149,486
Total revenues	174,138,796	174,138,796	171,786,706	(2,352,090)	171,255,276
Expenditures					
Current					
General government	74,672,690	72,827,269	51,215,904	21,611,365	46,955,646
Health and public safety	42,281,657	43,426,434	44,868,321	(1,441,887)	43,026,312
Public services	4,866,499	4,869,799	4,464,471	405,328	4,477,217
Judicial	34,190,435	34,494,935	33,893,338	601,597	33,077,605
Educational services	826,139	797,927	788,159	9,768	783,137
Public works	550,000	550,000	395,759	154,241	445,849
Total current expenditures	157,387,420	156,966,364	135,625,952	21,340,412	128,765,766
Capital outlays	3,296,692	3,717,748	3,540,533	177,215	2,904,084
Total expenditures	160,684,112	160,684,112	139,166,485	21,517,627	131,669,850
Excess of revenues over expenditures	13,454,684	13,454,684	32,620,221	19,165,537	39,585,426
Other financing sources (uses)					
Transfers in					
Debt Service					
2002 General Obligation Refunding					
Bonds (Alt Rev. Source) - Jail Project					6,176
Special Revenue					
Arrestee's Medical Cost	250,000	250,000		(250,000)	
Transfers out					
Special Revenues					
Stormwater Drainage	(2,850,000)	(2,850,000)	(2,850,000)		(4,250,000)
Economic Development	(450,000)	(450,000)	(466,010)	(16,010)	(448,683)
IMRF			(10,981,270)	(10,981,270)	(10,723,903)
Social Security			(3,809,185)	(3,809,185)	(3,695,732)
Convalescent Center					
Cash transfer subsidy	(2,400,000)	(2,400,000)	(2,400,000)		(2,400,000)
Indirect cost subsidy			(2,397,255)	(2,397,255)	(2,629,836)
Drug Court/MICAP					
Youth Home	(400,000)	(400,000)	(400,000)		
Department of Justice			(14,587)	(14,587)	
Capital Projects					
Children's Center Facility					
Construction					(3,000,000)
County Infrastructure					(3,000,000)

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
Other financing sources (uses) (cont.)					
Transfers out (cont.)					
Debt Service					
2010 General Obligation A and B Jail Expansion Project	(3,612,404)	(3,612,404)	(3,612,404)		(3,611,803)
1993 General Obligation Bonds (Alt. Rev. Source) - Jail Project	(3,689,280)	(3,689,280)	(3,683,550)	5,730	(3,686,500)
Internal Service					
Liability insurance	(300,000)	(1,100,000)	(1,100,000)		(300,000)
Total other financing sources (uses)	(13,451,684)	(14,251,684)	(31,714,261)	(17,462,577)	(37,740,281)
Net change in fund balance	3,000	(797,000)	905,960	1,702,960	1,845,145
Fund balance					
December 1	67,651,547	67,651,547	67,651,547		65,806,402
November 30	\$ 67,654,547	66,854,547	68,557,507	1,702,960	67,651,547

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
Revenues				
Taxes				
Property taxes	\$ 23,140,700	22,695,483	(445,217)	23,018,719
Retailers occupation tax	5,734,355	5,876,261	141,906	5,532,556
County-wide sales tax	37,353,677	38,097,171	743,494	36,478,839
RTA sales tax	46,867,574	47,750,949	883,375	45,455,284
Other tax	2,947,952	3,865,018	917,066	3,657,360
Total taxes	116,044,258	118,284,882	2,240,624	114,142,758
Intergovernmental				
State income tax	9,464,313	8,889,721	(574,592)	9,821,254
Personal property replacement taxes	3,000,000	2,917,751	(82,249)	2,834,195
Other state reimbursement	2,871,834	2,937,683	65,849	2,527,328
Other federal reimbursement	479,058	430,646	(48,412)	683,878
Other governmental agency reimbursement	1,191,836	1,297,349	105,513	1,245,717
Total intergovernmental	17,007,041	16,473,150	(533,891)	17,112,372
Fines and forfeitures				
State's Attorney fines	1,606,000	1,645,542	39,542	1,657,981
County Sheriff	16,050	44,457	28,407	47,115
Clerk of the Circuit Court	8,099,121	8,152,375	53,254	8,765,351
County Treasurer	10,000	12,713	2,713	10,000
County Board	5,338,196	4,263,600	(1,074,596)	4,674,582
Total court fines and forfeitures	15,069,367	14,118,687	(950,680)	15,155,029
Licenses and permits				
Licenses and permits				
Liquor licenses	147,867	139,772	(8,095)	149,350
Cable franchise license	1,300,000	1,277,686	(22,314)	1,246,000
Charitable games license	4,148	7,526	3,378	4,249
Total licenses and permits	1,452,015	1,424,984	(27,031)	1,399,599

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
Charges for services				
Clerk of the Circuit Court	9,581,623	9,643,620	61,997	10,018,735
Family Center	111,500	105,512	(5,988)	113,845
Psychological services	195,000	165,373	(29,627)	190,485
Circuit Court probation	130,000	164,880	34,880	121,950
DUI evaluation program	786,576	621,531	(165,045)	753,327
State's Attorney Children's Center	210,000	239,469	29,469	232,316
State's Attorney	676,000	613,379	(62,621)	727,815
Jail	492,307	438,407	(53,900)	496,609
Sheriff	3,241,677	2,207,234	(1,034,443)	2,650,790
County Treasurer	8,000	14,252	6,252	10,250
Recorder of Deeds	3,037,780	2,048,889	(988,891)	3,045,753
County Clerk	722,500	643,302	(79,198)	657,799
Sheriff's Merit Commission		6,030	6,030	
Board of Election Commission	5,000	5,234	234	4,470
Finance	175,491	187,623	12,132	305,806
Information Technology	124,611	76,217	(48,394)	92,954
Facilities Management	613,139	187,545	(425,594)	640,668
Total charges for services	20,111,204	17,368,497	(2,742,707)	20,063,572
Investment income	491,300	312,329	(178,971)	283,443
Miscellaneous	3,821,925	3,796,092	(25,833)	2,949,017
Insurance reimbursement and settlements	141,686	8,085	(133,601)	149,486
Total revenues	\$ 174,138,796	171,786,706	(2,352,090)	171,255,276

DUPAGE COUNTY, ILLINOIS

C-4

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY DEPARTMENT
GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
<u>COUNTY BOARD</u>				
Property taxes	\$ 23,140,700	22,695,483	(445,217)	23,018,719
Retailers occupation tax - County share	5,734,355	5,876,261	141,906	5,532,556
County-wide sales tax	37,353,677	38,097,171	743,494	36,478,839
RTA sales tax	46,867,574	47,750,949	883,375	45,455,284
State income tax - County share	9,464,313	8,889,721	(574,592)	9,821,254
Personal property replacement taxes	3,000,000	2,917,751	(82,249)	2,834,195
Interest	379,300	273,710	(105,590)	121,344
Penalty on delinquent taxes	5,338,196	4,263,600	(1,074,596)	4,674,582
Fees for telecommunication	1,300,000	1,277,686	(22,314)	1,246,000
OTB mutual fees	650,000	418,980	(231,020)	615,764
Miscellaneous	624,728	229,913	(394,815)	264,248
Total County Board	133,852,843	132,691,225	(1,161,618)	130,062,785
<u>CLERK OF THE CIRCUIT COURT</u>				
Court fees	8,136,563	8,331,376	194,813	8,509,006
Traffic Violation Fines	6,913,489	7,039,296	125,807	7,389,411
Bond forfeitures	1,185,632	1,113,079	(72,553)	1,375,940
Administrative Fee	360,975	286,177	(74,798)	388,783
Security fees	1,084,085	1,026,067	(58,018)	1,120,946
Interest	72,000	25,313	(46,687)	63,581
Miscellaneous		2,677	2,677	67,989
Total Clerk of the Circuit Court	17,752,744	17,823,985	71,241	18,915,656
<u>CIRCUIT COURT</u>				
State violent offender reimbursement	15,000	2,071	(12,929)	8,219
Miscellaneous		17	17	
Total Circuit Court	15,000	2,088	(12,912)	8,219
<u>PUBLIC DEFENDER</u>				
State salary reimbursement	99,895	99,895		99,895
Miscellaneous		209	209	
Total Public Defender	99,895	100,104	209	99,895
<u>COUNTY SHERIFF</u>				
Fees	3,241,677	2,211,305	(1,030,372)	2,650,790
Licenses and Permits	4,148	7,526	3,378	
Fines and Forfeitures	16,050	40,386	24,336	47,115
Reimbursements				
Township patrol	581,943	548,981	(32,962)	447,540
Federal - SCAAP	275,695	194,838	(80,857)	323,289
State battle grant funds	25,179	30,279	5,100	68,430

DUPAGE COUNTY, ILLINOIS

C-4

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
<u>COUNTY SHERIFF (CONT.)</u>				
Reimbursements (cont.)				
Glenbard High School duty		29,683	29,683	83,828
Detail duty	422,893	441,754	18,861	382,203
Immigration and Customs		11,088	11,088	18,189
Federal Bureau of Investigation overtime	15,932	19,879	3,947	11,675
Other	15,698	40,212	24,514	22,192
Miscellaneous	26,064	11,961	(14,103)	
Total County Sheriff	4,625,279	3,587,892	(1,037,387)	4,055,251
<u>COUNTY JAIL</u>				
Work release program fees	168,168	161,757	(6,411)	177,858
Bond processing fees	172,269	166,022	(6,247)	177,067
S.W.A.P. program fees	151,870	110,628	(41,242)	141,684
Arrestees' medical cost reimbursement				1,695
Federal reimbursement				2,716
Social Security reimbursement	11,733	3,200	(8,533)	4,400
Professional services reimbursement				
Inmate account	29,865		(29,865)	18,421
Commissary and telephone account	96,700	108,455	11,755	98,728
Miscellaneous	10,331	235,164	224,833	7,803
Total County Jail	640,936	785,226	144,290	630,372
<u>MERIT COMMISSION</u>				
Registration fees	6,000	6,030	30	
<u>STATE'S ATTORNEY</u>				
Fees	676,000	613,379	(62,621)	727,815
Fines	1,606,000	1,645,542	39,542	1,651,941
Reimbursements				
State salary	144,677	144,677		156,733
State battle grant funds	84,960	84,960		84,960
Article 36	39,000	30,543	(8,457)	37,500
Child Support Enforcement Grant				127,880
Miscellaneous	500	41,803	41,303	430
Total State's Attorney	2,551,137	2,560,904	9,767	2,787,259
<u>STATE'S ATTORNEY CHILDREN'S CENTER</u>				
Municipal Contribution	110,000	118,600	8,600	107,000
Advocacy fees	210,000	239,469	29,469	232,316
Miscellaneous	100	1,817	1,717	294
Total State's Attorney Children's Center	320,100	359,886	39,786	339,610

DUPAGE COUNTY, ILLINOIS

C-4

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
<u>COUNTY CORONER</u>				
Inquest, autopsies, estates and other fees	2,000	2,839	839	
<u>OFFICE OF EMERGENCY MANAGEMENT</u>				
Federal operating grant reimbursement	160,000	183,731	23,731	195,729
Miscellaneous	2,400	8,601	6,201	
Total Office of Emergency Management	162,400	192,332	29,932	195,729
<u>CIRCUIT COURT PROBATION</u>				
Fees	100,000	125,862	25,862	121,840
Federal operating grant		5,318	5,318	
Child care fees from parents	30,000	39,018	9,018	
State salary reimbursement	2,300,000	2,513,529	213,529	1,924,965
State child care reimbursement	21,000		(21,000)	33,422
Miscellaneous	3,000	1,198	(1,802)	7,276
Total Circuit Court Probation	2,454,000	2,684,925	230,925	2,087,503
<u>DUI EVALUATION PROGRAM</u>				
Fees	786,576	621,531	(165,045)	753,327
Miscellaneous		148	148	
Total DUI Evaluation Program	786,576	621,679	(164,897)	753,327
<u>COUNTY AUDITOR</u>				
Indirect cost reimbursement	5,723	44,842	39,119	15,779
<u>SUPERVISOR OF ASSESSMENTS</u>				
State salary reimbursements	60,843	60,645	(198)	59,455
<u>COUNTY CLERK</u>				
Licenses and fees	710,000	633,181	(76,819)	636,932
Interest	40,000	13,306	(26,694)	35,593
Sale of maps, plans and publications	12,500	10,121	(2,379)	20,867
Total County Clerk	762,500	656,608	(105,892)	693,392
<u>COUNTY TREASURER</u>				
Fees				
Computer list sales	8,000	14,252	6,252	10,250
NSF check fee	10,000	12,713	2,713	10,000
Trustee salary reimbursement	13,000	11,182	(1,818)	9,502
Miscellaneous	500		(500)	25
Total County Treasurer	31,500	38,147	6,647	29,777

DUPAGE COUNTY, ILLINOIS

C-4

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
<u>DRAINAGE</u>				
Fees		180	180	36,548
<u>RECORDER OF DEEDS</u>				
Transfer stamp fees	2,297,952	3,446,038	1,148,086	3,041,596
Recording fees	2,757,542	1,833,373	(924,169)	2,696,718
Certified copies and filing fees	280,238	215,516	(64,722)	312,487
Miscellaneous	14,318	7,793	(6,525)	12,063
Total Recorder of Deeds	5,350,050	5,502,720	152,670	6,062,864
<u>LIQUOR CONTROL COMMISSION</u>				
Liquor licenses	147,867	139,772	(8,095)	149,350
<u>HUMAN SERVICES</u>				
Para-transit	21,000	16,594	(4,406)	21,403
Miscellaneous	600	201,467	200,867	28,384
Total Human Services	21,600	218,061	196,461	49,787
<u>TAXI PROGRAM</u>				
Intergovernmental	25,000	31,750	6,750	26,655
<u>FACILITIES MANAGEMENT</u>				
Rents	337,553	67,105	(270,448)	143,350
Building maintenance service fees	275,586	120,440	(155,146)	153,232
Indirect cost reimbursements		290,355	290,355	488,881
Miscellaneous	1,120	101,629	100,509	152,209
Total Facilities Management	614,259	579,529	(34,730)	937,672
<u>INFORMATION TECHNOLOGY</u>				
Data processing service fees				
Non-County	101,500	53,003	(48,497)	76,142
County	23,111	24,741	1,630	16,812
Total Information Technology	124,611	77,744	(46,867)	92,954
<u>HUMAN RESOURCES</u>				
Indirect cost reimbursements	62,474	138,082	75,608	85,359
Miscellaneous		401	401	807
Total Human Resources	62,474	138,483	76,009	86,166

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
<u>CAMPUS SECURITY</u>				
Indirect cost reimbursements	23,697	141,029	117,332	65,449
Miscellaneous				108
Total Campus Security	23,697	141,029	117,332	65,557
<u>CREDIT UNION</u>				
Salary reimbursement	152,825	152,155	(670)	151,302
<u>FINANCE</u>				
Fees	175,491	187,623	12,132	200,803
Reimbursement				
Indirect costs - other entities	396,641	381,183	(15,458)	446,743
Other reimbursements		1,781	1,781	
Miscellaneous	21,458	34,763	13,305	118,712
Total Finance	593,590	605,350	11,760	766,258
<u>CORPORATE FUND SPECIAL ACCOUNT</u>				
Indirect cost reimbursement		6,909	6,909	12,712
Miscellaneous	2,328,981	1,447,445	(881,536)	1,524,183
Total Corporate Fund Special Account	2,328,981	1,454,354	(874,627)	1,536,895
<u>GENERAL FUND INSURANCE</u>				
Settlements and reimbursements	141,686	166,975	25,289	149,486
<u>PSYCHOLOGICAL SERVICES</u>				
Fees				
Substance abuse user fee	105,000	91,813	(13,187)	94,605
Domestic violence	90,000	73,560	(16,440)	95,595
Caring, coping and children	8,000	10,715	2,715	10,009
Total Psychological Services	203,000	176,088	(26,912)	200,209
<u>FAMILY CENTER</u>				
Fees				
Online fees	100,000	93,672	(6,328)	101,765
Caring, coping and children	10,000	10,690	690	9,410
Peace Program	1,500	1,150	(350)	2,670
Total Family Center	111,500	105,512	(5,988)	113,845

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
<u>BOARD OF ELECTION COMMISSIONERS</u>				
Fees	5,000	5,234	234	3,375
State reimbursements for judges	99,180	72,270	(26,910)	91,249
Miscellaneous	4,000	143	(3,857)	1,095
Total Board of Election Commissioners	108,180	77,647	(30,533)	95,719
Total revenues	\$ 174,138,796	171,786,706	(2,352,090)	171,255,276

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	General Government		Health and Public Safety		Public Services	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$ 2,044,810	1,858,543				
Ethics Commission	59,660	22,028				
Public Works Drainage						
Clerk of the Circuit Court						
Circuit Court						
Public Defender						
Jury Commission						
County Sheriff			41,211,998	42,694,193		
Merit Commission	78,865	67,618				
State's Attorney						
State's Attorney Children's Center						
County Coroner			1,352,589	1,378,587		
Office of Emergency Management			861,847	795,541		
Circuit Court Probation						
DUI Evaluation Program						
County Auditor	529,052	491,826				
Educational Service Region						
Supervisor of Assessments	1,099,402	885,006				
Board of Tax Review	171,884	146,000				
County Clerk	1,075,890	1,041,203				
County Treasurer	1,417,617	1,350,450				
Recorder of Deeds	1,420,874	1,330,132				
Liquor Control Commission	12,577	9,875				
Human Services					2,240,740	1,896,709
Veterans Assistance Program					382,847	382,881
Outside Agency Support					1,000,000	999,501
Taxi Program					25,000	20,095
Facilities Management	11,123,516	9,183,475				
Information Technology	5,988,240	6,020,110				
Personnel Department	1,327,235	645,358				
Personnel Department - Security	1,151,058	715,666				
Credit Union	156,522	143,404				
Finance Department	2,641,465	2,386,171				
Corporate Fund - Capital	564,755	453,988				
County Audit	400,000	297,852				
General Fund Insurance	14,792,716	14,732,039				
General Fund Special Accounts	21,241,058	4,998,881				
Contingencies	1,076,967					
Psychological Services					984,709	929,631
Family Center					236,503	235,654
Board of Election Commissioners	4,453,106	4,436,279				
	\$ 72,827,269	51,215,904	43,426,434	44,868,321	4,869,799	4,464,471

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Judicial		Educational Services		Public Works	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$					
Ethics Commission						
Public Works Drainage					550,000	395,759
Clerk of the Circuit Court	8,363,629	8,208,229				
Circuit Court	2,060,004	1,859,970				
Public Defender	2,784,617	2,779,656				
Jury Commission	607,186	553,613				
County Sheriff						
Merit Commission						
State's Attorney	9,892,024	9,849,048				
State's Attorney Children's Center	643,664	586,125				
County Coroner						
Office of Emergency Management						
Circuit Court Probation	9,464,475	9,457,985				
DUI Evaluation Program	679,336	598,712				
County Auditor						
Educational Service Region			797,927	788,159		
Supervisor of Assessments						
Board of Tax Review						
County Clerk						
County Treasurer						
Recorder of Deeds						
Liquor Control Commission						
Human Services						
Veterans Assistance Program						
Outside Agency Support						
Taxi Program						
Facilities Management						
Information Technology						
Personnel Department						
Personnel Department - Security						
Credit Union						
Finance Department						
Corporate Fund - Capital						
County Auditor						
General Fund Insurance						
General Fund Special Accounts						
Contingencies						
Psychological Services						
Family Center						
Board of Election Commissioners						
	\$ 34,494,935	33,893,338	797,927	788,159	550,000	395,759

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Capital Outlay		Total		Variance with Budget Positive (Negative)	2013	
	Budget	Actual	Budget	Actual		Actual	
County Board	\$		2,044,810	1,858,543	186,267	1,819,799	
Ethics Commission			59,660	22,028	37,632	40,012	
Public Works Drainage			550,000	395,759	154,241	445,849	
Clerk of the Circuit Court			8,363,629	8,208,229	155,400	8,154,390	
Circuit Court			2,060,004	1,859,970	200,034	1,951,826	
Public Defender			2,784,617	2,779,656	4,961	2,705,125	
Jury Commission			607,186	553,613	53,573	557,871	
County Sheriff			41,211,998	42,694,193	(1,482,195)	40,817,177	
Merit Commission			78,865	67,618	11,247	48,340	
State's Attorney			9,892,024	9,849,048	42,976	9,534,304	
State's Attorney Children's Center			643,664	586,125	57,539	569,346	
County Coroner			1,352,589	1,378,587	(25,998)	1,382,052	
Office of Emergency Management			861,847	795,541	66,306	827,083	
Circuit Court Probation			9,464,475	9,457,985	6,490	9,013,736	
DUI Evaluation Program			679,336	598,712	80,624	591,007	
County Auditor			529,052	491,826	37,226	495,074	
Educational Service Region			797,927	788,159	9,768	783,137	
Supervisor of Assessments			1,099,402	885,006	214,396	905,617	
Board of Tax Review			171,884	146,000	25,884	153,355	
County Clerk			1,075,890	1,041,203	34,687	1,034,952	
County Treasurer			1,417,617	1,350,450	67,167	1,260,469	
Recorder of Deeds			1,420,874	1,330,132	90,742	1,347,801	
Liquor Control Commission			12,577	9,875	2,702	10,157	
Human Services			2,240,740	1,896,709	344,031	1,969,883	
Veterans Assistance Program			382,847	382,881	(34)	380,065	
Outside Agency Support			1,000,000	999,501	499	1,000,000	
Taxi Program			25,000	20,095	4,905	23,607	
Facilities Management			11,123,516	9,183,475	1,940,041	8,474,101	
Information Technology			5,988,240	6,020,110	(31,870)	5,205,112	
Personnel Department			1,327,235	645,358	681,877	519,360	
Personnel Department - Security			1,151,058	715,666	435,392	684,915	
Credit Union			156,522	143,404	13,118	156,323	
Finance Department			2,641,465	2,386,171	255,294	2,416,378	
Corporate Fund - Capital	3,717,748	3,540,533	4,282,503	3,994,521	287,982	3,244,006	
County Auditor			400,000	297,852	102,148	296,378	
General Fund Insurance			14,792,716	14,732,039	60,677	13,674,116	
General Fund Special Accounts			21,241,058	4,998,881	16,242,177	4,911,191	
Contingencies			1,076,967		1,076,967		
Psychological Services			984,709	929,631	55,078	875,137	
Family Center			236,503	235,654	849	228,525	
Board of Election Commissioners			4,453,106	4,436,279	16,827	3,162,274	
	\$	3,717,748	3,540,533	160,684,112	139,166,485	21,517,627	131,669,850

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
COUNTY BOARD					
Current					
Personnel	\$ 1,908,528	1,908,528	1,799,311	109,217	1,760,134
Commodities	4,740	4,740	4,250	490	4,289
Contractual	131,542	131,542	54,982	76,560	55,376
Total County Board	2,044,810	2,044,810	1,858,543	186,267	1,819,799
ETHICS COMMISSION					
Current					
Personnel	4,200	4,200	2,625	1,575	2,845
Contractual	55,460	55,460	19,403	36,057	37,167
Total Ethics Commission	59,660	59,660	22,028	37,632	40,012
PUBLIC WORKS DRAINAGE					
Current					
Commodities	14,000	16,000	14,393	1,607	34,631
Contractual	536,000	534,000	381,366	152,634	411,218
Total Public Works Drainage	550,000	550,000	395,759	154,241	445,849
CLERK OF THE CIRCUIT COURT					
Current					
Personnel	7,638,629	7,638,629	7,504,210	134,419	7,470,577
Commodities	85,000	85,000	82,764	2,236	62,400
Contractual	640,000	640,000	621,255	18,745	621,413
Total Clerk of the Circuit Court	8,363,629	8,363,629	8,208,229	155,400	8,154,390
CIRCUIT COURT					
Current					
Personnel	1,378,112	1,428,112	1,324,033	104,079	1,291,265
Commodities	76,750	76,750	74,304	2,446	76,647
Contractual	605,142	555,142	461,633	93,509	583,914
Total Circuit Court	2,060,004	2,060,004	1,859,970	200,034	1,951,826
PUBLIC DEFENDER					
Current					
Personnel	2,643,930	2,658,802	2,661,455	(2,653)	2,623,230
Commodities	33,500	31,182	29,507	1,675	27,530
Contractual	106,687	94,633	88,694	5,939	54,365
Total Public Defender	2,784,117	2,784,617	2,779,656	4,961	2,705,125
JURY COMMISSION					
Current					
Personnel	196,209	196,209	183,887	12,322	181,065
Commodities	35,191	43,191	37,402	5,789	31,025
Contractual	375,786	367,786	332,324	35,462	345,781
Total Jury Commission	607,186	607,186	553,613	53,573	557,871

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
COUNTY SHERIFF					
Current					
Personnel	36,875,507	37,257,482	38,972,956	(1,715,474)	36,995,573
Commodities	1,724,378	1,624,368	1,621,156	3,212	1,810,553
Contractual	1,546,208	2,330,148	2,100,081	230,067	2,011,051
Total County Sheriff	40,146,093	41,211,998	42,694,193	(1,482,195)	40,817,177
MERIT COMMISSION					
Current					
Personnel	34,400	34,400	28,096	6,304	25,345
Commodities	600	600	562	38	141
Contractual	43,865	43,865	38,960	4,905	22,854
Total Merit Commission	78,865	78,865	67,618	11,247	48,340
STATE'S ATTORNEY					
Current					
Personnel	8,908,649	9,015,649	9,025,653	(10,004)	8,886,867
Commodities	128,369	137,369	130,747	6,622	119,948
Contractual	750,006	739,006	692,648	46,358	527,489
Total State's Attorney	9,787,024	9,892,024	9,849,048	42,976	9,534,304
STATE'S ATTORNEY CHILDREN'S CENTER					
Current					
Personnel	531,312	531,312	505,962	25,350	489,007
Commodities	6,000	6,000	1,923	4,077	2,972
Contractual	106,352	106,352	78,240	28,112	77,367
Total State's Attorney Children's Center	643,664	643,664	586,125	57,539	569,346
COUNTY CORONER					
Current					
Personnel	1,091,590	1,168,593	1,202,140	(33,547)	1,099,461
Commodities		10,294	4,679	5,615	4,975
Contractual	206,286	173,702	171,768	1,934	277,616
Total County Coroner	1,297,876	1,352,589	1,378,587	(25,998)	1,382,052
OFFICE OF EMERGENCY MANAGEMENT					
Current					
Personnel	743,208	743,208	680,180	63,028	737,471
Commodities	30,900	47,809	47,101	708	30,905
Contractual	63,580	70,830	68,260	2,570	58,707
Total Office of Emergency Management	837,688	861,847	795,541	66,306	827,083
CIRCUIT COURT PROBATION					
Current					
Personnel	8,310,029	8,505,061	8,524,774	(19,713)	8,226,789
Commodities	73,579	81,838	81,471	367	58,775
Contractual	892,143	877,576	851,740	25,836	728,172
Total Circuit Court Probation	9,275,751	9,464,475	9,457,985	6,490	9,013,736

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
<u>DUI EVALUATION PROGRAM</u>					
Current					
Personnel	638,740	650,740	579,719	71,021	561,457
Commodities	24,411	22,687	13,457	9,230	23,834
Contractual	5,909	5,909	5,536	373	5,716
Total DUI Evaluation Program	669,060	679,336	598,712	80,624	591,007
<u>COUNTY AUDITOR</u>					
Current					
Personnel	507,402	514,402	484,248	30,154	484,986
Commodities	3,300	3,300	1,143	2,157	1,262
Contractual	11,350	11,350	6,435	4,915	8,826
Total County Auditor	522,052	529,052	491,826	37,226	495,074
<u>EDUCATIONAL SERVICE REGION</u>					
Current					
Personnel	617,894	617,894	603,152	14,742	575,086
Commodities	4,794	7,799	7,798	1	7,602
Contractual	203,451	172,234	177,209	(4,975)	200,449
Total Educational Service Region	826,139	797,927	788,159	9,768	783,137
<u>SUPERVISOR OF ASSESSMENTS</u>					
Current					
Personnel	797,527	797,527	781,493	16,034	744,030
Commodities	14,500	14,500	2,157	12,343	1,853
Contractual	287,375	287,375	101,356	186,019	159,734
Total Supervisor of Assessments	1,099,402	1,099,402	885,006	214,396	905,617
<u>BOARD OF TAX REVIEW</u>					
Current					
Personnel	160,944	160,944	137,007	23,937	145,719
Commodities	2,000	2,000	1,834	166	1,050
Contractual	8,940	8,940	7,159	1,781	6,586
Total Board of Tax Review	171,884	171,884	146,000	25,884	153,355
<u>COUNTY CLERK</u>					
Current					
Personnel	1,038,093	1,050,093	1,024,159	25,934	1,022,102
Commodities	20,200	20,200	14,839	5,361	10,753
Contractual	5,597	5,597	2,205	3,392	2,097
Total County Clerk	1,063,890	1,075,890	1,041,203	34,687	1,034,952
<u>COUNTY TREASURER</u>					
Current					
Personnel	1,114,772	1,128,772	1,065,960	62,812	1,100,030
Commodities	10,645	10,645	8,427	2,218	8,553
Contractual	278,200	278,200	276,063	2,137	151,886
Total County Treasurer	1,403,617	1,417,617	1,350,450	67,167	1,260,469

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
RECORDER OF DEEDS					
Current					
Personnel	1,248,744	1,248,744	1,158,390	90,354	1,215,501
Commodities	51,951	51,951	51,866	85	27,000
Contractual	120,179	120,179	119,876	303	105,300
Total Recorder of Deeds	1,420,874	1,420,874	1,330,132	90,742	1,347,801
LIQUOR CONTROL COMMISSION					
Current					
Personnel	12,577	12,577	9,875	2,702	10,157
HUMAN SERVICES					
Current					
Personnel	1,139,754	1,129,754	942,595	187,159	970,878
Commodities	4,944	7,944	5,896	2,048	6,287
Contractual	1,096,042	1,103,042	948,218	154,824	992,718
Total Human Services	2,240,740	2,240,740	1,896,709	344,031	1,969,883
VETERANS ASSISTANCE COMMISSION PROGRAM					
Current					
Personnel	133,198	138,543	138,579	(36)	137,524
Commodities	1,489	520	519	1	2,238
Contractual	244,860	243,784	243,783	1	240,303
Total Veterans Assistance Commission Program	379,547	382,847	382,881	(34)	380,065
OUTSIDE AGENCY SUPPORT					
Current					
Contractual	1,000,000	1,000,000	999,501	499	1,000,000
TAXI PROGRAM					
Current					
Contractual	25,000	25,000	20,095	4,905	23,607
FACILITIES MANAGEMENT					
Current					
Personnel	4,655,654	4,577,654	4,579,068	(1,414)	4,518,824
Commodities	1,016,200	1,170,450	873,805	296,645	857,481
Contractual	5,785,239	5,375,412	3,730,602	1,644,810	3,097,796
Total Facilities Management	11,457,093	11,123,516	9,183,475	1,940,041	8,474,101
INFORMATION TECHNOLOGY					
Current					
Personnel	2,858,637	2,924,637	2,894,643	29,994	2,804,448
Commodities	16,000	26,764	13,476	13,288	20,926
Contractual	3,067,603	3,036,839	3,111,991	(75,152)	2,379,738
Total Information Technology	5,942,240	5,988,240	6,020,110	(31,870)	5,205,112

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
<u>PERSONNEL DEPARTMENT</u>					
Current					
Personnel	982,249	982,249	435,165	547,084	440,889
Commodities	14,080	18,080	16,347	1,733	12,965
Contractual	330,906	326,906	193,846	133,060	65,506
Total Personnel Department	1,327,235	1,327,235	645,358	681,877	519,360
<u>PERSONNEL DEPARTMENT - SECURITY</u>					
Current					
Personnel	239,274	239,274	231,316	7,958	306,917
Commodities	39,500	28,024	25,671	2,353	31,002
Contractual	873,060	883,760	458,679	425,081	346,996
Total Personnel Department - Security	1,151,834	1,151,058	715,666	435,392	684,915
<u>CREDIT UNION</u>					
Current					
Personnel	156,522	156,522	143,404	13,118	156,323
<u>FINANCE DEPARTMENT</u>					
Current					
Personnel	1,793,735	1,793,735	1,782,500	11,235	1,802,510
Commodities	259,000	259,000	168,660	90,340	198,695
Contractual	588,730	588,730	435,011	153,719	415,173
Total Finance Department	2,641,465	2,641,465	2,386,171	255,294	2,416,378
<u>CORPORATE FUND - CAPITAL</u>					
Current					
Commodities	708,023	564,755	453,988	110,767	339,922
Capital outlays	3,296,692	3,717,748	3,540,533	177,215	2,904,084
Total Corporate Fund - Capital	4,004,715	4,282,503	3,994,521	287,982	3,244,006
<u>COUNTY AUDIT</u>					
Current					
Contractual	400,000	400,000	297,852	102,148	296,378
<u>GENERAL FUND INSURANCE</u>					
Current					
Personnel	14,087,110	14,297,716	14,297,392	324	13,250,493
Contractual	495,000	495,000	434,647	60,353	423,623
Total General Fund Insurance	14,582,110	14,792,716	14,732,039	60,677	13,674,116
<u>GENERAL FUND SPECIAL ACCOUNTS</u>					
Current					
Personnel	18,495,455	17,519,558	2,725,235	14,794,323	2,594,272
Commodities	600,000	705,555	540,993	164,562	722,877
Contractual	3,121,500	3,015,945	1,732,653	1,283,292	1,594,042
Total General Fund Special Accounts	22,216,955	21,241,058	4,998,881	16,242,177	4,911,191

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

GENERAL FUND

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
<u>CONTINGENCIES</u>					
Current					
Contractual	2,000,000	1,076,967		1,076,967	
<u>PSYCHOLOGICAL SERVICES</u>					
Current					
Personnel	874,061	874,061	832,821	41,240	775,527
Commodities	6,700	9,200	8,198	1,002	5,342
Contractual	103,948	101,448	88,612	12,836	94,268
Total Psychological Services	984,709	984,709	929,631	55,078	875,137
<u>FAMILY CENTER</u>					
Current					
Personnel	233,848	233,848	233,001	847	225,870
Commodities	1,000	1,000	1,000		1,993
Contractual	1,655	1,655	1,653	2	662
Total Family Center	236,503	236,503	235,654	849	228,525
<u>BOARD OF ELECTION</u>					
<u>COMMISSIONERS</u>					
Current					
Personnel	1,508,334	1,522,112	1,533,658	(11,546)	1,405,217
Commodities	131,227	81,707	72,516	9,191	46,612
Contractual	2,572,021	2,849,287	2,830,105	19,182	1,710,445
Total Board of Election Commissioners	4,211,582	4,453,106	4,436,279	16,827	3,162,274
Total expenditures	\$ 160,684,112	160,684,112	139,166,485	21,517,627	131,669,850

DU PAGE COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS

Budgeted Funds Only

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

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

Convalescent Center – This fund is used to account for the financing, operations, administration and maintenance of the County's Convalescent Center.

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

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

Stormwater Drainage – This fund is used to account for amounts levied under legislation passed to protect County residents from major flooding problems. Operations include the development and implementation of stormwater drainage programs.

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

Social Security – This fund is used to account for revenues restricted for the payment of the County's portion of Social Security costs.

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

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

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

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

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

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

GIS Recorder – This fund is used to account for the partial proceeds of a fee used at the discretion of the County Recorder to defray costs of implementing or maintaining the County's Geographic Information System.

GIS Data Processing – This fund is used to account for the partial proceeds of a fee to be used for the purchase of equipment and personnel costs incurred in implementing and maintaining a Geographic Information System.

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

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

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

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

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

Rental Housing Support Program – This fund is used to account for the revenue and related expenditures of a Rental Housing Support Program State surcharge on the recordation of any real estate related documents collected by the Recorder of Deeds Office. These surcharges are used to pay costs related to the operations of the Rental Housing Support Program.

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

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

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

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

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

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

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

Animal Control Act – This fund is used to account for fees collected and expended for the operations of the County's Animal Care and Control Department.

Law Library – This fund is used to account for fees collected and expended for maintaining and operating the County's Law Library.

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

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

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

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

Environment Related Public Works Projects – This fund is used to account for the expenditure of solid waste tipping fees on Environmental Related Public Works Projects, which were allowed in keeping with a statutory charge for the use of collection.

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

Wetland Mitigation – This fund is used to account for the monies received and expended, or set aside, to accommodate the mitigation of designated wetland property supplanted by development.

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

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

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

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

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

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

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

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

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

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

U.S. Election Assistance – This fund is used to account for federal grant revenue and expenditures related to the State Board of Elections Help America Vote Act (HAVA) grant program. This program's purpose is to make polling places accessible to individuals with disabilities.

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

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

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

Illinois Department of Aging – This fund is used to account for State grant monies received and expended for grants to provide services to seniors throughout the County.

Illinois Public Health – This fund is used to account for funds received and expended from the State for the Coroner's Certificate Fee Grant. Grant funds are from the sale of certified death certificates. Expenditures are for costs related to the County Coroner's office.

Illinois Department of Revenue – This is used to account for funds received and expended from the State for the Tobacco Enforcement Program. This purpose of this grant program is for the prevention of cigarette sales to minors.

Illinois Department of Veteran Affairs – This fund is used to account for revenue and expenditure of grant funds such as the Veterans Assistance Grant and the Veterans Scratch-Off Lottery grant. These grants provide financial support to veterans in DuPage County for dental, vision and auditory assistance.

Illinois Violence Prevention Authority – This fund is used to account for revenue and expenditure of grant funds received from the Illinois Violence Prevention Authority for the implementation of the violence prevention programs in DuPage County.

Illinois State Agencies – This fund is used to account for the revenue and expenditure of miscellaneous grants received from the State of Illinois for various economic development, judicial and public safety grant programs.

Family Self Sufficiency – This fund is used to account for the revenue and expenditure of program income from a federal grant which assists families to move to economic independence so they are free of any governmental assistance.

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

Illinois Community Action – This fund is used to account for monies received from Commonwealth Edison for the ComEd Rate Relief Program. The purpose of this program is to provide Low Income Homeowners Energy Assistance Program (LIHEAP) assistance to eligible customers.

Mac Arthur Foundation – This fund is used to account for revenue and expenditure of funds received from the MacArthur Foundation for the Models for Change Initiative program. The purpose of this grant program is for community based alternatives to detention and secure confinement.

Youth Outreach Services – This fund is used to account for revenue and expenditure of funds received for the Models for Change Initiative program. The purpose of this grant program is for community based alternatives to detention and secure confinement.

Illinois Clean Energy Community Foundation – This fund is used to account for revenue and expenditure of grant funds received from the Illinois Clean Energy Foundation for a Solar Photovoltaic Installation at the Jeanine Nicarico Children Advocacy and Neutral Exchange Center.

DUPAGE COUNTY, ILLINOIS

D-1

COMBINED SCHEDULE OF BALANCE SHEETS

SPECIAL REVENUE FUNDS

November 30, 2014

With comparative totals at November 30, 2013

	2014	2013 (Restated)
ASSETS		
Cash		
Demand deposits	\$ 66,770,871	73,273,797
Certificates of deposit	15,221,738	10,117,000
Investments	18,745,338	14,763,525
Receivables		
Taxes	38,793,332	37,442,571
Interest	70,538	42,458
Accounts	12,340,596	8,422,411
Other	3,693	
Due from Federal, State and other governmental units	11,113,740	17,468,234
Due from other funds	756,676	5,275,043
Due from ETSB	20,036	
Advances receivable from other funds	664,098	849,163
Inventory	437,786	476,658
Other assets	39,979	37,903
Total assets	<u>\$ 164,978,421</u>	<u>168,168,763</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 8,748,702	8,358,159
Accrued payroll	1,457,495	1,407,983
Accrued compensated absences - current	209,068	78,674
Due to Federal, State and other governmental units	3,560,432	10,036,883
Due to other funds	7,827,254	5,316,932
Advances payable to other funds	5,114,285	4,755,079
Unearned revenue	1,035,176	709,689
Retainage payable	1,045,993	301,330
Other liabilities	3,090,645	1,760,187
Total liabilities	<u>32,089,050</u>	<u>32,724,916</u>
Deferred inflows of resources		
Unavailable property taxes	38,467,857	37,054,392
Unavailable intergovernmental revenues	5,882,521	14,773,543
Total deferred inflows of resources	<u>44,350,378</u>	<u>51,827,935</u>
Fund balances		
Nonspendable		
Prepaid expenditures	39,979	37,903
Inventory	437,786	476,658
Advances receivable from other funds	664,098	849,163
Restricted for		
Grant programs	2,531,341	3,153,756
Employee benefits	7,143,604	6,660,061
Health and public safety purposes	3,267,579	2,808,665
Highways, streets and bridges purposes	26,478,084	22,438,421
Wetland mitigation purposes	9,439,042	9,048,466
Judicial purposes	8,549,905	8,456,449
Other purposes	3,558,676	3,918,595
Capital Improvements	141,838	
Committed for		
Other purposes	7,835,989	8,129,295
Employee benefits	2,736,732	2,229,826
Public health purposes	17,130,512	16,346,867
Unassigned	(1,416,172)	(938,213)
Total fund balances	<u>88,538,993</u>	<u>83,615,912</u>
	<u>\$ 164,978,421</u>	<u>168,168,763</u>

DUPAGE COUNTY, ILLINOIS

D-2

**COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**
SPECIAL REVENUE FUNDS

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	2014	2013 (As Restated)
Revenues		
Taxes	\$ 37,294,106	36,641,299
Intergovernmental	63,881,144	67,146,965
Court fees and fines	89,452	5,666,148
Fees, licenses and permits	3,453,358	11,397,094
Charges for services	38,614,533	26,165,611
Investment income	344,144	66,192
Miscellaneous	1,824,042	2,976,769
Total revenues	145,500,779	150,060,078
Expenditures		
Current		
General government	31,264,005	27,685,000
Health and public safety	77,755,667	77,991,931
Highways, streets and bridges	23,462,099	19,328,069
Public services	17,941,744	26,241,731
Judicial	10,439,632	8,421,142
Conservation and recreation	5,667,322	37,844
Public works	50,196	7,484,080
Total current	166,580,665	167,189,797
Capital outlays	11,684,994	14,840,012
Total expenditures	178,265,659	182,029,809
Excess (deficiency) of revenues over expenditures	(32,764,880)	(31,969,731)
Other financing sources (uses)		
Transfers in	46,970,125	44,813,513
Transfers out	(9,083,207)	(13,672,316)
Proceeds from sale of assets	25,000	1,094,988
Total other financing sources (uses)	37,911,918	32,236,185
Net change in fund balance	5,147,038	266,454
Fund balance		
December 1, as originally reported	84,101,644	83,906,757
Restatements (see Note 15)	(709,689)	(557,299)
December 1, as restated	83,391,955	83,349,458
November 30	\$ 88,538,993	83,615,912

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
HEALTH DEPARTMENT (Major Fund)					
Revenues					
Taxes	\$ 12,957,009	12,957,009	12,956,943	(66)	13,096,131
Intergovernmental	14,582,761	15,036,755	14,839,623	(197,132)	15,466,454
Charges for services	14,516,341	14,516,341	11,316,552	(3,199,789)	13,432,507
Investment income	7,000	7,000	12,601	5,601	11,824
Miscellaneous	140,898	140,898	351,434	210,536	883,858
Total revenues	42,204,009	42,658,003	39,477,153	(3,180,850)	42,890,774
Expenditures					
Current					
Health and public safety					
Personnel	30,436,675	30,453,405	28,280,156	2,173,249	27,856,353
Commodities	1,393,900	1,688,165	1,455,678	232,487	1,433,768
Contractual	8,273,434	8,472,586	6,562,493	1,910,093	7,321,120
Total current	40,104,009	40,614,156	36,298,327	4,315,829	36,611,241
Capital outlays	997,191	941,038	780,453	160,585	1,920,803
Total expenditures	41,101,200	41,555,194	37,078,780	4,476,414	38,532,044
Excess of revenues over expenditures	1,102,809	1,102,809	2,398,373	1,295,564	4,358,730
Other financing sources (uses)					
Transfer out					
Capital Projects					
Health Dept. Infrastructure Fund			(1,730,407)	(1,730,407)	(4,814,071)
Proceeds from sale of assets					565,688
Anticipated grant sources	2,750,000	2,296,006		(2,296,006)	
Anticipated grant uses	(2,750,000)	(2,296,006)		2,296,006	
Total other financing sources (uses)	-	-	(1,730,407)	(1,730,407)	(4,248,383)
Net change in fund balance - budgetary basis	\$ 1,102,809	1,102,809	667,966	(434,843)	110,347
Net change - budget to GAAP adjustment			(54,753)		(42,804)
Net change in fund balance - GAAP basis			613,213		67,543
Fund balance					
December 1			17,768,446		17,700,903
November 30			18,381,659		17,768,446

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
LOCAL GASOLINE TAX (Major Fund)					
Revenues					
Intergovernmental					
Federal					353,971
State	\$ 1,059,990	1,059,990	34,516	(1,025,474)	1,829,351
Other			140,208	140,208	
Fees, licenses and permits	385,000	385,000	601,085	216,085	586,996
Charges for services	2,000,000	2,000,000	1,166,648	(833,352)	1,281,964
Investment income	55,000	55,000	77,061	22,061	10,057
Miscellaneous	300,000	300,000	387,980	87,980	537,600
Total revenues	3,799,990	3,799,990	2,407,498	(1,392,492)	4,599,939
Expenditures					
Current					
Highway, streets and bridges					
Personnel	10,169,292	10,923,093	10,098,859	824,234	8,920,224
Commodities	4,313,750	5,002,449	3,956,598	1,045,851	2,702,604
Contractual	5,145,632	5,273,132	3,989,271	1,283,861	3,123,537
Total current	19,628,674	21,198,674	18,044,728	3,153,946	14,746,365
Capital outlays	20,892,845	19,322,845	2,923,756	16,399,089	3,003,225
Total expenditures	40,521,519	40,521,519	20,968,484	19,553,035	17,749,590
Excess (deficiency) of revenues over expenditures	(36,721,529)	(36,721,529)	(18,560,986)	18,160,543	(13,149,651)
Other financing sources					
Transfer in					
Debt Service					
2005 Transportation Revenue			18,679,212	18,679,212	15,128,734
Refunding Bonds			25,000		529,300
Proceeds from sale of assets	25,000	25,000			
Total other financing sources	25,000	25,000	18,704,212	18,679,212	15,658,034
Net change in fund balance	(36,696,529)	(36,696,529)	143,226	36,839,755	2,508,383
Fund balance					
December 1	36,839,755	12,240,597	12,240,597		9,732,214
November 30	\$ 143,226	\$ (24,455,932)	12,383,823	36,839,755	12,240,597

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual (As Restated)
CONVALESCENT CENTER (Major Fund)				
Revenues				
Intergovernmental				
State	\$ 30,902,505	17,320,866	(13,581,639)	18,606,482
Charges for services	943,331	13,918,284	12,974,953	11,109,391
Investment income	15,000	2,045	(12,955)	3,663
Miscellaneous	501,167	171,240	(329,927)	43,644
Total revenues	32,362,003	31,412,435	(949,568)	29,763,180
Expenditures				
Current				
Health and public safety				
Personnel	25,209,042	25,481,574	(272,532)	25,185,676
Commodities	4,742,999	4,669,050	73,949	4,452,800
Contractual	4,114,675	5,704,594	(1,589,919)	5,887,951
Total current	34,066,716	35,855,218	(1,788,502)	35,526,427
Capital outlays	395,287	294,476	100,811	507,093
Total expenditures	34,462,003	36,149,694	(1,687,691)	36,033,520
Excess (deficiency) of revenues over expenditures	(2,100,000)	(4,737,259)	(2,637,259)	(6,270,340)
Other financing sources				
Transfers in				
General Fund	2,400,000	4,797,255	2,397,255	5,029,836
Special Revenue				
IMRF				831,896
Social Security				624,439
Internal Service		580,989	580,989	591,244
Total other financing sources	2,400,000	5,378,244	2,978,244	7,077,415
Net change in fund balance	300,000	640,985	340,985	807,075
Fund balance				
December 1, as originally reported	2,822,315	2,822,315		1,862,850
Restatements (see Note 15)	(709,689)	(709,689)		(557,299)
December 1, as restated	2,112,626	2,112,626	-	1,305,551
November 30	\$ 2,412,626	2,753,611	340,985	2,112,626

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
HEALTH DEPARTMENT - ILLINOIS MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 2,963,668	3,009,630	45,962	2,812,077
Intergovernmental	75,000	73,463	(1,537)	70,976
Investment income	2,000	2,657	657	2,471
Total revenues	3,040,668	3,085,750	45,082	2,885,524
Expenditures				
Current				
Health and public safety				
Personnel	3,040,668	2,804,099	236,569	2,793,442
Net change in fund balance	-	281,651	281,651	92,082
Fund balance				
December 1	3,653,210	3,653,210		3,561,128
November 30	\$ 3,653,210	3,934,861	281,651	3,653,210

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
HEALTH DEPARTMENT - FICA				
Revenues				
Taxes	\$ 1,979,323	1,995,290	15,967	1,884,444
Investment income	1,000	2,223	1,223	2,041
Total revenues	1,980,323	1,997,513	17,190	1,886,485
Expenditures				
Current				
Health and public safety				
Personnel	1,980,323	1,795,621	184,702	1,782,196
Excess of revenues over expenditures	-	201,892	201,892	104,289
Other financing sources (uses)				
Anticipated grant sources	125,000		(125,000)	
Anticipated grant uses	(125,000)		125,000	
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	-	201,892	201,892	104,289
Fund balance				
December 1	3,006,851	3,006,851		2,902,562
November 30	\$ 3,006,851	3,208,743	201,892	3,006,851

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
STORMWATER DRAINAGE					
Revenues					
Taxes	\$ 9,415,000	9,415,000	9,384,596	(30,404)	8,962,099
Intergovernmental					
Federal		277,500		(277,500)	34,930
Fees, licenses and permits	370,000	370,000	222,517	(147,483)	207,577
Charges for Services	5,800	5,800	7,030	1,230	
Investment income	15,000	15,000	27,493	12,493	(2,535)
Miscellaneous	2,000	2,000	197,256	195,256	109,024
Total revenues	9,807,800	10,085,300	9,838,892	(246,408)	9,311,095
Expenditures					
Current					
Public works					
Personnel	2,859,824	2,952,941	2,749,194	203,747	2,608,458
Commodities	97,700	87,700	63,174	24,526	68,224
Contractual	4,352,901	4,269,784	1,947,971	2,321,813	1,929,845
Total current	7,310,425	7,310,425	4,760,339	2,550,086	4,606,527
Capital outlays	909,500	5,521,514	976,346	4,545,168	218,783
Total expenditures	8,219,925	12,831,939	5,736,685	7,095,254	4,825,310
Excess (deficiency) of revenues over expenditures	1,587,875	(2,746,639)	4,102,207	6,848,846	4,485,785
Other financing sources (uses)					
Transfers in					
General Fund	2,850,000	2,850,000	2,850,000		4,250,000
Special Revenue					
Wetland Mitigation	61,000	61,000		(61,000)	
Debt Service					
2001 General Obligation Bonds - Stormwater Project					3,644
2002 General Obligation Refunding Bonds - Stormwater Project					7,668
Transfers out					
Debt Service					
1993 General Obligation Bonds - Stormwater Project	(2,062,063)	(2,062,063)	(2,058,500)	3,563	(5,296,500)
2006 General Obligation Refunding Bonds - Stormwater Project	(5,301,770)	(5,301,770)	(5,294,300)	7,470	(2,060,500)
Total other financing sources (uses)	(4,452,833)	(4,452,833)	(4,502,800)	(49,967)	(3,095,688)
Net change in fund balance	(2,864,958)	(7,199,472)	(400,593)	6,798,879	1,390,097
Fund balance					
December 1	7,620,467	7,620,467	7,620,467		6,230,370
November 30	\$ 4,755,509	420,995	7,219,874	6,798,879	7,620,467

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
ILLINOIS MUNICIPAL RETIREMENT					
Revenues					
Taxes	\$ 5,107,500	5,107,500	5,165,459	57,959	5,134,426
Intergovernmental					
State	400,000	400,000	437,834	37,834	425,290
Investment income	100	100	5,034	4,934	106
Miscellaneous			7,794	7,794	
Total revenues	5,507,600	5,507,600	5,616,121	108,521	5,559,822
Expenditures					
Current					
General government					
Personnel	20,900,000	21,100,000	16,875,738	4,224,262	16,323,415
Excess (deficiency) of revenues over expenditures	(15,392,400)	(15,592,400)	(11,259,617)	4,332,783	(10,763,593)
Other financing sources (uses)					
Transfers in					
General Fund	15,598,087	15,598,087	10,981,270	(4,616,817)	10,723,903
Transfers out					
Special Revenue					
Convalescent Center					(831,896)
Total other financing sources (uses)	15,598,087	15,598,087	10,981,270	(4,616,817)	9,892,007
Net change in fund balance	205,687	5,687	(278,347)	(284,034)	(871,586)
Fund balance					
December 1	1,425,907	1,425,907	1,425,907		2,297,493
November 30	\$ 1,631,594	1,431,594	1,147,560	(284,034)	1,425,907

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
SOCIAL SECURITY				
Revenues				
Taxes	\$ 3,504,500	3,508,108	3,608	3,480,357
Investment income	100	2,383	2,283	(603)
Miscellaneous		3,068	3,068	
Total revenues	3,504,600	3,513,559	8,959	3,479,754
Expenditures				
Current				
General government				
Personnel	10,305,000	7,081,840	3,223,160	6,903,437
Excess (deficiency) of revenues over expenditures	(6,800,400)	(3,568,281)	3,232,119	(3,423,683)
Other financing sources (uses)				
Transfers in				
General Fund	6,712,361	3,809,185	(2,903,176)	3,695,732
Transfers out				
Special Revenue				
Convalescent Center				(624,439)
Total other financing sources (uses)	6,712,361	3,809,185	(2,903,176)	3,071,293
Net change in fund balance	(88,039)	240,904	328,943	(352,390)
Fund balance				
December 1	1,348,268	1,348,268		1,700,658
November 30	\$ 1,260,229	1,589,172	328,943	1,348,268

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
COURT DOCUMENT STORAGE				
Revenues				
Charges for services	\$ 2,300,000	2,314,958	14,958	2,466,797
Investment income	2,870	5,921	3,051	(943)
Total revenues	2,302,870	2,320,879	18,009	2,465,854
Expenditures				
Current				
Judicial				
Commodities	200,000	80,871	119,129	99,692
Contractual	2,500,000	2,070,928	429,072	1,945,451
Total current	2,700,000	2,151,799	548,201	2,045,143
Capital outlays	124,200		124,200	
Total expenditures	2,824,200	2,151,799	672,401	2,045,143
Net change in fund balance	(521,330)	169,080	690,410	420,711
Fund balance				
December 1	969,843	969,843		549,132
November 30	\$ 448,513	1,138,923	690,410	969,843

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
WELFARE FRAUD FORFEITURE				
Revenues				
Investment income	\$			(29)
Expenditures				
Current				
Public services				
Personnel				18,305
Net change in fund balance	-	-	-	(18,334)
Fund balance				
December 1				18,334
November 30	\$	-	-	-

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
CRIME LABORATORY					
Revenues					
Charges for services	\$ 98,531	98,531	64,100	(34,431)	135,966
Investment income			232	232	64
Total revenues	98,531	98,531	64,332	(34,199)	136,030
Expenditures					
Current					
Health and public safety					
Commodities	17,775	34,390	34,374	16	22,804
Contractual	25,000	58,226	50,027	8,199	32,501
Total current	42,775	92,616	84,401	8,215	55,305
Capital outlays		17,159	17,159		17,159
Total expenditures	42,775	109,775	101,560	8,215	72,464
Net change in fund balance	55,756	(11,244)	(37,228)	(25,984)	63,566
Fund balance					
December 1	96,598	96,598	96,598		33,032
November 30	\$ 152,354	85,354	59,370	(25,984)	96,598

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
COUNTY CLERK DOCUMENT STORAGE					
Revenues					
Charges for services	\$ 65,000	65,000	75,220	10,220	69,870
Investment income	750	750	855	105	(93)
Total revenues	65,750	65,750	76,075	10,325	69,777
Expenditures					
Current					
General government					
Personnel	20,000	20,000		20,000	4,959
Commodities	12,000	15,910	15,905	5	4,535
Contractual	51,000	47,090	16,500	30,590	14,390
Total expenditures	83,000	83,000	32,405	50,595	23,884
Net change in fund balance	(17,250)	(17,250)	43,670	60,920	45,893
Fund balance					
December 1	256,152	256,152	256,152		210,259
November 30	\$ 238,902	238,902	299,822	60,920	256,152

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
ARRESTEE'S MEDICAL COST				
Revenues				
Charges for services	\$ 72,162	62,220	(9,942)	72,380
Investment income	485	496	11	(378)
Total revenues	72,647	62,716	(9,931)	72,002
Expenditures				
Current				
General Government				
Contractual	250,000	199,000	51,000	
Net change in fund balance	(177,353)	(136,284)	41,069	72,002
Fund balance				
December 1	181,314	181,314		109,312
November 30	\$ 3,961	45,030	41,069	181,314

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
CHILDREN'S WAITING ROOM FEE				
Revenues				
Charges for services	\$ 100,885	91,163	(9,722)	97,840
Investment income	1,500	1,529	29	(321)
Total revenues	102,385	92,692	(9,693)	97,519
Expenditures				
Current				
Judicial				
Contractual	100,000	92,850	7,150	77,178
Net change in fund balance	2,385	(158)	(2,543)	20,341
Fund balance				
December 1	430,991	430,991		410,650
November 30	\$ 433,376	430,833	(2,543)	430,991

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
DETENTION VARIANCE FEE				
Revenues				
Fees, licenses and permits	\$	16,949	16,949	5,875
Investment income	587	1,004	417	(294)
Total revenues	587	17,953	17,366	5,581
Expenditures				
Current				
Conservation and Recreation				
Contractual	32,900		32,900	
Capital outlays	323,000		323,000	
Total expenditures	355,900	-	355,900	-
Excess (deficiencies) of revenues over expenditures	(355,313)	17,953	373,266	5,581
Other financing uses				
Transfers out				
Special Revenue				
Fee in Lieu of Water Quality Fund				(36,205)
Net change in fund balance	(355,313)	17,953	373,266	(30,624)
Fund balance				
December 1	271,806	271,806		302,430
November 30	\$ (83,507)	289,759	373,266	271,806

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
GIS RECORDER					
Revenues					
Charges for services	\$ 187,272	187,272	121,896	(65,376)	179,507
Investment income	900	900	2,450	1,550	(820)
Total revenues	188,172	188,172	124,346	(63,826)	178,687
Expenditures					
Current					
General government					
Personnel	100,134	102,757	85,039	17,718	84,741
Commodities	38,500	38,500	18,480	20,020	1,646
Contractual	162,623	160,000	86,638	73,362	156,407
Total expenditures	301,257	301,257	190,157	111,100	242,794
Net change in fund balance	(113,085)	(113,085)	(65,811)	47,274	(64,107)
Fund balance					
December 1	673,354	673,354	673,354		737,461
November 30	\$ 560,269	560,269	607,543	47,274	673,354

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
GIS DATA PROCESSING					
Revenues					
Charges for services	\$ 2,200,000	2,200,000	1,616,916	(583,084)	2,431,654
Investment income	6,600	6,600	1,236	(5,364)	462
Total revenues	2,206,600	2,206,600	1,618,152	(588,448)	2,432,116
Expenditures					
Current					
General government					
Personnel	1,288,794	1,318,958	1,202,286	116,672	1,156,969
Commodities	39,486	39,486	18,851	20,635	31,785
Contractual	998,060	967,896	596,975	370,921	814,277
Total current	2,326,340	2,326,340	1,818,112	508,228	2,003,031
Capital outlays	138,676	138,676	7,505	131,171	76,818
Total expenditures	2,465,016	2,465,016	1,825,617	639,399	2,079,849
Net change in fund balance	(258,416)	(258,416)	(207,465)	50,951	352,267
Fund balance					
December 1	123,084	123,084	123,084		(229,183)
November 30	\$ (135,332)	(135,332)	(84,381)	50,951	123,084

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
EMERGENCY DEPLOYMENT REIMBURSEMENT				
Revenues				
Fees, licenses and permits	\$ 13,934		(13,934)	
Expenditures				
Health and public safety				
Personnel	11,900		11,900	
Commodities	1,034		1,034	
Contractual	1,000		1,000	
Total expenditures	13,934	-	13,934	-
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
SHERIFF'S BASIC CORRECTIONAL OFFICER TRAINING FUND					
Revenues					
Intergovernmental					
State	\$ 149,771	149,771	86,810	(62,961)	173,493
Investment income			201	201	(49)
Miscellaneous			115,342	115,342	
Total revenues	149,771	149,771	202,353	52,582	173,444
Expenditures					
Current					
Health and public safety					
Personnel	7,991	15,991	11,645	4,346	9,860
Commodities	19,751	11,751	10,138	1,613	7,585
Contractual	179,959	229,959	198,404	31,555	129,833
Total expenditures	207,701	257,701	220,187	37,514	147,278
Net change in fund balance	(57,930)	(107,930)	(17,834)	90,096	26,166
Fund balance					
December 1	(5,359)	(5,359)	(5,359)		(31,525)
November 30	\$ (63,289)	(113,289)	(23,193)	90,096	(5,359)

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
ECONOMIC DEVELOPMENT AND PLANNING					
Revenues					
Intergovernmental					
State	\$ 32,000	32,000	36,161	4,161	162,223
Court fees and fines	38,400	38,400	61,397	22,997	
Fees, licenses and permits	2,221,150	2,221,150	2,133,018	(88,132)	2,311,458
Charges for services	451,100	451,100	418,217	(32,883)	349
Investment income	2,375	2,375	8,676	6,301	1,791
Miscellaneous	3,000	3,000	19,637	16,637	68,993
Total revenues	2,748,025	2,748,025	2,677,106	(70,919)	2,544,814
Expenditures					
Current					
General government					
Personnel	1,763,364	1,871,622	1,754,003	117,619	1,621,338
Commodities	33,700	34,686	29,599	5,087	32,172
Contractual	1,300,633	1,190,792	957,018	233,774	1,121,489
Total current	3,097,697	3,097,100	2,740,620	356,480	2,774,999
Capital outlays	66,000	66,597	66,597		64,500
Total expenditures	3,163,697	3,163,697	2,807,217	356,480	2,839,499
Excess (deficiency) of revenues over expenditures	(415,672)	(415,672)	(130,111)	285,561	(294,685)
Other financing sources					
Transfers in					
General Fund	450,000	450,000	450,000		448,683
County Cash Bond	30,000	30,000	16,010	(13,990)	
Local Gas Tax	8,000	8,000		(8,000)	
Total other financing sources	488,000	488,000	466,010	(21,990)	448,683
Net change in fund balance	72,328	72,328	335,899	263,571	153,998
Fund balance					
December 1	(327,807)	(327,807)	(327,807)		(481,805)
November 30	\$ (255,479)	(255,479)	8,092	263,571	(327,807)

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
NEUTRAL SITE CUSTODY EXCHANGE					
Revenues					
Charges for services	\$ 250,000	250,000	243,058	(6,942)	260,757
Investment income	1,963	1,963	1,538	(425)	(533)
Miscellaneous	500	500	150	(350)	18,870
Total revenues	252,463	252,463	244,746	(7,717)	279,094
Expenditures					
Current					
Judicial					
Personnel	189,048	191,604	130,819	60,785	163,896
Commodities	4,149	4,149	3,043	1,106	13,040
Contractual	51,297	48,741	42,125	6,616	81,278
Total current	244,494	244,494	175,987	68,507	258,214
Capital outlays					134,101
Total expenditures	244,494	244,494	175,987	68,507	392,315
Net change in fund balance	7,969	7,969	68,759	60,790	(113,221)
Fund balance					
December 1	376,514	376,514	376,514		489,735
November 30	\$ 384,483	384,483	445,273	60,790	376,514

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
SHERIFF'S POLICE VEHICLE				
Revenues				
Court fees and fines	\$	16,343	16,343	48,682
Charges for services	36,810	16,884	(19,926)	
Investment Income		68	68	(118)
Total revenues	36,810	33,295	(3,515)	48,564
Expenditures				
Current				
Health and public safety				
Commodities	85,050	83,700	1,350	77,971
Net change in fund balance	(48,240)	(50,405)	(2,165)	(29,407)
Fund balance				
December 1	(11,096)	(11,096)		18,311
November 30	\$ (59,336)	(61,501)	(2,165)	(11,096)

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
RENTAL HOUSING SUPPORT PROGRAM				
Revenues				
Fees, licenses and permits	\$			36,548
Investment income		1,094	1,094	(631)
Total revenues	-	1,094	1,094	35,917
Expenditures				
Current				
General government				
Personnel	92,765	37,175	55,590	
Commodities	28,500	7,074	21,426	
Contractual	96,157	90,874	5,283	
Public services				
Personnel				54,011
Commodities				6,000
Contractual				83,592
Total expenditures	217,422	135,123	82,299	143,603
Net change in fund balance	(217,422)	(134,029)	83,393	(107,686)
Fund balance				
December 1	261,562	261,562		369,248
November 30	\$ 44,140	127,533	83,393	261,562

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
OEM COMMUNITY EDUCATION AND VOLUNTARY OUTREACH					
Revenues					
Charges for services	\$ 25,500	25,500	21,171	(4,329)	21,790
Investment income			9	9	
Total Revenues	25,500	25,500	21,180	(4,320)	21,790
Expenditures					
Current					
Health and public safety					
Commodities	2,000	4,500	4,171	329	800
Contractual	24,000	21,500	18,548	2,952	19,949
Total expenditures	26,000	26,000	22,719	3,281	20,749
Net change in fund balance	(500)	(500)	(1,539)	(1,039)	1,041
Fund balance					
December 1	2,301	2,301	2,301		1,260
November 30	\$ 1,801	1,801	762	(1,039)	2,301

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
CONVALESCENT CENTER FOUNDATION FUNDED PROJECTS					
Revenues					
Investment income	\$		28	28	(27)
Miscellaneous	100,000	176,000	186,420	10,420	45,113
Total revenues	100,000	176,000	186,448	10,448	45,086
Expenditures					
Capital outlays	100,000	176,000	8,274	167,726	89,629
Net change in fund balance	-	-	178,174	178,174	(44,543)
Fund balance					
December 1	(36,336)	(36,336)	(36,336)		8,207
November 30	\$ (36,336)	(36,336)	141,838	178,174	(36,336)

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
CORONER'S FEE FUND					
Revenues					
Charges for services	\$ 157,000	157,000	196,493	39,493	165,607
Investment income			63	63	(41)
Total revenues	157,000	157,000	196,556	39,556	165,566
Expenditures					
Current					
General government					
Personnel	74,185	79,975	65,536	14,439	82,180
Commodities	16,900	21,574	19,402	2,172	16,861
Contractual	48,940	38,476	18,292	20,184	77,328
Total expenditures	140,025	140,025	103,230	36,795	176,369
Net change in fund balance	16,975	16,975	93,326	76,351	(10,803)
Fund balance					
December 1	(14,369)	(14,369)	(14,369)		(3,566)
November 30	\$ 2,606	2,606	78,957	76,351	(14,369)

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION				
Revenues				
Charges for services	\$ 180,596	141,346	(39,250)	187,085
Investment income	600	546	(54)	120
Miscellaneous		11	11	
Total revenues	181,196	141,903	(39,293)	187,205
Expenditures				
Current				
Judicial				
Commodities	26,500	9,238	17,262	7,766
Contractual	334,500	346,035	(11,535)	
Total current	361,000	355,273	5,727	7,766
Capital outlays	60,000	46,066	13,934	4,176
Total expenditures	421,000	401,339	19,661	11,942
Net change in fund balance	(239,804)	(259,436)	(19,632)	175,263
Fund balance				
December 1	542,932	542,932		367,669
November 30	\$ 303,128	283,496	(19,632)	542,932

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
YOUTH HOME					
Revenues					
Taxes	\$ 1,250,000	1,250,000	1,274,080	24,080	1,271,765
Intergovernmental					
State	40,000	40,000	107,350	67,350	86,822
Charges for services	2,500	2,500	2,855	355	
Investment income			4,393	4,393	1,006
Miscellaneous					
Parent reimbursement					3,130
Other					2,282
Total revenues	1,292,500	1,292,500	1,388,678	96,178	1,365,005
Expenditures					
Current					
Judicial					
Personnel	487,208	489,897	439,596	50,301	395,421
Commodities	25,800	25,800	21,317	4,483	10,921
Contractual	1,179,492	1,176,803	689,711	487,092	745,634
Total expenditures	1,692,500	1,692,500	1,150,624	541,876	1,151,976
Excess (deficiency) of revenues over expenditures	(400,000)	(400,000)	238,054	638,054	213,029
Other financing sources					
Transfers in					
General Fund	400,000	400,000	400,000		
Net change in fund balance	-	-	638,054	638,054	213,029
Fund balance					
December 1	54,557	54,557	54,557		(158,472)
November 30	\$ 54,557	54,557	692,611	638,054	54,557

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
DRUG COURT AND MENTAL ILLNESS COURT ALTERNATIVE PROGRAM					
Revenues					
Charges for services	\$ 625,000	625,000	484,231	(140,769)	601,334
Investment income	656	656	593	(63)	(241)
Total revenues	625,656	625,656	484,824	(140,832)	601,093
Expenditures					
Current					
Judicial					
Personnel	347,828	350,019	324,992	25,027	369,048
Commodities	1,425	1,425	625	800	608
Contractual	208,184	205,993	156,170	49,823	119,763
Total expenditures	557,437	557,437	481,787	75,650	489,419
Net change in fund balance	68,219	68,219	3,037	(65,182)	111,674
Fund balance					
December 1	179,568	179,568	179,568		67,894
November 30	\$ 247,787	247,787	182,605	(65,182)	179,568

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
HIGHWAY MOTOR FUEL TAX					
Revenues					
Intergovernmental					
Federal	\$				357,582
State	8,126,990	8,126,990	5,516,975	(2,610,015)	4,350,886
Investment income	70,000	70,000	76,239	6,239	10,093
Total revenues	8,196,990	8,196,990	5,593,214	(2,603,776)	4,718,561
Expenditures					
Current					
Highway, streets and bridges					
Contractual	5,551,000	5,691,000	4,567,666	1,123,334	4,581,704
Capital outlays	12,563,361	12,423,361	2,270,526	10,152,835	1,964,639
Total expenditures	18,114,361	18,114,361	6,838,192	11,276,169	6,546,343
Excess (deficiency) of revenues over expenditures	(9,917,371)	(9,917,371)	(1,244,978)	8,672,393	(1,827,782)
Other financing sources					
Transfers in					
Debt Service					
2005 Transportation Revenue			4,391,617	4,391,617	3,432,824
Refunding Bonds					
Net change in fund balance	(9,917,371)	(9,917,371)	3,146,639	13,064,010	1,605,042
Fund balance					
December 1	10,804,593	10,804,593	10,804,593		9,199,551
November 30	\$ 887,222	887,222	13,951,232	13,064,010	10,804,593

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
ANIMAL CONTROL ACT				
Revenues				
Court fees and fines	\$ 5,125	3,039	(2,086)	
Charges for services	1,805,900	1,570,747	(235,153)	1,580,915
Investment income	2,650	5,532	2,882	3,229
Miscellaneous	11,665	10,935	(730)	19,769
Total revenues	1,825,340	1,590,253	(235,087)	1,603,913
Expenditures				
Current				
General government				
Personnel	1,166,743	1,073,900	92,843	1,028,957
Commodities	148,500	115,497	33,003	89,736
Contractual	431,108	342,768	88,340	342,120
Total current	1,746,351	1,532,165	214,186	1,460,813
Capital outlays	35,000	6,812	28,188	
Total expenditures	1,781,351	1,538,977	242,374	1,460,813
Net change in fund balance	43,989	51,276	7,287	143,100
Fund balance				
December 1	10,804,593	1,072,109	(9,732,484)	929,009
November 30	\$ 10,848,582	1,123,385	(9,725,197)	1,072,109

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
LAW LIBRARY					
Revenues					
Charges for services	\$ 511,200	511,200	403,709	(107,491)	433,830
Investment income	3,000	3,000	6,616	3,616	338
Total revenues	514,200	514,200	410,325	(103,875)	434,168
Expenditures					
Current					
Judicial					
Personnel	222,664	226,664	215,281	11,383	206,165
Commodities	280,000	285,000	274,443	10,557	263,468
Contractual	81,482	72,482	6,269	66,213	67,385
Total expenditures	584,146	584,146	495,993	88,153	537,018
Net change in fund balance	(69,946)	(69,946)	(85,668)	(15,722)	(102,850)
Fund balance					
December 1	1,158,140	1,158,140	1,158,140		1,260,990
November 30	\$ 1,088,194	1,088,194	1,072,472	(15,722)	1,158,140

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
PROBATION SERVICES				
Revenues				
Charges for services	\$ 947,160	1,025,822	78,662	1,100,389
Investment income		22,415	22,415	(2,251)
Miscellaneous	20,000	19,453	(547)	14,414
Total revenues	967,160	1,067,690	100,530	1,112,552
Expenditures				
Current				
Judicial				
Commodities	56,525	51,591	4,934	51,785
Contractual	756,665	478,915	277,750	484,410
Total current	813,190	530,506	282,684	536,195
Capital outlays	514,000	281,543	232,457	541,275
Total expenditures	1,327,190	812,049	515,141	1,077,470
Excess (deficiency) of revenues over expenditures	(360,030)	255,641	615,671	35,082
Other financing sources				
Transfers in				
Special Revenue				
Illinois Criminal Justice Information Authority				8,705
Net change in fund balance	(360,030)	255,641	615,671	43,787
Fund balance				
December 1	3,532,354	3,532,354		3,488,567
November 30	\$ 3,172,324	3,787,995	615,671	3,532,354

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
TAX SALE AUTOMATION					
Revenues					
Charges for services	\$ 32,000	32,000	3,100	(28,900)	34,250
Investment income	3,000	3,000	2,537	(463)	(554)
Miscellaneous			35,435	35,435	42,594
Total revenues	35,000	35,000	41,072	6,072	76,290
Expenditures					
Current					
General government					
Personnel	54,850	57,647	46,294	11,353	39,988
Commodities	12,800	12,800	11,892	908	9,243
Contractual	28,897	26,100	10,542	15,558	21,250
Total expenditures	96,547	96,547	68,728	27,819	70,481
Excess (deficiency) of revenues over expenditures	(61,547)	(61,547)	(27,656)	33,891	5,809
Other financing sources					
Transfers in					
Health Department	35,000	35,000		(35,000)	
Net change in fund balance	(26,547)	(26,547)	(27,656)	(1,109)	5,809
Fund balance					
December 1	743,724	743,724	743,724		737,915
November 30	\$ 717,177	717,177	716,068	(1,109)	743,724

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
RECORDER DOCUMENT STORAGE				
Revenues				
Charges for services	\$ 634,816	421,089	(213,727)	803,929
Investment income	900	1,983	1,083	317
Total revenues	635,716	423,072	(212,644)	804,246
Expenditures				
Current				
General government				
Personnel	426,922	314,510	112,412	298,235
Commodities	37,580	25,742	11,838	27,967
Contractual	215,365	144,635	70,730	154,574
Total expenditures	679,867	484,887	194,980	480,776
Net change in fund balance	(44,151)	(61,815)	(17,664)	323,470
Fund balance				
December 1	738,048	738,048		414,578
November 30	\$ 693,897	676,233	(17,664)	738,048

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
COURT AUTOMATION					
Revenues					
Charges for services	\$ 2,141,259	2,141,259	2,087,469	(53,790)	2,305,091
Investment income	3,500	3,500	2,611	(889)	(766)
Total revenues	2,144,759	2,144,759	2,090,080	(54,679)	2,304,325
Expenditures					
Current					
Judicial					
Commodities	157,790	157,790	39,106	118,684	105,320
Contractual	2,458,000	2,533,000	2,461,298	71,702	2,279,522
Total current	2,615,790	2,690,790	2,500,404	190,386	2,384,842
Capital outlays	175,000	100,000		100,000	11,160
Total expenditures	2,790,790	2,790,790	2,500,404	290,386	2,396,002
Net change in fund balance	(646,031)	(646,031)	(410,324)	235,707	(91,677)
Fund balance					
December 1	662,347	662,347	662,347		754,024
November 30	\$ 16,316	16,316	252,023	235,707	662,347

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
ENVIRONMENT RELATED PUBLIC WORKS PROJECTS				
Revenues				
Investment income	\$ 1,000	792	(208)	(321)
Expenditures				
Capital outlays				81,400
Net change in fund balance	1,000	792	(208)	(81,721)
Fund balance				
December 1	179,561	179,561		261,282
November 30	\$ 180,561	180,353	(208)	179,561

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
TOWNSHIP PROJECT REIMBURSEMENT				
Revenues				
Intergovernmental				
Other	\$ 1,500,000	885,000	(615,000)	665,920
Expenditures				
Current				
Highways, streets and bridges				
Contractual	1,500,000	849,705	650,295	
Capital outlays				629,034
Total expenditures	1,500,000	849,705	650,295	629,034
Net change in fund balance	-	35,295	35,295	36,886
Fund balance				
December 1	107,734	107,734		70,848
November 30	\$ 107,734	143,029	35,295	107,734

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
WETLAND MITIGATION				
Revenues				
Intergovernmental-				
Other	\$	3,179,420	3,179,420	
Fees, licenses and permits		389,708	389,708	390,272
Investment income	40,000	58,894	18,894	29,444
Miscellaneous	250,000	737	(249,263)	
Total revenues	290,000	3,628,759	3,338,759	419,716
Expenditures				
Current				
Conservation and recreation				
Commodities	7,000	51,000	(44,000)	
Contractual	3,560,500	426,339	3,134,161	
Public works				
Commodities				(51,000)
Contractual				2,928,553
Total current	3,567,500	477,339	3,090,161	2,877,553
Capital outlays	3,925,000	2,760,844	1,164,156	4,193,321
Total expenditures	7,492,500	3,238,183	4,254,317	7,070,874
Net change in fund balance	(7,202,500)	390,576	7,593,076	(6,651,158)
Fund balance				
December 1	9,048,466	9,048,466		15,699,624
November 30	\$ 1,845,966	9,439,042	7,593,076	9,048,466

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
STATE'S ATTORNEY RECORDS AUTOMATION					
Revenues					
Charges for services	\$ 10,000	10,000	14,532	4,532	9,323
Expenditures					
Current					
Judicial					
Commodities	8,000	12,000	5,254	6,746	2,249
Net change in fund balance	2,000	(2,000)	9,278	11,278	7,074
Fund balance					
December 1	7,793	7,793	7,793		719
November 30	\$ 9,793	5,793	17,071	11,278	7,793

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
ELECTRONIC CITATION OPERATIONS				
Revenues				
Charges for services	\$ 246,040	218,775	(27,265)	251,818
Investment income	1,142	1,101	(41)	(216)
Total revenues	247,182	219,876	(27,306)	251,602
Expenditures				
Current				
Judicial				
Commodities	50,000	34,150	15,850	50,000
Contractual	342,200	187,668	154,532	136,222
Total expenditures	392,200	221,818	170,382	186,222
Net change in fund balance	(145,018)	(1,942)	143,076	65,380
Fund balance				
December 1	326,643	326,643		261,263
November 30	\$ 181,625	324,701	143,076	326,643

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
FEE IN LIEU OF WATER QUALITY PROGRAM				
Revenues				
Licenses and permits	\$	90,081	90,081	18,955
Other financing sources				
Transfers in				
Special Revenue				
Detention Variance Fee Fund				36,205
Net change in fund balance	-	90,081	90,081	55,160
Fund balance				
December 1	55,160	55,160		
November 30	\$ 55,160	145,241	90,081	55,160

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
DEPARTMENT OF ENERGY				
Revenues				
Intergovernmental				
Federal	\$	559,524	26,194	(533,330)
Expenditures				
Current				
Public services				
Personnel		79,989	7,428	72,561
Commodities		9,753		9,753
Contractual		469,782	14,036	455,746
Total expenditures	-	559,524	21,464	538,060
Net change in fund balance	-	-	4,730	4,730
Fund balance				
December 1				
November 30	\$	-	4,730	4,730

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Revenues				
Intergovernmental				
Federal	\$	1,365,742	4,614,710	3,248,968
State		265,475	487,830	222,355
Investment income		270	1,367	1,097
Miscellaneous			112,115	112,115
Total revenues	-	1,631,487	5,216,022	3,584,535
Expenditures				
Current				
Public services				
Personnel	1,073,067	2,172,973	1,031,136	1,141,837
Commodities	49,681	123,045	43,120	79,925
Contractual	3,626,886	7,072,261	3,253,495	3,818,766
Judicial				
Personnel	746,844	1,458,585	734,534	724,051
Commodities	3,500	5,761	2,964	2,797
Contractual	57,156	160,404	100,116	60,288
Total current	5,557,134	10,993,029	5,165,365	5,827,664
Capital outlays	36,000			
Total expenditures	5,593,134	10,993,029	5,165,365	5,827,664
Excess (deficiency) of revenues over expenditures	(5,593,134)	(9,361,542)	50,657	9,412,199
Other financing sources				
Transfers in				
General Fund		22,580		(22,580)
Net change in fund balance	(5,593,134)	(9,338,962)	50,657	9,389,619
Fund balance				
December 1	66,213	66,213	66,213	
November 30	\$ (5,526,921)	(9,272,749)	116,870	9,389,619

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
DEPARTMENT OF HOMELAND SECURITY				
Revenues				
Intergovernmental				
Federal	\$		212,848	212,848
Expenditures				
Current				
Public works				
Commodities		10,000	9,926	74
Contractual	2,050,000	2,050,000	40,270	2,009,730
Total current	2,050,000	2,060,000	50,196	2,009,804
Capital outlays	754,418	754,418	16,500	737,918
Total expenditures	2,804,418	2,814,418	66,696	2,747,722
Net change in fund balance	(2,804,418)	(2,814,418)	146,152	2,960,570
Fund balance				
December 1	(162,652)	(162,652)	(162,652)	
November 30	\$ (2,967,070)	(2,977,070)	(16,500)	2,960,570

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Major Fund)				
Revenues				
Intergovernmental				
Federal	\$	7,459,717	6,037,428	(1,422,289)
Investment Income			30	30
Miscellaneous			970,944	970,944
Total revenues	-	7,459,717	7,008,402	(451,315)
Expenditures				
Current				
Public services				
Personnel	1,485,026	2,727,920	955,211	1,772,709
Commodities	18,950	40,350	8,374	31,976
Contractual	19,668,070	33,394,264	6,309,417	27,084,847
Total current	21,172,046	36,162,534	7,273,002	28,889,532
Capital outlays		5,710,000	6,633,356	(923,356)
Total expenditures	21,172,046	41,872,534	13,906,358	27,966,176
Net change in fund balance	(21,172,046)	(34,412,817)	(6,897,956)	27,514,861
Fund balance				
December 1	223,957	223,957	223,957	
November 30	\$ (20,948,089)	(34,188,860)	(6,673,999)	27,514,861

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
DEPARTMENT OF JUSTICE				
Revenues				
Intergovernmental				
Federal	\$	928,405	550,221	(378,184)
Other			326,796	326,796
Miscellaneous			13,853	13,853
Total revenues	-	928,405	890,870	(37,535)
Expenditures				
Current				
Health and public safety				
Personnel	175,779	312,355	27,729	284,626
Commodities	111,276	240,749	76,070	164,679
Contractual	164,343	314,362	91,210	223,152
Judicial				
Personnel	455,785	1,016,321	313,281	703,040
Commodities	24,733	41,362	12,428	28,934
Contractual	730,375	990,729	232,016	758,713
Total current	1,662,291	2,915,878	752,734	2,163,144
Capital outlays	230,840	398,946	73,490	325,456
Total expenditures	1,893,131	3,314,824	826,224	2,488,600
Excess (deficiency) of revenues over expenditures	(1,893,131)	(2,386,419)	64,646	2,451,065
Other financing sources				
Transfers in				
General Fund		41,711	14,587	(27,124)
Special Revenue				
Probation Services		17,745		(17,745)
State Funds S.A. 1418		70,321		(70,321)
Total other financing sources	-	129,777	14,587	(115,190)
Net change in fund balance	(1,893,131)	(2,256,642)	79,233	2,335,875
Fund balance				
December 1	(40,698)	(40,698)	(40,698)	
November 30	\$ (1,933,829)	(2,297,340)	38,535	2,335,875

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
DEPARTMENT OF LABOR				
Revenues				
Intergovernmental				
Federal	\$	5,032,437	5,893,949	861,512
Miscellaneous			106,670	106,670
Total revenues	-	5,032,437	6,000,619	968,182
Expenditures				
Current				
Public services				
Personnel	5,390,489	7,585,950	2,146,494	5,439,456
Commodities	96,392	146,092	39,121	106,971
Contractual	9,905,806	12,989,793	3,783,285	9,206,508
Total expenditures	15,392,687	20,721,835	5,968,900	14,752,935
Net change in fund balance	(15,392,687)	(15,689,398)	31,719	15,721,117
Fund balance				
December 1	(47,505)	(47,505)	(47,505)	
November 30	\$ (15,440,192)	(15,736,903)	(15,786)	15,721,117

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
DEPARTMENT OF TRANSPORTATION				
Revenues				
Intergovernmental				
Federal	\$		211,969	211,969
Expenditures				
Current				
Public Services				
Contractual	225,728	225,728	128,100	97,628
Net change in fund balance	(225,728)	(225,728)	83,869	309,597
Fund balance				
December 1	(106,371)	(106,371)	(106,371)	
November 30	\$ (332,099)	(332,099)	(22,502)	309,597

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
US ELECTION ASSISTANCE				
Revenues				
Intergovernmental				
Federal	\$		470,708	470,708
Expenditures				
Current				
Public services				
Commodities	334,894	109,856		109,856
Contractual	344,613	569,651	463,463	106,188
Total current	679,507	679,507	463,463	216,044
Capital outlays	365,830	365,830		365,830
Total expenditures	1,045,337	1,045,337	463,463	581,874
Net change in fund balance	(1,045,337)	(1,045,337)	7,245	1,052,582
Fund balance				
December 1	(7,245)	(7,245)	(7,245)	
November 30	\$ (1,052,582)	(1,052,582)	-	1,052,582

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
ENVIRONMENTAL PROTECTION AGENCY				
Revenues				
Intergovernmental				
Federal	\$		1,342,117	1,342,117
Expenditures				
Current				
Conservation and recreation				
Personnel	114,072	43,480	75,042	(31,562)
Contractual	66,265	398,716	354,602	44,114
Total current	180,337	442,196	429,644	12,552
Capital outlays	1,308,725	1,046,866	789,836	257,030
Total expenditures	1,489,062	1,489,062	1,219,480	269,582
Net change in fund balance	(1,489,062)	(1,489,062)	122,637	1,611,699
Fund balance				
December 1	(129,945)	(129,945)	(129,945)	
November 30	\$ (1,619,007)	(1,619,007)	(7,308)	1,611,699

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY				
Revenues				
Intergovernmental				
State	\$	2,531,515	2,522,911	(8,604)
Investment income		1,130	814	(316)
Miscellaneous			3,301	3,301
Total revenues	-	2,532,645	2,527,026	(5,619)
Expenditures				
Current				
Public services				
Personnel	394,654	677,233	188,014	489,219
Commodities	9,133	13,505	3,032	10,473
Contractual	3,008,400	5,252,964	2,732,491	2,520,473
Total current	3,412,187	5,943,702	2,923,537	3,020,165
Capital outlays	985,000	986,130	351,814	634,316
Total expenditures	4,397,187	6,929,832	3,275,351	3,654,481
Net change in fund balance	(4,397,187)	(4,397,187)	(748,325)	3,648,862
Fund balance				
December 1	251,690	251,690	251,690	
November 30	\$ (4,145,497)	(4,145,497)	(496,635)	3,648,862

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
ILLINOIS ATTORNEY GENERAL				
Revenues				
Intergovernmental				
State	\$	28,380	24,954	(3,426)
Expenditures				
Current				
Judicial				
Personnel	25,800	54,180	27,082	27,098
Net change in fund balance	(25,800)	(25,800)	(2,128)	23,672
Fund balance				
December 1	2,128	2,128	2,128	
November 30	\$ (23,672)	(23,672)	-	23,672

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
ILLINOIS DEPARTMENT OF AGING				
Revenues				
Intergovernmental				
Federal	\$	684,563	543,395	(141,168)
State		3,695,112	3,120,641	(574,471)
Other			200,000	200,000
Miscellaneous		3,854	10,798	6,944
Total revenues	-	4,383,529	3,874,834	(508,695)
Expenditures				
Current				
Public services				
Personnel	3,775,715	7,918,111	3,601,779	4,316,332
Commodities	7,500	53,549	34,575	18,974
Contractual	390,793	846,390	380,105	466,285
Current expenditures	4,174,008	8,818,050	4,016,459	4,801,591
Capital outlays		12,998	12,997	1
Total expenditures	4,174,008	8,831,048	4,029,456	4,801,592
Excess (deficiency) of revenues over expenditures	(4,174,008)	(4,447,519)	(154,622)	4,292,897
Other financing sources				
Transfers in				
General Fund		250,000		(250,000)
Net change in fund balance	(4,174,008)	(4,197,519)	(154,622)	4,042,897
Fund balance				
December 1	1,339,771	1,339,771	1,339,771	
November 30	\$ (2,834,237)	(2,857,748)	1,185,149	4,042,897

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
ILLINOIS PUBLIC HEALTH				
Revenues				
Intergovernmental				
State	\$		4,320	4,320
Expenditures				
Current				
Public services				
Commodities		1,730	1,341	389
Contractual		2,590	2,590	
Total expenditures	-	4,320	3,931	389
Net change in fund balance	-	(4,320)	389	4,709
Fund balance				
December 1				
November 30	\$ -	(4,320)	389	4,709

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
ILLINOIS DEPARTMENT OF REVENUE				
Revenues				
Intergovernmental				
State	\$	4,620	4,620	
Expenditures				
Current				
Health and public safety				
Personnel	3,900	7,910	3,252	4,658
Commodities	160	320		320
Contractual	450	900	386	514
Total expenditures	4,510	9,130	3,638	5,492
Net change in fund balance	(4,510)	(4,510)	982	5,492
Fund balance				
December 1	3,108	3,108	3,108	
November 30	\$ (1,402)	(1,402)	4,090	5,492

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

Year Ended November 30, 2014

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
ILLINOIS DEPARTMENT OF VETERAN AFFAIRS			
Revenues			
Intergovernmental			
State	\$	46,636	46,636
Expenditures			
Current			
Public Services			
Contractual	60,000	46,636	13,364
Net change in fund balance	(60,000)	-	60,000
Fund balance			
December 1			
November 30	\$ (60,000)	-	60,000

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
ILLINOIS VIOLENCE PREVENTION AUTHORITY				
Revenues				
Intergovernmental				
State	\$	17,000	19,948	2,948
Expenditures				
Current				
Judicial				
Commodities	1,000	3,010	2,111	899
Contractual	34,338	60,758	22,182	38,576
Total expenditures	35,338	63,768	24,293	39,475
Net change in fund balance	(35,338)	(46,768)	(4,345)	42,423
Fund balance				
December 1				
November 30	\$ (35,338)	(46,768)	(4,345)	42,423

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
ILLINOIS STATE AGENCIES				
Revenues				
Intergovernmental				
State	\$	276,249	265,718	(10,531)
Expenditures				
Current				
General government				
Contractual		2,000	2,000	
Health and public safety				
Commodities		8,730	4,648	4,082
Contractual		1,270	914	356
Judicial				
Personnel		247,742	233,256	14,486
Commodities		3,689	2,460	1,229
Contractual		27,538	40,225	(12,687)
Total expenditures	-	290,969	283,503	7,466
Net change in fund balance	-	(14,720)	(17,785)	(3,065)
Fund balance				
December 1				
November 30	\$ -	(14,720)	(17,785)	(3,065)

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
FAMILY SELF SUFFICIENCY				
Revenues				
Investment income	\$		246	246
Expenditures				
Current				
Public services				
Personnel	127,442	44,108	5,828	38,280
Contractual	5,000	5,000		5,000
Total expenditures	132,442	49,108	5,828	43,280
Net change in fund balance	(132,442)	(49,108)	(5,582)	43,526
Fund balance				
December 1	50,562	50,562	50,562	
November 30	\$ (81,880)	1,454	44,980	43,526

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
CONVALESCENT CENTER FOUNDATION GRANT				
Revenues				
Investment Income	\$		36	36
Miscellaneous			7,791	7,791
Total revenues	-	-	7,827	7,827
Expenditures				
Public services				
Personnel	46,520	46,520	3,526	42,994
Contractual		20,000	4,940	15,060
Total expenditures	46,520	66,520	8,466	58,054
Net change in fund balance	(46,520)	(66,520)	(639)	65,881
Fund balance				
December 1	1,855	1,855	1,855	
November 30	\$ (44,665)	(64,665)	1,216	65,881

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
ILLINOIS COMMUNITY ACTION				
Revenues				
Miscellaneous	\$		26,004	26,004
Expenditures				
Current				
Public services				
Personnel	138,337	158,337	27,209	131,128
Commodities	298	298		298
Contractual	500	500		500
Total expenditures	139,135	159,135	27,209	131,926
Net change in fund balance	(139,135)	(159,135)	(1,205)	157,930
Fund balance				
December 1	(933)	(933)	(933)	
November 30	\$ (140,068)	(160,068)	(2,138)	157,930

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

Year Ended November 30, 2014

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
MAC ARTHUR FOUNDATION			
Expenditures			
Current			
Public services			
Commodities	\$ 5,566		5,566
Contractual	309,684		309,684
Total expenditures	315,250	-	315,250
Net change in fund balance	(315,250)		315,250
Fund balance			
December 1			
November 30	\$ (315,250)	-	315,250

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

Year Ended November 30, 2014

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
YOUTH OUTREACH SERVICES				
Expenditures				
Current				
General government				
Contractual	\$ 15,150	15,150		15,150
Net change in fund balance	(15,150)	(15,150)		15,150
Fund balance				
December 1				
November 30	\$ (15,150)	(15,150)	-	15,150

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

Year Ended November 30, 2014

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)
ILLINOIS CLEAN ENERGY COMMUNITY FOUNDATION			
Revenues			
Miscellaneous	\$	36,000	36,000
Expenditures			
Current			
Public services			
Contractual	36,000		36,000
Net change in fund balance	(36,000)	36,000	72,000
Fund balance			
December 1	(36,000)	(36,000)	
November 30	\$ (72,000)	-	72,000

DU PAGE COUNTY, ILLINOIS

DEBT SERVICE FUNDS

Budgeted Funds Only

Special Service Area Bonds - Water System/Sanitary Sewer Projects – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs for Special Service Area Bonds used to finance water system and sanitary sewer projects. These bonds are Unlimited Tax Ad Valorem within the Special Service Area only.

1993 General Obligation Bonds (Alt. Rev. Source) - Jail Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease the 1991 Jail Project Bonds issue.

1993 General Obligation Bonds (Alt. Rev. Source) - Stormwater Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease the 1991 Stormwater Project Bonds issue.

2002 General Obligation Refunding Bonds (Alt. Rev. Source) - Stormwater Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease a portion of the 1993 Stormwater Project Bonds.

2005 General Obligation Refunding Bonds (Alt. Rev. Source) - Drainage Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Drainage Project Bonds.

2005 Transportation Revenue Refunding Bonds – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Transportation Revenue Bonds.

2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease the 2001 Limited Tax General Obligation Courthouse Project Bonds and to acquire new money.

2006 General Obligation Refunding Bonds (Alt. Rev. Source) - Stormwater Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Stormwater Project Bonds.

2010 General Obligation Bonds (Alt. Rev. Source) - Build America Bonds and Recovery Zone Economic Development Bonds – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue.

2011 General Obligation Refunding Bonds (Alt. Rev. Source) - Drainage Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Drainage Project Bonds.

DUPAGE COUNTY, ILLINOIS

E-1

COMBINED SCHEDULE OF BALANCE SHEETS

DEBT SERVICE FUNDS

November 30, 2014

With comparative totals at November 30, 2013

	2014	2013
ASSETS		
Cash		
Demand deposits	\$ 6,666,078	10,360,510
Certificates of deposit	2,812,866	
Investments	20,227,513	18,612,821
Receivables		
Taxes	5,418,777	5,405,318
Interest	12,362	10,726
Due from Federal, State and other governmental units	4,388,913	4,340,723
Due from other funds		110,587
Total assets	<u>\$ 39,526,509</u>	<u>38,840,685</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities		
Due to other funds	\$	167,896
Deferred inflows of resources		
Unavailable property taxes	4,856,942	4,878,250
Unavailable other taxes	172,673	164,757
Total deferred inflows of resources	<u>5,029,615</u>	<u>5,043,007</u>
Fund balance		
Restricted for debt service	<u>34,496,894</u>	<u>33,629,782</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 39,526,509</u>	<u>38,840,685</u>

DUPAGE COUNTY, ILLINOIS

E-2

**COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**
DEBT SERVICE FUNDS

Year Ended November 30, 2014

With comparative totals for the year ended November 30, 2013

	2014	2013
Revenues		
Taxes		
Property	\$ 4,937,884	4,699,275
Sales	1,970,001	1,700,824
Other	18,567,761	18,387,950
Intergovernmental	15,359,226	14,422,765
Investment income	48,294	(1,363)
Miscellaneous	2,079	
Total revenues	40,885,245	39,209,451
Expenditures		
Current		
General government	259,651	37,049
Debt service		
Principal	17,519,096	16,595,000
Interest	13,815,161	14,675,544
Fiscal agent fees	2,150	2,525
Bond issuance costs		52,079
Total expenditures	31,596,058	31,362,197
Excess (deficiency) of revenues over expenditures	9,289,187	7,847,254
Other financing sources (uses)		
Bond Proceeds		259,278
Refunding Bonds Issued		3,496,881
Payment to Refunded Bond Escrow Agent		(3,444,802)
Transfers in	14,648,754	14,655,303
Transfers (out)	(23,070,829)	(18,579,046)
Total other financing sources (uses)	(8,422,075)	(3,612,386)
Net change in fund balances	867,112	4,234,868
Fund balances		
December 1	33,629,782	29,394,914
November 30	\$ 34,496,894	33,629,782

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
SPECIAL SERVICE AREA BONDS - WATER SYSTEM/SANITARY SEWER PROJECTS					
Revenues					
Taxes					
Property	\$ 1,217,316	1,217,316	1,210,845	(6,471)	977,700
Investment income	10	10	1,369	1,359	1,820
Miscellaneous			2,079	2,079	
Total revenues	1,217,326	1,217,326	1,214,293	(3,033)	979,520
Expenditures					
Current					
General Government	12,500	105,274	259,651	(154,377)	37,049
Debt service					
Principal	790,878	822,312	639,096	183,216	490,000
Interest	314,276	292,443	261,155	31,288	300,644
Fiscal agent fees	2,700	2,700	850	1,850	2,175
Bond issuance costs					52,079
Total expenditures	1,120,354	1,222,729	1,160,752	61,977	881,947
Excess (deficiency) of revenues over expenditures	96,972	(5,403)	53,541	58,944	97,573
Other financing sources (uses)					
Bond Proceeds					259,278
Refunding Bonds Issued					3,496,881
Payment to Refunded Bond Escrow Agent					(3,444,802)
Total other financing sources (uses)	-	-	-	-	311,357
Net change in fund balance	96,972	(5,403)	53,541	58,944	408,930
Fund balance					
December 1	1,258,363	1,258,363	1,258,363		849,433
November 30	\$ 1,355,335	1,252,960	1,311,904	58,944	1,258,363

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
1993 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - JAIL PROJECT				
Revenues				
Investment income	\$ 8,000	15,292	7,292	4,880
Expenditures				
Debt service				
Principal	2,385,000	2,385,000		
Interest	1,236,060	1,236,060		1,302,840
Total expenditures	3,621,060	3,621,060	-	1,302,840
Excess (deficiency) of revenues over expenditures	(3,613,060)	(3,605,768)	7,292	(1,297,960)
Other financing sources				
Transfer in				
General Fund	3,689,280	3,683,550	(5,730)	3,686,500
Net change in fund balance	76,220	77,782	1,562	2,388,540
Fund balance				
December 1	3,046,312	3,046,312		657,772
November 30	\$ 3,122,532	3,124,094	1,562	3,046,312

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
1993 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 13,500	21,966	8,466	7,009
Expenditures				
Debt service				
Principal	3,425,000	3,425,000		
Interest	1,777,020	1,777,020		1,872,920
Total expenditures	5,202,020	5,202,020	-	1,872,920
Excess (deficiency) of revenues over expenditures	(5,188,520)	(5,180,054)	8,466	(1,865,911)
Other financing sources				
Transfer in				
Special Revenue Fund				
Stormwater Drainage	5,301,770	5,294,300	(7,470)	5,296,500
Net change in fund balance	113,250	114,246	996	3,430,589
Fund balance				
December 1	4,374,320	4,374,320		943,731
November 30	\$ 4,487,570	4,488,566	996	4,374,320

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2001 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$			2
Expenditures				
Debt service				
Principal				
Interest				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	2
Other financing uses				
Transfer out				
Special Revenue Fund				
Stormwater Drainage				(3,644)
Net change in fund balance				(3,642)
Fund balance				
December 1				3,642
November 30	\$	-	-	-

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2002 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - JAIL PROJECT				
Revenues				
Investment income	\$			(5,557)
Expenditures				
Debt service				
Principal				2,270,000
Interest				56,750
Total expenditures	-	-	-	2,326,750
Excess (deficiency) of revenues over expenditures	-	-	-	(2,332,307)
Other financing uses				
Transfer out				
General Fund				(6,176)
Net change in fund balance	-	-	-	(2,338,483)
Fund balance				
December 1				2,338,483
November 30	\$ -	-	-	-

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2002 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$			(7,993)
Expenditures				
Debt service				
Principal				3,265,000
Interest				81,625
Total expenditures	-	-	-	3,346,625
Excess (deficiency) of revenues over expenditures	-	-	-	(3,354,618)
Other financing uses				
Transfer out				
Special Revenue Fund				
Stormwater Drainage				(7,668)
Net change in fund balance	-	-	-	(3,362,286)
Fund balance				
December 1				3,362,286
November 30	\$	-	-	-

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2005 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - DRAINAGE PROJECT				
Revenues				
Taxes				
Sales	\$ 1,501,579	1,495,276	(6,303)	1,493,724
Investment income	2,000	10,618	8,618	(1,278)
Total revenues	1,503,579	1,505,894	2,315	1,492,446
Expenditures				
Debt service				
Principal	885,000	885,000		865,000
Interest	620,852	620,852		657,615
Fiscal agent fees	350	350		350
Total expenditures	1,506,202	1,506,202	-	1,522,965
Net change in fund balance	(2,623)	(308)	2,315	(30,519)
Fund balance				
December 1	2,005,955	2,005,955		2,036,474
November 30	\$ 2,003,332	2,005,647	2,315	2,005,955

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2005 TRANSPORTATION REVENUE REFUNDING BONDS				
Revenues				
Taxes				
Other	\$ 19,000,000	18,567,761	(432,239)	18,387,950
Intergovernmental				
State	14,000,000	15,359,226	1,359,226	14,422,765
Investment income	5,000	(11,797)	(16,797)	1,539
Total revenues	33,005,000	33,915,190	910,190	32,812,254
Expenditures				
Debt service				
Principal	7,315,000	7,315,000		6,960,000
Interest	3,311,325	3,311,325		3,668,200
Total expenditures	10,626,325	10,626,325	-	10,628,200
Excess of revenues over expenditures	22,378,675	23,288,865	910,190	22,184,054
Other financing uses				
Transfer out				
Special Revenue Fund				
Local Gas Tax	(19,000,000)	(18,679,212)	320,788	(15,128,734)
Highway Motor Fuel Tax	(3,000,000)	(4,391,617)	(1,391,617)	(3,432,824)
Total other financing (uses)	(22,000,000)	(23,070,829)	(1,070,829)	(18,561,558)
Net change in fund balance	378,675	218,036	(160,639)	3,622,496
Fund balance				
December 1	17,920,157	17,920,157		14,297,661
November 30	\$ 18,298,832	18,138,193	(160,639)	17,920,157

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2006 LIMITED TAX GENERAL OBLIGATION REFUNDING BONDS - COURTHOUSE PROJECT					
Revenues					
Taxes					
Property	\$	3,714,215	3,727,039	12,824	3,721,575
Investment income			87	87	177
Total revenues	-	3,714,215	3,727,126	12,911	3,721,752
Expenditures					
Debt service					
Principal	1,425,000	1,425,000	1,425,000		1,355,000
Interest	2,225,435	2,225,435	2,225,435		2,294,935
Total expenditures	3,650,435	3,650,435	3,650,435	-	3,649,935
Net change in fund balance	(3,650,435)	63,780	76,691	12,911	71,817
Fund balance					
December 1	2,981,338	2,981,338	2,981,338		2,909,521
November 30	\$ (669,097)	3,045,118	3,058,029	12,911	2,981,338

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2006 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 7,500	9,942	2,442	(1,724)
Expenditures				
Debt service				
Principal	1,445,000	1,445,000		1,390,000
Interest	588,162	588,162		644,862
Total expenditures	2,033,162	2,033,162	-	2,034,862
Excess (deficiency) of revenues over expenditures	(2,025,662)	(2,023,220)	2,442	(2,036,586)
Other financing sources				
Transfer in				
Special Revenue Fund				
Stormwater Drainage	2,062,063	2,058,500	(3,563)	2,060,500
Net change in fund balance	36,401	35,280	(1,121)	23,914
Fund balance				
December 1	1,759,584	1,759,584		1,735,670
November 30	\$ 1,795,985	1,794,864	(1,121)	1,759,584

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2010 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - BUILD AMERICA BONDS AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS				
Expenditures				
Debt service				
Interest	\$ 3,611,803	3,611,802	1	3,611,803
Fiscal agent fees	600	600		
Total expenditures	3,612,403	3,612,402	1	3,611,803
Excess (deficiency) of revenues over expenditures	(3,612,403)	(3,612,402)	1	(3,611,803)
Other financing sources				
Transfer in				
General Fund	3,612,404	3,612,404		3,611,803
Net change in fund balance	1	2	1	-
Fund balance				
December 1				
November 30	\$ 1	2	1	-

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2011 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - DRAINAGE PROJECT				
Revenues				
Taxes				
Sales	\$ 443,475	474,725	31,250	207,100
Investment income	200	817	617	(238)
Total revenues	443,675	475,542	31,867	206,862
Expenditures				
Debt service				
Interest	183,350	183,350		183,350
Fiscal agent fees	350	350		
Total expenditures	183,700	183,700	-	183,350
Net change in fund balance	259,975	291,842	31,867	23,512
Fund balance				
December 1	283,753	283,753		260,241
November 30	\$ 543,728	575,595	31,867	283,753

DU PAGE COUNTY, ILLINOIS

CAPITAL PROJECTS FUNDS

Budgeted Funds Only

2001 Stormwater Bond Project – This fund was established to account for all resources received and used for the construction of stormwater projects.

2010 General Obligation Alternate Revenue Bond Projects – This fund was established to account for the acquisition, construction and installation of various public improvement projects throughout the County.

Children's Center Facility Construction – This fund was established to account for all resources and costs related to the construction of the Children's Center Facility.

2011 Drainage Bond Project – This fund was established to account for all resources received and used for the construction of drainage projects.

Highway Impact Fees – This fund is used to account for the revenue and expenditure of a special fee assessed by the County on new development within the County. This fee must be used to improve and/or expand the transportation infrastructure of the County.

County Infrastructure – This fund is used to account for all resources and costs related to County infrastructure projects including, but not limited to, Transportation, Stormwater Drainage Construction and Facilities Management projects.

Special Service Area #35 Lakes of Royce Renaissance – This fund was established to account for all resources received and used to extend County-owned water improvements to the Lakes of Royce Renaissance area within Special Service Area #35.

Special Service Area #38 Nelson Highview – This fund was established to account for all resources received and used for extending and improving the County's water system service to the Nelson Highview Special Service Area #38.

Health Department Infrastructure – This fund accounts for expenditures related to the planning and funding of capital projects determined by the Board of Health to be necessary for preserving, building, or improving the Department's infrastructure.

DUPAGE COUNTY, ILLINOIS

F-1

COMBINED SCHEDULE OF BALANCE SHEETS
CAPITAL PROJECTS FUNDS

November 30, 2014

With comparative totals at November 30, 2013

	2014	2013
ASSETS		
Cash		
Demand deposits	\$ 11,844,887	13,936,759
Certificates of deposit	1,942,191	2,000,000
Investments	2,391,778	2,157,173
Receivables		
Taxes	9,119	48,715
Interest	8,536	75,435
Due from other funds	254,005	26,541
Restricted cash and investments		
Demand deposits	13,644,577	14,910,737
Investments		16,375,108
Total assets	<u>\$ 30,095,093</u>	<u>49,530,468</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 9,525,758	3,785,011
Due to Federal, State and other governmental units	370,612	3,770,829
Due to other funds		218,293
Retainage payable	341,826	944,661
Total liabilities	<u>10,238,196</u>	<u>8,718,794</u>
Deferred inflows of resources		
Unavailable other taxes	<u>679</u>	<u>8,599</u>
Fund balance		
Restricted for		
Capital improvements	13,689,766	32,653,070
Committed for		
Capital purposes	<u>6,166,452</u>	<u>8,150,005</u>
Total fund balance	<u>19,856,218</u>	<u>40,803,075</u>
	<u>\$ 30,095,093</u>	<u>49,530,468</u>

COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

CAPITAL PROJECTS FUNDS

Year Ended November 30, 2014

With comparative totals for the year ended November 30, 2013

	2014	2013
Revenues		
Taxes	\$ 91,923	364,173
Fees, licenses and permits	331,943	877,113
Intergovernmental		
Federal grants and reimbursements		157,783
Charges for services	206,680	
Investment income	96,679	26,487
Miscellaneous	419,618	
Total revenues	1,146,843	1,425,556
Expenditures		
Current		
Contractual	2,043,591	1,720,748
Personnel		72,106
Commodities		214,907
Debt Service		
Interest	30,975	31,663
Bond issuance costs		81,959
Total current	2,074,566	2,121,383
Capital outlays	21,749,541	28,340,595
Total expenditures	23,824,107	30,461,978
Excess (deficiency) of revenues over expenditures	(22,677,264)	(29,036,422)
Other financing sources (uses)		
Bond proceeds		3,045,722
Bond discount		(45,815)
Transfers in	1,730,407	10,814,071
Total other financing sources (uses)	1,730,407	13,813,978
Net change in fund balances	(20,946,857)	(15,222,444)
Fund balances		
December 1	40,803,075	56,025,519
November 30	\$ 19,856,218	40,803,075

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2001 STORMWATER BOND PROJECT				
Revenues				
Federal grants and reimbursements	\$			48,206
Investment income		918	918	(465)
Total revenues	-	918	918	47,741
Expenditures				
Current				
General government				
Contractual	36,500	19,072	17,428	
Capital projects				
Contractual				69,341
Total current	36,500	19,072	17,428	69,341
Capital outlays	171,668	171,668		122,086
Total expenditures	208,168	190,740	17,428	191,427
Net change in fund balance	(208,168)	(189,822)	18,346	(143,686)
Fund balance				
December 1	207,711	207,711		351,397
November 30	\$ (457)	17,889	18,346	207,711

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2010 GENERAL OBLIGATION ALTERNATE REVENUE BOND PROJECTS					
Revenues					
Intergovernmental					
Federal grants and reimbursements	\$				109,577
Investment income	40,000	40,000	41,258	1,258	13,565
Miscellaneous			419,618	419,618	
Total revenues	40,000	40,000	460,876	420,876	123,142
Expenditures					
Current					
General government					
Personnel					72,106
Commodities					214,907
Contractual	7,530,885	5,169,566	1,789,336	3,380,230	1,310,428
Total current	7,530,885	5,169,566	1,789,336	3,380,230	1,597,441
Capital outlays	21,315,611	23,676,930	15,357,572	8,319,358	21,850,945
Total expenditures	28,846,496	28,846,496	17,146,908	11,699,588	23,448,386
Net change in fund balance	(28,806,496)	(28,806,496)	(16,686,032)	12,120,464	(23,325,244)
Fund balance					
December 1	23,585,596	23,585,596	23,585,596		46,910,840
November 30	\$ (5,220,900)	(5,220,900)	6,899,564	12,120,464	23,585,596

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
CHILDREN'S CENTER FACILITY CONSTRUCTION				
Revenues				
Investment income	\$	875	875	(481)
Expenditures				
Capital outlays	300,000	14,436	285,564	2,788,314
Excess (deficiency) of revenues over expenditures	(300,000)	(13,561)	286,439	(2,788,795)
Other financing sources				
Transfers in				
General Fund				3,000,000
Net change in fund balance	(300,000)	(13,561)	286,439	211,205
Fund balance				
December 1	32,374	32,374		(178,831)
November 30	\$ (267,626)	18,813	286,439	32,374

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
2011 DRAINAGE BOND PROJECT				
Revenues				
Taxes	\$ 123,798	91,923	(31,875)	364,173
Investment income		(28)	(28)	145
Total revenues	123,798	91,895	(31,903)	364,318
Expenditures				
Capital outlays	123,600	99,361	24,239	422,516
Net change in fund balance	198	(7,466)	(7,664)	(58,198)
Fund balance				
December 1	16,250	16,250		74,448
November 30	\$ 16,448	8,784	(7,664)	16,250

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
HIGHWAY IMPACT FEES					
Revenues					
Fees, licenses and permits	\$		331,943	331,943	877,113
Charges for services	550,000	550,000	206,680	(343,320)	
Investment income	30,000	30,000	35,985	5,985	6,743
Total revenues	580,000	580,000	574,608	(5,392)	883,856
Expenditures					
Current					
Highway, streets and bridges					
Contractual	150,000	167,362	32,526	134,836	86,572
Capital outlays	6,591,062	6,573,700	1,860,364	4,713,336	1,540,040
Total expenditures	6,741,062	6,741,062	1,892,890	4,848,172	1,626,612
Net change in fund balance	(6,161,062)	(6,161,062)	(1,318,282)	4,842,780	(742,756)
Fund balance					
December 1	7,324,909	7,324,909	7,324,909		8,067,665
November 30	\$ 1,163,847	1,163,847	6,006,627	4,842,780	7,324,909

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
COUNTY INFRASTRUCTURE					
Revenues					
Intergovernmental					
Other	\$	625,800		(625,800)	
Investment income			6,642	6,642	
Total revenues	-	625,800	6,642	(619,158)	-
Expenditures					
Current					
General Governmental					
Contractual		302,675	202,657	100,018	
Health and public safety					
Contractual					38,407
Total current	-	302,675	202,657	100,018	38,407
Capital outlays	3,575,000	3,898,125	783,726	3,114,399	247,596
Total expenditures	3,575,000	4,200,800	986,383	3,214,417	286,003
Excess (deficiency) of revenues over expenditures	(3,575,000)	(3,575,000)	(979,741)	2,595,259	(286,003)
Other financing sources					
Transfers in					
General Fund					3,000,000
Net change in fund balance	(3,575,000)	(3,575,000)	(979,741)	2,595,259	2,713,997
Fund balance					
December 1	3,513,997	3,513,997	3,513,997		800,000
November 30	\$ (61,003)	(61,003)	2,534,256	2,595,259	3,513,997

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
SPECIAL SERVICE AREA #35 LAKES OF ROYCE RENAISSANCE					
Revenues					
Investment income	\$		6,464	6,464	3,740
Expenditures					
Current					
Capital projects					
Interest		30,975	30,975		31,663
Bond issuance costs					54,189
Total current		30,975	30,975		85,852
Capital outlays	1,424,000	1,393,025	722,304	670,721	71,619
Total expenditures	1,424,000	1,424,000	753,279	670,721	157,471
Excess (deficiency) of revenues over expenditures	(1,424,000)	(1,424,000)	(746,815)	677,185	(153,731)
Other financing sources (uses)					
Bond proceeds					1,663,050
Bond discount					(27,065)
Total other financing sources (uses)	-	-	-	-	1,635,985
Net change in fund balance	(1,424,000)	(1,424,000)	(746,815)	677,185	1,482,254
Fund balance					
December 1	1,482,254	1,482,254	1,482,254		
November 30	\$ 58,254	58,254	735,439	677,185	1,482,254

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
SPECIAL SERVICE AREA #38 NELSON HIGHVIEW				
Revenues				
Investment income	\$	774	774	2,519
Expenditures				
Current				
General government				
Contractual	2,300		2,300	216,000
Capital projects				
Bond issuance costs				27,770
Total current	2,300		2,300	243,770
Capital outlays	2,700	2,100	600	1,118,695
Total expenditures	5,000	2,100	2,900	1,362,465
Excess (deficiency) of revenues over expenditures	(5,000)	(1,326)	3,674	(1,359,946)
Other financing sources (uses)				
Bond proceeds				1,382,672
Bond discount				(18,750)
Total other financing sources (uses)	-	-	-	1,363,922
Net change in fund balance	(5,000)	(1,326)	3,674	3,976
Fund balance				
December 1	3,976	3,976		
November 30	\$ (1,024)	2,650	3,674	3,976

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

Year Ended November 30, 2014

With comparative actual amounts for the year ended November 30, 2013

	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
HEALTH DEPARTMENT INFRASTRUCTURE				
Revenues				
Investment income	\$	3,791	3,791	721
Expenditures				
Capital outlays	6,700,000	2,738,010	3,961,990	178,784
Excess (deficiency) of revenues over expenditures	(6,700,000)	(2,734,219)	3,965,781	(178,063)
Other financing sources				
Transfers in				
General Fund		1,730,407	1,730,407	481,407
Net change in fund balance	(6,700,000)	(1,003,812)	5,696,188	4,636,008
Fund balance				
December 1	4,636,008	4,636,008		
November 30	\$ (2,063,992)	3,632,196	5,696,188	4,636,008

DU PAGE COUNTY, ILLINOIS

ENTERPRISE FUND

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

SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL (GAAP and Budgetary Basis)
 PROPRIETARY FUND TYPES - ENTERPRISE FUNDS

Year Ended November 30, 2014

With comparative totals for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
WATER AND SEWERAGE SYSTEM					
Revenues					
User charges - Sewer	\$ 10,500,321	10,500,321	9,246,309	(1,254,012)	9,875,893
User charges - Water	8,323,870	8,323,870	8,379,579	55,709	7,342,844
Sewer maintenance	1,854,865	1,854,865	1,527,940	(326,925)	1,604,037
Administrative fees	1,195,728	1,195,728	1,204,718	8,990	1,159,035
DuPage Water Commission capital buy-in fee	250,972	250,972	233,986	(16,986)	239,955
Penalties	161,600	323,200	204,077	(119,123)	193,641
Miscellaneous income	2,947,918	3,257,918	1,821,073	(1,436,845)	2,038,848
Total revenues	25,235,274	25,706,874	22,617,682	(3,089,192)	22,454,253
Expenses					
Personnel services	8,472,977	8,472,977	7,646,040	826,937	7,445,382
Commodities	2,013,200	2,045,200	1,634,006	411,194	1,429,586
Contractual services	12,288,890	12,171,477	11,211,641	959,836	9,062,306
Capital outlays	3,970,000	4,118,000		4,118,000	
Depreciation and amortization			3,146,104	(3,146,104)	3,791,406
Total expenses	26,745,067	26,807,654	23,637,791	3,169,863	21,728,680
Operating income (loss)	(1,509,793)	(1,100,780)	(1,020,109)	80,671	725,573
Nonoperating revenues (expenses)					
Investment income	8,000	8,000	43,201	35,201	14,448
Principal payments	(1,788,500)	(1,900,191)	(1,900,191)		(1,756,428)
Interest expense on bonds and loans	(581,614)	(612,336)	(550,029)	62,307	(545,279)
Amortization of bond discount and issuance costs			15,649	15,649	(213,774)
Gain (loss) on disposal of assets			(394,264)	(394,264)	(939)
Total nonoperating revenues (expenses)	(2,362,114)	(2,504,527)	(2,785,634)	(281,107)	(2,501,972)
Loss before contributions - Budgetary Basis	\$ (3,871,907)	(3,605,307)	(3,805,743)	(200,436)	(1,776,399)
Reconciliation of Budgetary Basis loss before contributions to GAAP Basis loss before contributions					
Loss before contributions - Budgetary Basis	\$ (3,871,907)	(3,605,307)	(3,805,743)	(200,436)	(1,776,399)
Plus: principal payments	1,788,500	1,900,191	1,900,191		1,756,428
Loss before contributions - GAAP Basis	\$ (2,083,407)	(1,705,116)	(1,905,552)	(200,436)	(19,971)

DU PAGE COUNTY, ILLINOIS

INTERNAL SERVICE FUNDS

Employee Life/Health Insurance – This fund is used to account for revenues which have been restricted by the County Board for use in the provision or purchase of employee life and health insurance.

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

COMBINING STATEMENT OF NET POSITION

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

November 30, 2014

With comparative totals at November 30, 2013

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2014	2013
ASSETS				
Current assets				
Cash				
Demand deposits	\$ 6,074,402	608,965	6,683,367	4,303,930
Certificates of deposit		488,191	488,191	1,000,000
Investments		601,200	601,200	377,330
Receivables				
Taxes		3,035,343	3,035,343	3,037,419
Interest		2,146	2,146	1,271
Due from other funds		226,707	226,707	227,455
Other	135,323		135,323	1,003,701
Total current assets	6,209,725	4,962,552	11,172,277	9,951,106
Noncurrent assets				
Advances receivable from other funds		356,211	356,211	360,616
Total assets	6,209,725	5,318,763	11,528,488	10,311,722
LIABILITIES				
Current liabilities				
Accounts payable	1,167,872	62,287	1,230,159	1,317,347
Accrued payroll		3,978	3,978	3,900
Claims payable - current	3,199,888	4,638,814	7,838,702	8,513,349
Due to Federal, State, and other governmental units				43,586
Due to other funds				11,840
Total current liabilities	4,367,760	4,705,079	9,072,839	9,890,022
Long-term liabilities				
Claims payable - noncurrent		1,146,271	1,146,271	1,621,061
Total liabilities	4,367,760	5,851,350	10,219,110	11,511,083
DEFERRED INFLOWS OF RESOURCES				
Unavailable property taxes		3,000,000	3,000,000	3,000,000
NET POSITION				
Unrestricted	\$ 1,841,965	(3,532,587)	(1,690,622)	(4,199,361)

DUPAGE COUNTY, ILLINOIS

H-2

**COMBINING SCHEDULE OF REVENUE, EXPENSES
AND CHANGES IN NET POSITION**
PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2014

With comparative totals for the year ended November 30, 2013

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2014	2013
Revenues				
Employer's share of premiums	\$ 25,190,063		25,190,063	23,053,930
Employees' share of premiums	7,308,297		7,308,297	8,641,205
Insurance excess aggregate payments		39,894	39,894	28,344
Insurance reimbursement		706,647	706,647	436,178
Miscellaneous		1,336	1,336	4,000
Total revenues	32,498,360	747,877	33,246,237	32,163,657
Expenses				
Personnel		268,088	268,088	257,212
Commodities		96,742	96,742	122,575
Contractual services	32,018,560	4,331,249	36,349,809	35,897,936
Changes in non-current claims payable		(2,444,159)	(2,444,159)	2,484,114
Total expenses	32,018,560	2,251,920	34,270,480	38,761,837
Operating income (loss)	479,800	(1,504,043)	(1,024,243)	(6,598,180)
Nonoperating revenues (expenses)				
Taxes		3,007,722	3,007,722	2,997,973
Miscellaneous	(831)		(831)	
Investment income	809	6,271	7,080	19,508
Total nonoperating revenues (expense)	(22)	3,013,993	3,013,971	3,017,481
Income (loss) before transfers	479,778	1,509,950	1,989,728	(3,580,699)
Transfer in				
General Fund		1,100,000	1,100,000	300,000
Transfer out				
Special Revenue				
Convalescent Center		(580,989)	(580,989)	(591,244)
Net transfers	-	519,011	519,011	(291,244)
Net income (loss)	479,778	2,028,961	2,508,739	(3,871,943)
Net position				
December 1	1,362,187	(5,561,548)	(4,199,361)	(327,418)
November 30	\$ 1,841,965	(3,532,587)	(1,690,622)	(4,199,361)

COMBINING STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2014

With comparative totals for the year ended November 30, 2013

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2014	2013
Cash flows from operating activities				
Cash received - employer portion of insurance premiums	\$ 25,189,232		25,189,232	23,053,930
Cash received - employee portion of insurance premiums	7,308,297		7,308,297	8,641,205
Cash payments of insurance premiums and other costs (net)	(29,787,673)	(4,151,296)	(33,938,969)	(34,248,562)
Net cash provided (used) by operating activities	2,709,856	(4,151,296)	(1,441,440)	(2,553,427)
Cash flows from noncapital financing activities				
Cash received - taxes		3,007,722	3,007,722	2,997,973
Transfer in		1,100,000	1,100,000	300,000
Transfer out		(580,989)	(580,989)	(591,244)
Total cash provided by noncapital financing activities	-	3,526,733	3,526,733	2,706,729
Cash flows from investing activities				
Purchase of investments		(223,870)	(223,870)	(377,330)
Investment income	809	5,396	6,205	19,322
Total cash provided (used) by investing activities	809	(218,474)	(217,665)	(358,008)
Net increase (decrease) in cash and cash equivalents	2,710,665	(843,037)	1,867,628	(204,706)
Cash and cash equivalents at December 1	3,363,737	1,940,193	5,303,930	5,508,636
November 30	\$ 6,074,402	1,097,156	7,171,558	5,303,930
Comprised of				
Demand deposits	\$ 6,074,402	608,965	6,683,367	4,303,930
Certificates of deposit		488,191	488,191	1,000,000
	\$ 6,074,402	1,097,156	7,171,558	5,303,930

COMBINING STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2014

With comparative totals for the year ended November 30, 2013

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2014	2013
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	\$ 479,800	(1,504,043)	(1,024,243)	(6,598,180)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Miscellaneous	(831)		(831)	
Decrease in taxes receivable		2,076	2,076	3,804
Increase (decrease) in due to/from other funds		(6,687)	(6,687)	165,472
(Increase) decrease in other assets	868,378		868,378	(1,001,449)
Increase (decrease) in accounts payable	67,786	(154,974)	(87,188)	914,369
Increase in accrued liabilities		78	78	3,900
Decrease in due to Federal, State and other governmental units		(43,586)	(43,586)	(90,622)
Increase (decrease) in claims payable	1,294,723	(2,444,160)	(1,149,437)	4,049,279
Net cash provided (used) by operating activities	\$ 2,709,856	(4,151,296)	(1,441,440)	(2,553,427)

DUPAGE COUNTY, ILLINOIS

H-4

**SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION**

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2014

With comparative amounts for the year ended November 30, 2013

	2014	2013
EMPLOYEE LIFE/HEALTH INSURANCE		
Revenues		
Premiums		
Employer's	\$ 25,190,063	23,053,930
Employees'	7,308,297	8,641,205
Total revenues	32,498,360	31,695,135
Expenses		
Contractual	32,018,560	33,073,071
Operating income (loss)	479,800	(1,377,936)
Nonoperating revenue (expense)		
Miscellaneous	(831)	
Investment income	809	3,146
Total nonoperating revenue (expense)	(22)	3,146
Net income (loss)	479,778	(1,374,790)
Net position		
December 1	1,362,187	2,736,977
November 30	\$ 1,841,965	1,362,187

DUPAGE COUNTY, ILLINOIS

H-5

SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2014

With comparative amounts for the year ended November 30, 2013

	Original Budget	Final Budget	2014 Actual	Variance with Budget Positive (Negative)	2013 Actual
LIABILITY INSURANCE					
Revenues					
Insurance excess aggregate payments	\$ 2,500	2,500	39,894	37,394	28,344
Insurance reimbursement			706,647	706,647	436,178
Miscellaneous	10,000	10,000	1,336	(8,664)	4,000
Total revenues	12,500	12,500	747,877	735,377	468,522
Expenses					
Current					
General government					
Personnel	255,979	280,211	268,088	12,123	257,212
Commodities	142,159	127,323	96,742	30,581	122,575
Contractual	5,320,904	5,786,508	4,331,249	1,455,259	2,824,865
Changes in non-current claims payable			(2,444,159)	2,444,159	2,484,114
Total expenses	5,719,042	6,194,042	2,251,920	3,942,122	5,688,766
Operating loss	(5,706,542)	(6,181,542)	(1,504,043)	4,677,499	(5,220,244)
Nonoperating revenue					
Taxes	3,005,000	3,005,000	3,007,722	2,722	2,997,973
Investment income	3,000	3,000	6,271	3,271	16,362
Total nonoperating revenue	3,008,000	3,008,000	3,013,993	5,993	3,014,335
Income (loss) before transfers	(2,698,542)	(3,173,542)	1,509,950	4,683,492	(2,205,909)
Transfer in					
General Fund	1,188,587	1,188,587	1,100,000	(88,587)	300,000
Transfer out					
Special Revenue					
Convalescent Center			(580,989)	(580,989)	(591,244)
Net transfers	1,188,587	1,188,587	519,011	(669,576)	(291,244)
Net income (loss)	(1,509,955)	(1,984,955)	2,028,961	4,013,916	(2,497,153)
Net position					
December 1	(5,561,548)	(5,561,548)	(5,561,548)		(3,064,395)
November 30	\$ (7,071,503)	(7,546,503)	(3,532,587)	4,013,916	(5,561,548)

DU PAGE COUNTY, ILLINOIS

AGENCY FUNDS

COUNTY COLLECTOR

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

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

COUNTY TREASURER

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

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

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

Employee's Special Wage Deduction – This fund is used to account for the receipt and disbursement of withholdings made to satisfy wage summons.

Sale in Error Interest – This fund is used to provide a mechanism to pay interest charges which accrue and are payable on tax sales made in error. A fee attached to annual tax sales finances this fund.

Domestic Relations Legal Fund – This fund is used to account for the receipt and disbursement of a special fee to assist indigent individuals in domestic relations matters. The administration of this fund is under the jurisdiction of the Chief Judge of the Judicial Circuit.

Kogen Trust Agreement – This fund is used to account for a previous escrow deposit related to the Kogen Trust and various other parties.

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

CLERK OF THE CIRCUIT COURT

Criminal Traffic Account – This fund is used to account for the receipt and disbursement of fees collected in criminal traffic cases.

Bond Account – This fund is used to account for the collection and subsequent refund or forfeit of bonds posted with the Court.

Civil Fee Account – This fund is used to account for civil fees collected and expended apart from criminal fees.

Investment Account – This fund is used to account for amounts temporarily transferred from the other Clerk of the Circuit Court Agency funds that can be invested.

COUNTY SHERIFF

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

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

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

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

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

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

County Sheriff - Drug Traffic Prevention – This fund is used to account for transactions relating to drug enforcement expenditures. Funds are generated by court order pursuant to drug cases.

County Sheriff - JEZ Fund – This special Sheriff's fund is used to account for transactions, which require advance funding and are reimbursed at a later date.

County Sheriff - Drug Traffic Seizure Account – This fund is used to account for the collection and disbursement of legally seized funds used to support narcotics enforcement and education activities.

County Sheriff - Sex Offender – This fund is used to account for the collection of annual statutory registration fees of convicted sex offenders residing in the County as registered by the Sheriff.

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

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

County Sheriff - Internet Auction Account – This fund is used to account for proceeds from an online auction service for saleable merchandise obtained from drug seizures. These proceeds are used for drug enforcement.

County Sheriff - Viking Tobacco Account – This fund is used to account for transactions relating to this account.

County Sheriff – Money Laundering Seizure – This fund is used to account for transactions relating to this account.

OTHER AGENCY FUNDS

County Clerk – This fund is used to account for transactions relating to the redemption of delinquent tax sale payments.

State's Attorney - Tax and Investigative Account – This fund is used to account for transactions relating to State's Attorney investigations for which monies must be available in advance.

County Probation Department – This fund is used to account for transactions that relate to amounts to be paid by offenders to victims as a condition of probation.

Convalescent Center - Special Account – This fund is used to account for transactions, which occur in a clearing account used to split individual resident checks among multiple funds.

Convalescent Center - Residents' Agency Fund – This fund is used to account for monies held at the center for residents of the center to be used for personal expenditures.

Convalescent Center - Administrative Account – This fund is used to account for transactions that occur within the Convalescent Center activity and donation accounts that are not a part of normal Convalescent Center governmental operations.

Special Service Area #32 - Riviera Court – This fund was established to account for all resources received and used for a water supply system to be constructed and installed within Special Service Area #32.

Special Service Area #33 - Judith Court – This fund was established to account for all resources received and used for a water supply system to be constructed and installed within Special Service Area #33.

Anti-Crime Contribution Committee – This fund is used to account for the receipt of fees collected in criminal cases and disbursed to approved and established local anti-crime programs.

Rental Housing Support Program Escrow - This fund is used to account for a portion of the Rental Housing Support Program fee collected that was temporarily placed in escrow via court order.

DUPAGE COUNTY, ILLINOIS

I-1

COMBINING STATEMENT OF NET POSITION

FIDUCIARY FUND TYPES

November 30, 2014

	County Collector	County Treasurer	Clerk of the Circuit Court	County Sheriff	Other	Agency Total	Inter-Agency Elimination	Total
ASSETS								
Cash								
Petty cash	\$				500	500		500
Demand deposits	33,829,832	6,830,867	12,250,280	8,095,408	2,181,318	63,187,705		63,187,705
Certificates of deposit		777,025	6,472,181			7,249,206		7,249,206
Investments		956,895				956,895		956,895
Receivables								
Accrued interest		5,196	5,915			11,111		11,111
Due from Federal, State and other governmental units		50,213				50,213		50,213
Due from other funds			9,929,103			9,929,103	(9,929,103)	
Total assets	\$33,829,832	8,620,196	28,657,479	8,095,408	2,181,818	81,384,733	(9,929,103)	71,455,630
LIABILITIES								
Due to Federal, State and other governmental units	\$32,748,181	3,089,377	277,612	30,791	377,476	36,523,437		36,523,437
Due to other funds			9,929,103			9,929,103	(9,929,103)	
Other liabilities	1,081,651	5,530,819	18,450,764	8,064,617	1,804,342	34,932,193		34,932,193
Total liabilities	\$33,829,832	8,620,196	28,657,479	8,095,408	2,181,818	81,384,733	(9,929,103)	71,455,630

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>COUNTY COLLECTOR</u>				
<u>General</u>				
Assets				
Cash				
Demand deposits	\$ 35,100,809	2,687,791,236	2,689,093,157	33,798,888
Liabilities				
Due to Federal, State and other governmental units	\$ 34,370,564	2,686,709,585	2,688,362,912	32,717,237
Other liabilities	730,245	1,081,651	730,245	1,081,651
	<u>\$ 35,100,809</u>	<u>2,687,791,236</u>	<u>2,689,093,157</u>	<u>33,798,888</u>
<u>Bankruptcy Escrow</u>				
Assets				
Cash				
Demand deposits	\$ 57,960	234,823	261,839	30,944
Liabilities				
Due to Federal, State and other governmental units	\$ 57,960	234,823	261,839	30,944
	<u>\$ 57,960</u>	<u>234,823</u>	<u>261,839</u>	<u>30,944</u>
<u>Total - All County Collector's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 35,158,769	2,688,026,059	2,689,354,996	33,829,832
Liabilities				
Due to Federal, State and other governmental units	\$ 34,428,524	2,686,944,408	2,688,624,751	32,748,181
Other liabilities	730,245	1,081,651	730,245	1,081,651
Total liabilities	<u>\$ 35,158,769</u>	<u>2,688,026,059</u>	<u>2,689,354,996</u>	<u>33,829,832</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>COUNTY TREASURER</u>				
<u>Escrow Account</u>				
Assets				
Cash				
Demand deposits	\$ 114,315	123,432	29,895	207,852
Liabilities				
Other liabilities	\$ 114,315	123,432	29,895	207,852
<u>Township Projects Fund</u>				
Assets				
Cash				
Demand deposits	\$ 1,069,833	830,781	600,566	1,300,048
Certificates of deposit	1,365,000		587,975	777,025
Investments	627,353	329,542		956,895
Receivables				
Accrued interest	1,781	3,415		5,196
Due from Federal, State and other governmental units	43,538	6,675		50,213
	\$ 3,107,505	1,170,413	1,188,541	3,089,377
Liabilities				
Due to Federal, State and other governmental units	\$ 3,107,505	1,170,413	1,188,541	3,089,377
<u>Condemnation</u>				
Assets				
Cash				
Demand deposits	\$ 3,539,103	16,211,941	15,213,373	4,537,671
Liabilities				
Other liabilities	\$ 3,539,103	16,211,941	15,213,373	4,537,671

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>COUNTY TREASURER (CONT.)</u>				
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash				
Demand deposits	\$ 13,850	152,783	146,565	20,068
Liabilities				
Other liabilities	\$ 13,850	152,783	146,565	20,068
<u>Sale in Error Interest</u>				
Assets				
Cash				
Demand deposits	\$ 500,020	277,158	155,960	621,218
Liabilities				
Other liabilities	\$ 500,020	277,158	155,960	621,218
<u>Domestic Relations Legal Fund</u>				
Assets				
Cash				
Demand deposits	\$ 106,792	243,259	248,840	101,211
Liabilities				
Other liabilities	\$ 106,792	243,259	248,840	101,211
<u>Kogen Trust Agreement</u>				
Assets				
Cash				
Demand deposits	\$ 19,053	6		19,059
Liabilities				
Other liabilities	\$ 19,053	6		19,059

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>COUNTY TREASURER (CONT.)</u>				
<u>Local Law Drug Enforcement</u>				
Assets				
Cash				
Demand deposits	\$ 18,230	5,510		23,740
Liabilities				
Other liabilities	\$ 18,230	5,510		23,740
<u>Total - All County Treasurer's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 5,381,196	17,844,870	16,395,199	6,830,867
Certificates of deposit	1,365,000		587,975	777,025
Investments	627,353	329,542		956,895
Receivables				
Accrued Interest	1,781	3,415		5,196
Due from Federal, State and other governmental units	43,538	6,675		50,213
Total assets	\$ 7,418,868	18,184,502	16,983,174	8,620,196
Liabilities				
Due to Federal, State and other governmental units	\$ 3,107,505	1,170,413	1,188,541	3,089,377
Other liabilities	4,311,363	17,014,089	15,794,633	5,530,819
Total liabilities	\$ 7,418,868	18,184,502	16,983,174	8,620,196

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>CLERK OF THE CIRCUIT COURT</u>				
<u>Criminal Traffic Account</u>				
Assets				
Cash				
Demand deposits	\$ 9,361,613	81,940,318	83,723,751	7,578,180
Due from other funds	10,965,715		1,927,207	9,038,508
	<u>\$ 20,327,328</u>	<u>81,940,318</u>	<u>85,650,958</u>	<u>16,616,688</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 382,765	277,612	382,765	277,612
Other liabilities	19,944,563	81,160,741	84,766,228	16,339,076
	<u>\$ 20,327,328</u>	<u>81,438,353</u>	<u>85,148,993</u>	<u>16,616,688</u>
<u>Bond Account</u>				
Assets				
Cash				
Demand deposits	\$ 824,005	1,352,076	1,005,605	1,170,476
Due from other funds	790,595			790,595
	<u>\$ 1,614,600</u>	<u>1,352,076</u>	<u>1,005,605</u>	<u>1,961,071</u>
Liabilities				
Other liabilities	\$ 1,614,600	1,352,076	1,005,605	1,961,071
	<u>\$ 1,614,600</u>	<u>1,352,076</u>	<u>1,005,605</u>	<u>1,961,071</u>
<u>Civil Fee Account</u>				
Assets				
Cash				
Demand deposits	\$ 312,742	16,769,096	16,831,221	250,617
Liabilities				
Due to other funds	\$ 100,000			100,000
Other liabilities	212,742	16,769,096	16,831,221	150,617
	<u>\$ 312,742</u>	<u>16,769,096</u>	<u>16,831,221</u>	<u>250,617</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>CLERK OF THE CIRCUIT COURT (CONT.)</u>				
<u>Investment Account</u>				
Assets				
Cash				
Demand deposits	\$ 480,555	2,783,147	12,695	3,251,007
Certificates of deposit	8,399,388		1,927,207	6,472,181
Investments	2,764,403	1,290	2,765,693	
Due from other funds	100,000			100,000
Accrued interest receivable	11,964		6,049	5,915
	<u>\$ 11,756,310</u>	<u>2,784,437</u>	<u>4,711,644</u>	<u>9,829,103</u>
Liabilities				
Due to other funds	<u>\$ 11,756,310</u>		<u>1,927,207</u>	<u>9,829,103</u>
<u>Total - All Clerk of the Circuit Court's</u>				
<u>Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 10,978,915	102,844,637	101,573,272	12,250,280
Certificates of deposit	8,399,388		1,927,207	6,472,181
Investments	2,764,403	1,290	2,765,693	
Accrued interest receivable	11,964		6,049	5,915
Due from other funds	11,856,310		1,927,207	9,929,103
	<u>\$ 34,010,980</u>	<u>102,845,927</u>	<u>108,199,428</u>	<u>28,657,479</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 382,765	277,612	382,765	277,612
Due to other funds	11,856,310		1,927,207	9,929,103
Other liabilities	21,771,905	99,281,913	102,603,054	18,450,764
	<u>\$ 34,010,980</u>	<u>99,559,525</u>	<u>104,913,026</u>	<u>28,657,479</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>COUNTY SHERIFF</u>				
<u>County Sheriff - Chancery Account</u>				
Assets				
Cash				
Demand deposits	\$ 6,135,695	62,989,388	64,652,705	4,472,378
Liabilities				
Other liabilities	\$ 6,135,695	62,989,388	64,652,705	4,472,378
<u>County Sheriff - Commissary Account</u>				
Assets				
Cash				
Demand deposits	\$ 1,999,159	2,081,089	1,670,396	2,409,852
Liabilities				
Other liabilities	\$ 1,999,159	2,081,089	1,670,396	2,409,852
<u>County Sheriff - Inmate Account</u>				
Assets				
Cash				
Demand deposits	\$ 312,582	2,176,051	2,166,288	322,345
Liabilities				
Other liabilities	\$ 312,582	2,176,051	2,166,288	322,345
<u>County Sheriff - Arson Task Force</u>				
Assets				
Cash				
Demand deposits	\$ 6,131	4,208	4,962	5,377
Liabilities				
Other liabilities	\$ 6,131	4,208	4,962	5,377

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 14,405	31,608	15,222	30,791
Liabilities				
Due to Federal, State and other governmental units	\$ 14,405	31,608	15,222	30,791
<u>County Sheriff - Replevin and Levy</u>				
Assets				
Cash				
Demand deposits	\$ 55,864	22,005	21,224	56,645
Liabilities				
Other liabilities	\$ 55,864	22,005	21,224	56,645
<u>County Sheriff - Drug Traffic Prevention</u>				
Assets				
Cash				
Demand deposits	\$ 81,860	433,231	155,854	359,237
Liabilities				
Other liabilities	\$ 81,860	433,231	155,854	359,237
<u>County Sheriff - JEZ Fund</u>				
Assets				
Cash				
Demand deposits	\$ 4,891	6,871	6,924	4,838
Liabilities				
Other liabilities	\$ 4,891	6,871	6,924	4,838

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Drug Traffic Seizure Account</u>				
Assets				
Cash				
Demand deposits	\$ 50,181	1,447	46,318	5,310
Liabilities				
Other liabilities	\$ 50,181	1,447	46,318	5,310
<u>County Sheriff - Sex Offender</u>				
Assets				
Cash				
Demand deposits	\$ 10,682	7,905	8,330	10,257
Liabilities				
Other liabilities	\$ 10,682	7,905	8,330	10,257
<u>County Sheriff - Retired Canine Assistance Program</u>				
Assets				
Cash				
Demand deposits	\$ 690	5	268	427
Liabilities				
Other liabilities	\$ 690	5	268	427
<u>County Sheriff - Extradition Account</u>				
Assets				
Cash				
Demand deposits	\$ 6,232	24,986	24,820	6,398
Liabilities				
Other liabilities	\$ 6,232	24,986	24,820	6,398

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Internet Auction Account</u>				
Assets				
Cash				
Demand deposits	\$ 501	10	15	496
Liabilities				
Other liabilities	\$ 501	10	15	496
<u>County Sheriff - Viking Tobacco Account</u>				
Assets				
Cash				
Demand deposits	\$ 410,962	15	15	410,962
Liabilities				
Other liabilities	\$ 410,962	15	15	410,962
<u>County Sheriff - Money Laundering Seizure</u>				
Assets				
Cash				
Demand deposits	\$ 100	10	15	95
Liabilities				
Other liabilities	\$ 100	10	15	95

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>COUNTY SHERIFF (CONT.)</u>				
<u>Total - County Sheriff</u>				
Assets				
Cash				
Demand deposits	\$ 9,089,935	67,778,829	68,773,356	8,095,408
Liabilities				
Due to Federal, State and other governmental units	\$ 14,405	31,608	15,222	30,791
Other liabilities	9,075,530	67,747,221	68,758,134	8,064,617
Total liabilities	\$ 9,089,935	67,778,829	68,773,356	8,095,408

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>OTHER AGENCY FUNDS</u>				
<u>County Clerk</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	2,108,534	22,518,165	23,479,987	1,146,712
	<u>\$ 2,109,034</u>	<u>22,518,165</u>	<u>23,479,987</u>	<u>1,147,212</u>
Liabilities				
Other liabilities	<u>\$ 2,109,034</u>	<u>22,518,165</u>	<u>23,479,987</u>	<u>1,147,212</u>
<u>State's Attorney - Tax and Investigative Account</u>				
Assets				
Cash				
Demand deposits	<u>\$ 8,645</u>	<u>35,801</u>	<u>32,535</u>	<u>11,911</u>
Liabilities				
Other liabilities	<u>\$ 8,645</u>	<u>35,801</u>	<u>32,535</u>	<u>11,911</u>
<u>County Probation Department</u>				
Assets				
Cash				
Demand deposits	<u>\$ 377,476</u>			<u>377,476</u>
Liabilities				
Due to Federal, State and other governmental units	<u>\$ 377,476</u>			<u>377,476</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>OTHER AGENCY FUNDS (CONT.)</u>				
<u>Convalescent Center - Special Account</u>				
Assets				
Cash				
Demand deposits	\$ 28,684	344,171	314,105	58,750
Liabilities				
Other liabilities	\$ 28,684	344,171	314,105	58,750
<u>Convalescent Center - Residents' Agency Fund</u>				
Assets				
Cash				
Demand deposits	\$ 347,385	3,790,028	3,784,843	352,570
Liabilities				
Other liabilities	\$ 347,385	3,790,028	3,784,843	352,570
<u>Convalescent Center - Administrative Account</u>				
Assets				
Cash				
Demand deposits	\$ 58,067	79,266	77,128	60,205
Other assets	3,279		3,279	
	\$ 61,346	79,266	80,407	60,205
Liabilities				
Other liabilities	\$ 61,346	79,266	80,407	60,205

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>OTHER AGENCY FUNDS (CONT.)</u>				
<u>Special Service Area #32 - Riviera Court</u>				
Assets				
Cash				
Demand deposits	\$ 27,323	27,442	28,072	26,693
Liabilities				
Other liabilities	\$ 27,323	27,442	28,072	26,693
<u>Special Service Area #33 - Judith Court</u>				
Assets				
Cash				
Demand deposits	\$ 32,773	32,001	32,742	32,032
Liabilities				
Other liabilities	\$ 32,773	32,001	32,742	32,032
<u>Anti-Crime Contribution Committee</u>				
Assets				
Cash				
Demand deposits	\$ 61,652	152,958	100,318	114,292
Liabilities				
Other liabilities	\$ 61,652	152,958	100,318	114,292
<u>Rental Housing Support Program Escrow</u>				
Assets				
Cash				
Demand deposits	\$ 205,785	263,931	469,039	677
Liabilities				
Other liabilities	\$ 205,785	263,931	469,039	677

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>OTHER AGENCY FUNDS (CONT.)</u>				
<u>Total - All Other Agency Funds</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	3,256,324	27,243,763	28,318,769	2,181,318
Other assets	3,279		3,279	
Total assets	\$ 3,260,103	27,243,763	28,322,048	2,181,818
Liabilities				
Due to Federal, State and other governmental units	\$ 377,476			377,476
Other liabilities	2,882,627	27,243,763	28,322,048	1,804,342
Total liabilities	\$ 3,260,103	27,243,763	28,322,048	2,181,818

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2014

	Balances November 30, 2013	Additions	Deductions	Balances November 30, 2014
<u>TOTAL - ALL AGENCY FUNDS</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	63,865,139	2,903,738,158	2,904,415,592	63,187,705
Certificates of deposit	9,764,388		2,515,182	7,249,206
Investments	3,391,756	330,832	2,765,693	956,895
Receivables				
Accrued interest	13,745	3,415	6,049	11,111
Due from Federal, State and other governmental units	43,538	6,675		50,213
Due from other funds	11,856,310		1,927,207	9,929,103
Other assets	3,279		3,279	
Total assets	<u>\$ 88,938,655</u>	<u>2,904,079,080</u>	<u>2,911,633,002</u>	<u>81,384,733</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 38,310,675	2,688,424,041	2,690,211,279	36,523,437
Due to other funds	11,856,310		1,927,207	9,929,103
Other liabilities	38,771,670	212,368,637	216,208,114	34,932,193
Total liabilities	<u>\$ 88,938,655</u>	<u>2,900,792,678</u>	<u>2,908,346,600</u>	<u>81,384,733</u>



Capital Assets Used in the Operation of Governmental Activities

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

COMPARATIVE SCHEDULES BY SOURCE

November 30, 2014 and 2013

	2014	2013
Governmental activities capital assets		
Land	\$ 299,868,941	299,854,066
Construction in progress	41,102,080	11,424,765
Infrastructure	708,232,910	703,496,326
Buildings	340,602,828	330,600,842
Improvements other than buildings	8,148,449	8,148,449
Machinery and equipment	82,705,829	83,012,552
Total governmental activities capital assets	<u>\$ 1,480,661,037</u>	<u>1,436,537,000</u>
Investments in governmental activities capital assets by source		
General Fund	\$ 205,692,628	203,617,286
Special Revenue activities	846,875,591	838,738,466
Capital Projects activities	428,092,818	394,181,248
Total investments in governmental activities capital assets by source	<u>\$ 1,480,661,037</u>	<u>1,436,537,000</u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY

November 30, 2014

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Activities Capital Assets November 30, 2014
General Government							
Automotive Services	\$			88,168		66,063	154,231
Capital Plant	2,180,638	5,910,430	25,097	87,175,197		9,343,048	104,634,410
County Board				6,680		10,797	17,477
County Clerk				68,723		47,242	115,965
Data Processing				291,501		4,544,094	4,835,595
Election Commission						10,917,495	10,917,495
Finance						82,030	82,030
Groundskeeping						162,779	162,779
Personnel - Security				85,859		90,265	176,124
Personnel Department							-
Recorder of Deeds						240,250	240,250
Supervisor of Assessments						185,279	185,279
Total General Government	2,180,638	5,910,430	25,097	87,716,128	-	25,689,342	121,521,635
Highway, Streets and Bridges							
Maintenance		116,452		4,962,232		19,157,049	24,235,733
Streets and Bridges	142,127,577	11,384,969	649,166,092		4,993,249		807,671,887
Total Highway, Streets and Bridges	142,127,577	11,501,421	649,166,092	4,962,232	4,993,249	19,157,049	831,907,620
Judicial							
Circuit Court						581,656	581,656
Circuit Court Probation		392,884				1,016,085	1,408,969
Child Care Facility Construction				3,377,086			3,377,086
Clerk of the Circuit Court						7,441,042	7,441,042
Courthouse Construction				48,956,564	3,110,746	2,520,965	54,588,275
JOF Bldg & Furnishings				55,725,938		3,847,250	59,573,188
Jury Commission						8,326	8,326
Law Library						104,197	104,197
Neutral Site Custody Exchange				95,141		209,233	304,374
Public Defender				1,510		114,261	115,771
State's Attorney				426,717		577,675	1,004,392
Youth Home	145,954			11,268,525	44,454	69,830	11,528,763
Total Judicial	145,954	392,884	-	119,851,481	3,155,200	16,490,520	140,036,039
Health and Public Safety							
Animal Control				800,931		190,020	990,951
Child Victim Witness Project				28,556		42,714	71,270
Convalescent Center	784,360	791,840		31,087,398		5,447,862	38,111,460
Coroner				2,098,008		483,730	2,581,738
County Jail				68,668,366		376,763	69,045,129
Courthouse Security						49,650	49,650
Health Department	3,490,415	2,249,800		20,163,646		4,562,885	30,466,746
Office of Emergency Mgmt				1,297,637		483,192	1,780,829
Sheriff				3,508,779		7,595,490	11,104,269
Total Health and Public Safety	4,274,775	3,041,640	-	127,653,321	-	19,232,306	154,202,042
Public Service							
Community Development				7,624		28,411	36,035
Economic Development & Planning						488,996	488,996
Historical Museum				405,553		39,290	444,843
Human Services						394,435	394,435
Total Public Service	-	-	-	413,177	-	951,132	1,364,309

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY (CONT.)

November 30, 2014

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Activities Capital Assets November 30, 2014
Public Works							
Drainage	19,611,837		13,382,953			181,067	33,175,857
Stormwater	131,528,160	20,255,705	45,658,768	6,489		1,004,413	198,453,535
Total Public Works	151,139,997	20,255,705	59,041,721	6,489	-	1,185,480	231,629,392
Total Governmental Activities Capital Assets	\$ 299,868,941	41,102,080	708,232,910	340,602,828	8,148,449	82,705,829	1,480,661,037

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2014

Function and Activity	Governmental Activities Capital Assets November 30, 2013	Additions	Deductions	Governmental Activities Capital Assets November 30, 2014
General Government				
Automotive Services	\$ 88,168	66,063		154,231
Capital Plant	94,873,626	11,152,882	1,392,098	104,634,410
County Board	17,477			17,477
County Clerk	115,965			115,965
Data Processing	4,171,114	704,172	39,691	4,835,595
Election Commission	10,901,507	15,988		10,917,495
Finance	153,935		71,905	82,030
Groundskeeping	162,779			162,779
Personnel - Security	176,124			176,124
Personnel Department	87,257		87,257	-
Recorder of Deeds	297,345		57,095	240,250
Supervisor of Assessments	204,119		18,840	185,279
Total General Government	111,249,416	11,939,105	1,666,886	121,521,635
Highway, Streets and Bridges				
Maintenance	24,751,671	876,140	1,392,078	24,235,733
Streets and Bridges	793,303,592	14,368,295		807,671,887
Total Highway, Streets and Bridges	818,055,263	15,244,435	1,392,078	831,907,620
Judicial				
Circuit Court	681,656		100,000	581,656
Circuit Court Probation	1,194,680	241,699	27,410	1,408,969
Child Care Facility Construction	3,131,999	245,087		3,377,086
Clerk of the Circuit Court	7,805,689		364,647	7,441,042
Courthouse Construction 01	54,600,137		11,862	54,588,275
JOF Bldg & Furnishings	59,573,188			59,573,188
Jury Commission	8,326			8,326
Law Library	104,197			104,197
Neutral Site Custody Exchange	304,374			304,374
Public Defender	117,281		1,510	115,771
State's Attorney	1,049,248	32,344	77,200	1,004,392
Youth Home	11,570,563		41,800	11,528,763
Total Judicial	140,141,338	519,130	624,429	140,036,039
Health and Public Safety				
Animal Control	984,139	6,812		990,951
Child Victim Witness Project	71,270			71,270
Convalescent Center	37,980,513	378,200	247,253	38,111,460
Coroner	2,571,458	18,230	7,950	2,581,738
County Jail	69,045,129			69,045,129
Courthouse Security	49,650			49,650
Health Department	27,056,154	3,953,663	543,071	30,466,746
Office of Emergency Mgmt	1,780,829			1,780,829
Sheriff	10,957,892	602,628	456,251	11,104,269
Total Health and Public Safety	150,497,034	4,959,533	1,254,525	154,202,042

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2014

Function and Activity	Governmental Activities Capital Assets November 30, 2013	Additions	Deletions	Governmental Activities Capital Assets November 30, 2014
Public Service				
Community Development	28,411	7,624		36,035
Economic Development & Planning	484,838	66,597	62,439	488,996
Historical Museum	444,843			444,843
Human Services	353,842	40,593		394,435
Total Public Service	1,311,934	114,814	62,439	1,364,309
Public Works				
Drainage	31,444,931	1,730,926		33,175,857
Stormwater	183,837,084	15,353,902	737,451	198,453,535
Total Public Works	215,282,015	17,084,828	737,451	231,629,392
Total Governmental Activities Capital Assets	\$ 1,436,537,000	49,861,845	5,737,808	1,480,661,037



Statistical Section

DUPAGE COUNTY, ILLINOIS**NET POSITION BY COMPONENT**

Last Ten Fiscal Years

Fiscal Year	2014	2013	2012	2011
Governmental activities				
Net investment in capital assets	\$ 553,057,327	536,331,604	538,504,376	535,999,719
Restricted	113,386,064	104,883,465	97,015,462	31,038,559
Unrestricted	74,517,604	77,792,273	79,458,925	138,908,069
Total governmental activities net assets	<u>\$ 740,960,995</u>	<u>719,007,342</u>	<u>714,978,763</u>	<u>705,946,347</u>
Business-type activities				
Investment in capital assets, net of related debt	\$ 74,249,205	75,261,628	75,116,586	74,764,812
Restricted	7,875,651	2,908,933	2,858,239	2,239,517
Unrestricted	9,370,325	8,190,899	6,537,001	7,869,504
Total business-type activities net assets	<u>\$ 91,495,181</u>	<u>86,361,460</u>	<u>84,511,826</u>	<u>84,873,833</u>
Primary government				
Net investment in capital assets	\$ 627,306,532	611,593,232	613,620,962	610,764,531
Restricted	121,261,715	107,792,398	99,873,701	33,278,076
Unrestricted	83,887,929	85,983,172	85,995,926	146,777,573
Total primary government net assets	<u>\$ 832,456,176</u>	<u>805,368,802</u>	<u>799,490,589</u>	<u>790,820,180</u>

Note: 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.

2010	2009	2008	2007	2006	2005
524,578,436	526,643,803	531,794,055	515,688,772	489,840,802	473,371,347
31,388,626	32,837,493	38,579,136	28,610,054	30,070,231	30,232,470
134,952,699	139,575,093	150,865,482	154,394,789	165,155,058	171,950,707
690,919,761	699,056,389	721,238,673	698,693,615	685,066,091	675,554,524
84,877,600	85,901,560	70,201,635	82,506,297	80,835,414	83,338,145
2,293,027	2,500,566	16,524,276	1,164,884	761,722	765,747
4,375,023	7,610,159	13,858,024	17,014,533	15,466,447	16,104,774
91,545,650	96,012,285	100,583,935	100,685,714	97,063,583	100,208,666
609,456,036	612,545,363	601,995,690	598,195,069	570,676,216	556,709,492
33,681,653	35,338,059	55,103,412	29,774,938	30,831,953	30,998,217
139,327,722	147,185,252	164,723,506	171,409,322	180,621,505	188,055,481
782,465,411	795,068,674	821,822,608	799,379,329	782,129,674	775,763,190

DUPAGE COUNTY, ILLINOIS**CHANGES IN NET POSITION**

Last Ten Fiscal Years

Fiscal Year	2014	2013	2012	2011
Expenses				
Governmental activities:				
General government	\$ 82,493,802	86,856,356	87,542,910	83,299,732
Health and public safety	126,148,840	126,725,674	127,138,340	128,664,640
Highways, streets and bridges	40,157,811	38,529,997	43,121,555	42,996,381
Public service	30,172,753	31,103,546	34,267,106	34,692,296
Judicial	47,421,574	45,838,029	45,854,104	48,591,186
Public works	9,571,362	12,085,313	6,824,746	11,516,306
Educational services	783,362	780,786	837,935	823,067
Conservation and recreation	2,069,998	53,921	1,302,992	460,433
Interest on long-term debt	13,491,499	14,354,610	15,027,294	16,303,515
Total governmental activities and expenses	352,311,001	356,328,232	361,916,982	367,347,556
Business-type activities:				
Convalescent Center				
Water and Sewerage System	24,566,435	22,488,672	22,046,858	20,973,845
Total business-type activities and expenses	24,566,435	22,488,672	22,046,858	20,973,845
Total primary government expenses	\$ 376,877,436	378,816,904	383,963,840	388,321,401
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 17,510,747	20,389,863	18,857,949	18,664,088
Health and public safety	28,747,992	24,693,327	23,761,447	23,779,041
Highways, streets and bridges	1,001,227	677,430	766,972	656,149
Public service	2,914,135	2,725,612	3,406,903	1,933,026
Judicial	28,797,664	30,416,409	32,780,133	32,934,001
Public works	636,204	603,724	943,021	476,997
Educational services				
Operating grants and contributions:				
General government	1,047,858	906,695	745,068	1,444,501
Health and public safety	39,698,744	35,945,747	36,053,009	41,878,559
Highways, streets, and bridges	19,198,613	17,102,648	15,289,960	15,515,321
Public service	3,775,161	23,402,224	25,613,551	26,818,269
Judicial	3,184,059	2,718,698	3,531,687	4,371,274
Public works		153,106	491,130	615,671
Conservation and recreation	138,288	14,793		
Capital grants and contributions	29,347,789	9,231,944	18,652,521	21,450,239
Total governmental activities program revenues	175,998,481	168,982,220	180,893,351	190,537,136

2010	2009	2008	2007	2006	2005
82,328,234	89,128,191	79,503,497	80,569,502	76,530,069	67,928,785
95,942,738	96,975,837	90,666,171	87,107,697	92,461,036	90,136,964
44,101,530	36,932,547	44,750,517	50,394,522	39,482,040	35,815,839
42,723,807	38,741,928	27,825,702	33,398,538	37,683,088	30,800,110
49,994,196	48,908,014	43,991,165	42,982,648	43,474,837	41,683,337
10,038,353	17,960,703	7,121,018	9,301,970	14,224,528	7,830,746
861,769	849,762	558,065	581,374	624,636	662,333
356,589	205,015				
13,152,197	13,948,235	14,286,924	15,012,918	15,193,374	13,932,166
339,499,413	343,650,232	308,703,059	319,349,169	319,673,608	288,790,280
35,133,183	34,755,461	32,900,010	33,338,061	33,659,477	34,663,672
21,257,048	22,413,240	20,587,516	19,520,073	16,133,688	15,446,718
56,390,231	57,168,701	53,487,526	52,858,134	49,793,165	50,110,390
395,889,644	400,818,933	362,190,585	372,207,303	369,466,773	338,900,670
20,250,459	21,701,637	18,376,745	20,063,804	19,834,516	23,433,540
17,420,250	18,756,406	17,636,546	19,447,080	21,511,516	19,084,970
1,313,984	1,834,459	2,740,774	1,837,333	2,910,020	2,791,345
1,889,032	846,965	2,544,734	3,721,579	3,819,920	2,057,392
35,372,063	35,579,718	38,230,226	23,445,481	21,822,637	16,061,239
603,504	1,120,119	658,673	1,777,963	1,582,857	3,787,149
			481,640	412,465	323,222
1,133,299	2,103,064	25,598			2,887,946
17,763,720	17,299,394	16,611,236	19,061,568	13,561,735	15,856,357
15,545,867	13,358,950	21,028,399	16,030,448	16,153,506	15,674,685
23,874,197	36,815,150	21,749,891	24,913,259	34,448,567	22,265,751
3,115,969	4,113,628	3,589,030	2,097,071	3,069,763	2,768,758
222,959	1,945,773		2,483,999	530,180	527,928
312,339	205,609				
14,693,789	7,424,344	1,378,481	45,000	1,651,069	6,659,435
153,511,431	163,105,216	144,570,333	135,406,225	141,308,751	134,179,717

DUPAGE COUNTY, ILLINOIS

CHANGES IN NET POSITION (CONT.)

Last Ten Fiscal Years

Fiscal Year	2014	2013	2012	2011
Business-type activities:				
Charges for services:				
Convalescent Center	\$			
Water and Sewerage System	22,617,682	22,454,253	21,524,777	19,689,342
Capital Grants and Contributions	6,279,468	1,869,605	142,886	256,528
Total business-type activities				
program revenues	28,897,150	24,323,858	21,667,663	19,945,870
Total primary government program revenues	\$ 204,895,631	193,306,078	202,561,014	210,483,006
Net (Expense)/Revenue				
Governmental activities	\$(176,312,520)	(187,346,012)	(181,023,631)	(176,810,420)
Business-type activities	4,330,715	1,835,186	(379,195)	(1,027,975)
Total primary government net expense	(171,981,805)	(185,510,826)	(181,402,826)	(177,838,395)
General revenues and other changes in net position				
Governmental activities:				
Property taxes	67,935,195	67,376,774	67,581,649	67,667,477
Taxes - sales and other	124,611,525	121,100,200	116,224,102	112,140,361
Unrestricted investment earnings	801,924	374,759	1,478,027	1,338,517
Miscellaneous	6,387,023	5,643,398	4,772,269	4,997,281
Special Item				
Transfers	(759,805)			
Total governmental activities	198,975,862	194,495,131	190,056,047	186,143,636
Business-type activities:				
Unrestricted investment earnings	43,201	14,448	17,188	49,528
Transfers	759,805			
Total business-type activities	803,006	14,448	17,188	49,528
Total primary government	\$ 199,778,868	194,509,579	190,073,235	186,193,164
Change in net position				
Governmental activities	\$ 22,663,342	7,149,119	9,032,416	9,333,216
Business-type activities	5,133,721	1,849,634	(362,007)	(978,447)
Total primary government	\$ 27,797,063	8,998,753	8,670,409	8,354,769

Note: 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.

2010	2009	2008	2007	2006	2005
28,153,612	32,787,435	32,766,353	34,169,487	24,949,646	24,772,001
18,908,528	17,108,872	17,565,227	18,814,973	13,353,597	14,872,907
70,510	1,773,333	1,782,889	932,680	4,362,635	3,213,110
47,132,650	51,669,640	52,114,469	53,917,140	42,665,878	42,858,018
200,644,081	214,774,856	196,684,802	189,323,365	183,974,629	177,037,735
(185,987,982)	(180,545,016)	(164,132,726)	(183,942,944)	(178,364,857)	(154,610,563)
(9,257,581)	(5,499,061)	(1,373,057)	1,059,006	(7,127,287)	(7,252,372)
(195,245,563)	(186,044,077)	(165,505,783)	(182,883,938)	(185,492,144)	(161,862,935)
67,439,853	67,424,153	67,526,161	65,293,780	63,401,527	60,677,249
107,925,821	104,811,713	105,074,406	77,919,286	78,356,625	74,760,385
1,085,804	1,765,366	5,741,486	11,435,092	10,335,980	6,475,021
4,891,700	4,536,786	9,251,245	36,026,275	39,177,144	27,799,510
	(23,043,052)				
(3,491,824)	2,483,205	(915,524)	1,550,536	(2,700,000)	(2,000,000)
177,851,354	157,978,171	186,677,774	192,224,969	188,571,276	167,712,165
90,909	167,564	355,754	591,953	587,352	373,957
3,491,824	(2,483,205)	915,524	(1,550,536)	2,700,000	2,000,000
3,582,733	(2,315,641)	1,271,278	(958,583)	3,287,352	2,373,957
181,434,087	155,662,530	187,949,052	191,266,386	191,858,628	170,086,122
(8,136,628)	(22,566,845)	22,545,048	8,282,025	10,206,419	13,101,602
(5,674,848)	(7,814,702)	(101,779)	100,423	(3,839,935)	(4,878,415)
(13,811,476)	(30,381,547)	22,443,269	8,382,448	6,366,484	8,223,187

DUPAGE COUNTY, ILLINOIS

FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2014	2013	2012	2011
General Fund				
Reserved	\$			
Unreserved				
Designated				
Undesignated				
Nonspendable				
Advances receivable from other funds	4,087,090	3,542,706	1,335,405	1,474,446
Committed for:				
Capital purposes		298,209	8,461	840,084
Unassigned	64,470,417	63,810,632	64,462,536	61,002,883
Total General Fund	\$ 68,557,507	67,651,547	65,806,402	63,317,413
All other governmental funds				
Reserved				
Unreserved				
Designated				
Capital project funds				
Undesignated				
Special revenue funds				
Capital project funds				
Nonspendable				
Prepaid expenditures	39,979	37,903	16,965	19,203
Inventory	437,786	476,658	534,484	670,531
Advances receivable from other funds		846,204	856,375	932,061
Restricted for				
Grant programs	2,531,341	3,151,901	1,944,338	1,249,801
Employee benefits	7,143,604	6,660,061	6,463,690	8,721,752
Health and public safety purposes	3,267,579	2,808,665	1,670,406	3,248,436
Highways, streets and bridges purposes	26,478,084	23,152,924	18,997,799	17,637,507
Wetland mitigation purposes	9,439,042	9,048,466	15,699,624	15,410,663
Judicial purposes	8,549,905	8,456,449	8,197,189	7,694,066
Other purposes	3,558,676	3,918,595	3,473,544	3,648,342
Capital improvements	13,831,604	32,653,070	55,404,350	70,737,596
Debt service	34,496,894	33,629,782	29,394,914	29,788,758
Committed for				
Capital purposes	6,166,452	8,150,005	800,000	334,952
Other purposes	7,835,989	8,129,295	6,795,341	6,229,920
Employee benefits	2,736,732	2,229,826	3,446,755	
Public health purposes	17,130,512	16,346,867	17,354,958	14,759,334
Unassigned	(7,426,073)	(938,213)	(1,723,542)	(4,591,172)
Total all other governmental funds	\$ 136,218,106	158,758,458	169,327,190	176,491,750
Total governmental funds	\$ 204,775,613	226,410,005	235,133,592	239,809,163

Notes: 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.

The County adopted GASB Statement No. 54 in 2011.

2010	2009	2008	2007	2006	2005
1,368,196	837,505	1,065,177	516,593	1,344,191	1,763,431
4,000,000	4,000,000	7,500,000			
55,940,580	52,172,319	51,741,245	45,282,773	33,453,220	32,751,692
61,308,776	57,009,824	60,306,422	45,799,366	34,797,411	34,515,123
124,697,657	65,188,547	46,193,580	57,298,733	76,292,742	60,424,690
993,803	2,426,121	2,684,896			
56,040,926	58,383,333 (19,686)	86,302,790 (40,284)	85,862,030 4,049,919	88,816,971 9,162,359	112,245,558 7,190,908
181,732,386	125,978,315	135,140,982	147,210,682	174,272,072	179,861,156
243,041,162	182,988,139	195,447,404	193,010,048	209,069,483	214,376,279

DUPAGE COUNTY, ILLINOIS

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Years

Fiscal Year	2014	2013	2012	2011
Revenues				
Property taxes	\$ 64,927,473	64,359,293	64,938,562	64,784,368
Sales and other taxes	116,219,084	107,919,626	104,185,501	101,494,372
Licenses and permits	5,210,285	22,410,768	22,247,352	18,942,842
Intergovernmental	101,750,948	98,666,665	101,110,053	112,094,997
Charges for services	56,189,710	28,024,958	24,655,800	20,949,150
Court fees and fines	14,208,139	34,815,174	37,149,757	36,639,087
Investment income	801,476	374,759	1,478,027	1,338,517
Insurance reimbursement	8,085	149,486	145,971	
Miscellaneous	7,012,775	5,740,170	5,102,291	5,403,870
Total revenues	366,327,975	362,460,899	361,013,314	361,647,203
Expenditures				
General government	84,750,625	76,491,136	76,416,793	74,550,265
Health and public safety	125,361,998	121,593,582	121,308,379	123,399,403
Highways, streets and bridges	23,494,625	19,414,641	21,132,960	21,595,967
Public services	29,679,217	30,718,948	33,426,675	34,818,747
Judicial	44,332,970	41,498,747	43,068,135	44,099,297
Conservation and recreation	5,667,322	37,844	194,277	171,026
Public works	445,955	7,999,270	5,275,976	6,059,678
Educational services	788,159	783,137	850,760	798,447
Debt service				
Principal	17,519,096	16,595,000	15,825,000	15,320,000
Interest	13,846,136	14,707,207	15,404,545	15,102,370
Cost of issuance		134,038		88,924
Fiscal agent fees	2,150	2,525	3,750	4,250
Capital outlay	40,870,414	45,905,907	33,382,356	27,689,455
Total expenditures	386,758,667	375,881,982	366,289,606	363,697,829
Excess of revenues over (under) expenditures	(20,430,692)	(13,421,083)	(5,276,292)	(2,050,626)
Other Financing Sources (Uses)				
Bonds issued		6,801,881		5,340,000
Bond premium (discount)		(45,815)		306,165
Payments to escrow agent		(3,444,802)		(6,039,518)
Transfers in	63,349,286	70,289,063	42,267,308	39,512,641
Transfers out	(63,868,297)	(69,997,819)	(41,666,587)	(39,417,191)
Proceeds from sale of assets	25,000	1,094,988		17,251
Total other financing sources (uses)	(494,011)	4,697,496	600,721	(280,652)
Net change in fund balances	\$ (20,924,703)	(8,723,587)	(4,675,571)	(2,331,278)
Debt service as a percentage of noncapital expenditures	9.24%	9.42%	9.38%	8.88%
Debt service as a percentage of total expenditures	8.11%	8.33%	8.53%	8.36%
Ratio of capital outlay to total expenditures	12.25%	11.64%	9.11%	7.61%

Note: 2009 information has been restated to reflect removal of ETSB as a blended component unit.

2010	2009	2008	2007	2006	2005
64,401,147	64,499,629	64,500,053	62,175,701	60,380,421	57,636,475
98,733,010	96,248,316	87,307,459	65,872,024	66,048,731	63,677,005
18,899,568	19,884,905	21,945,114	33,824,284	32,794,968	31,121,315
87,960,448	94,790,649	71,345,581	92,739,193	96,625,344	93,274,929
17,079,374	19,219,387	19,517,516	20,321,963	21,024,637	17,960,600
41,590,312	40,662,282	40,942,442	27,239,079	24,611,715	24,522,083
1,085,804	1,765,366	5,695,326	11,342,018	10,226,780	6,419,397
5,386,849	5,183,654	17,397,810	11,777,051	20,995,917	10,087,722
335,136,512	342,254,188	328,651,301	325,291,313	332,708,513	304,699,526
76,763,751	81,217,581	71,290,201	74,991,954	70,274,920	62,627,436
89,172,325	91,840,441	88,499,582	85,835,446	88,536,562	86,139,878
21,313,721	19,209,282	20,831,951	22,005,394	20,155,564	21,472,792
42,001,399	37,944,437	27,820,992	33,322,033	37,654,587	30,230,866
44,459,010	44,309,803	40,128,850	39,096,750	39,660,294	37,664,637
355,846	163,563	129,447	479,026	631,352	529,128
6,896,898	10,215,195	4,671,117	5,209,870	11,661,311	5,816,877
847,927	837,943	593,180	597,387	637,959	649,050
14,505,000	14,365,000	12,558,098	13,342,049	13,748,049	11,850,000
13,464,043	14,087,497	14,660,038	15,094,467	15,757,307	15,129,347
397,539				494,921	676,100
4,250	3,787	3,750	8,128	3,627	3,703
29,472,761	44,899,183	43,811,705	55,961,694	38,593,779	52,437,212
339,654,470	359,093,712	324,998,911	345,944,198	337,810,232	325,227,026
(4,517,958)	(16,839,524)	3,652,390	(20,652,885)	(5,101,719)	(20,527,500)
67,050,000	1,885,000			71,380,000	102,655,000
(343,231)	14,128			1,983,028	5,983,968
				(70,868,106)	(108,415,814)
28,101,561	38,705,309	28,419,426	31,544,744	35,517,095	38,067,459
(30,307,349)	(36,622,104)	(30,234,950)	(31,294,208)	(38,217,094)	(40,067,459)
70,000	13,375	600,490			
64,570,981	3,995,708	(1,215,034)	250,536	(205,077)	(1,776,846)
60,053,023	(12,843,816)	2,437,356	(20,402,349)	(5,306,796)	(22,304,346)
8.83%	9.06%	9.68%	9.81%	10.03%	10.14%
8.23%	7.92%	8.37%	8.22%	8.73%	8.30%
8.68%	12.50%	13.48%	16.18%	11.42%	16.12%

DUPAGE COUNTY, ILLINOIS**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**

Last Ten Levy Years

Year Property Assessed	Real Property				Total
	Residential	Farms	Commercial	Industrial	Real Property
2013	\$ 24,789,517,606	2,217,240	5,497,444,060	2,469,576,795	32,758,755,701
2012	26,243,230,692	2,109,783	5,800,695,691	2,591,122,955	34,637,159,121
2011	28,623,123,967	2,145,693	6,222,621,504	2,821,860,433	37,669,751,597
2010	31,047,748,088	2,052,125	6,404,827,136	2,873,800,916	40,328,428,265
2009	32,988,376,667	1,845,588	6,737,217,538	3,135,552,161	42,862,991,954
2008	32,865,162,717	1,878,481	6,864,138,408	3,161,989,165	42,893,168,771
2007	30,893,591,960	1,853,212	6,580,547,962	2,925,265,278	40,401,258,412
2006	28,387,881,395	2,228,289	6,284,770,668	2,871,702,953	37,546,583,305
2005	26,060,213,465	2,268,796	5,956,784,732	2,762,305,796	34,781,572,789
2004	23,986,874,400	2,738,613	5,746,669,555	2,645,121,713	32,381,404,281

(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.

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

Taxes assessed and levied in the year indicated and collected in the subsequent year.

Source

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

Railroad Property	Total Taxable Assessed Value	Estimated Actual Value ^(a)	Total Direct Tax Rate (b)
32,524,635	32,791,280,336	98,472,313,321	2.040
25,943,202	34,663,102,323	104,093,400,369	1.929
24,504,229	37,694,255,826	113,195,963,441	1.773
22,727,747	40,351,156,012	121,174,642,679	1.659
16,589,848	42,879,581,802	128,767,512,919	1.554
13,716,205	42,906,884,976	128,849,504,432	1.557
11,839,713	40,413,098,125	121,360,655,030	1.651
10,480,387	37,557,063,692	112,783,975,051	1.713
9,960,265	34,791,533,054	104,479,078,240	1.797
10,672,405	32,392,076,686	97,273,503,562	1.850

DUPAGE COUNTY, ILLINOIS

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

Last Ten Fiscal Years

Amounts in 000's

Tax Levies ⁽¹⁾								
Levy Year	Fiscal Year	County	Cities and Villages	High Schools	Unit Districts	Grade Schools	Junior Colleges	Townships
2013	2014	\$ 66,894	250,949	428,298	738,107	661,869	101,377	43,466
2012	2013	66,865	246,633	420,468	715,561	646,028	96,153	41,179
2011	2012	66,832	244,931	403,861	690,524	623,424	97,212	41,913
2010	2011	66,943	246,238	396,214	674,541	615,067	97,036	41,263
2009	2010	66,635	244,218	383,973	653,299	600,309	93,740	39,881
2008	2009	66,806	229,534	379,265	638,869	592,204	81,973	39,555
2007	2008	66,722	219,426	360,341	605,314	567,074	78,407	37,627
2006	2007	64,335	203,270	343,408	585,306	541,272	74,524	36,348
2005	2006	62,520	195,081	326,830	559,536	511,523	68,198	34,634
2004	2005	59,925	184,701	312,968	528,155	485,151	66,566	32,928

Tax Rates Per Hundred Dollars of Assessed Valuation ⁽²⁾								
2013	2014	0.2040	0.7653	1.3061	2.2509	2.0184	0.3092	0.1326
2012	2013	0.1929	0.6543	1.1155	1.8983	1.7139	0.2551	0.1092
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	0.5692	0.8949	1.5226	1.3991	0.2185	0.0929
2008	2009	0.1557	0.5350	0.8839	1.4890	1.3802	0.1910	0.0922
2007	2008	0.1651	0.5430	0.8916	1.4978	1.4032	0.1940	0.0931
2006	2007	0.1713	0.5412	0.9144	1.5584	1.4412	0.1984	0.0968
2005	2006	0.1797	0.5607	0.9395	1.6083	1.4703	0.1960	0.0995
2004	2005	0.1850	0.5102	0.9662	1.6305	1.4977	0.2055	0.1017

Direct Rates ⁽³⁾	2013	2012	2011	2010	2009
General	.0694	.0668	.0614	.0570	.0532
Stormwater	.0287	.0260	.0226	.0211	.0198
IMRF	.0158	.0149	.0137	.0128	.0121
Tort Liability	.0092	.0087	.0080	.0075	.0070
Social Security	.0107	.0101	.0093	.0087	.0083
Youth Home	.0039	.0037	.0047	.0048	.0044
Courthouse Bond Debt Service	.0114	.0108	.0099	.0093	.0088
Health Department	.0549	.0519	.0477	.0447	.0418
	.2040	.1929	.1773	.1659	.1554

⁽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	Librarys	Forest Preserve	Fire Protection	Service Areas	Special Districts	Total
1,137	133,876	28,762	54,335	106,742	7,641	6,950	2,630,403
1,110	130,678	28,376	53,450	104,288	6,691	6,908	2,564,388
1,072	126,787	27,258	53,300	101,714	6,830	7,399	2,493,057
1,048	124,693	26,686	53,304	99,704	6,403	7,385	2,456,525
1,011	119,945	22,930	52,184	96,159	6,579	7,298	2,388,161
998	117,401	22,641	51,746	95,631	7,602	7,839	2,332,064
945	112,735	21,887	47,971	90,863	6,327	7,738	2,223,377
908	107,153	20,594	48,937	86,322	5,752	7,773	2,125,902
864	102,052	19,801	44,220	77,771	5,059	7,729	2,015,818
824	96,589	18,885	43,988	74,099	4,521	7,727	1,917,027

0.0035	0.4083	0.0877	0.1657	0.3255	0.0233	0.0212	8.0217
0.0029	0.3467	0.0753	0.1418	0.2767	0.0177	0.0183	6.8186
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	0.2795	0.0534	0.1216	0.2241	0.0153	0.0170	5.5659
0.0023	0.2736	0.0528	0.1206	0.2229	0.0177	0.0183	5.4352
0.0023	0.2790	0.0542	0.1187	0.2248	0.0157	0.0191	5.5016
0.0024	0.2853	0.0548	0.1303	0.2298	0.0153	0.0207	5.6603
0.0025	0.2933	0.0569	0.1271	0.2235	0.0145	0.0222	5.7940
0.0025	0.2982	0.5830	0.1358	0.2288	0.0140	0.0239	6.3830

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

2014			2005		
Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation
Hamilton Partners, Inc	\$ 142,386	0.43%	Hamilton Partners, Inc.	\$ 146,573	0.45%
Oakbrook Shopping Center	94,022	0.29%	Oakbrook Shopping Center	109,028	0.34%
Prologis, Inc.	57,240	0.17%	AIMCO	83,710	0.26%
Wells Real Estate Funds	54,322	0.17%	NS-MPG Inc (Lucent Industries	82,520	0.25%
Arden Realty, Inc.	52,669	0.16%	Duke Realty Ltd	63,683	0.20%
Friedkin Realty Group	52,436	0.16%	AMB Prop RE Tax CO	60,547	0.19%
UBS Realty Investors LLC	48,399	0.15%	Commonwealth Edison	54,465	0.17%
Navistar, Inc.	38,360	0.12%	Centerpoint Properties	51,531	0.16%
York Town Center	32,906	0.10%	National Tax Search	44,037	0.14%
NS-MPG Inc (Alcatel-Lucent)	32,914	0.10%	McDonald's Corporation	41,549	0.13%

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

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, K-5.

Source

DuPage County Assessment Files

DUPAGE COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal 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	
2013	2014	\$ 66,575,510	66,894,212	66,790,270	99.8%	N/A
2012	2013	66,576,760	66,865,124	66,389,670	99.3%	12,517
2011	2012	66,576,810	66,831,916	66,510,098	99.5%	29,475
2010	2011	66,579,010	66,942,568	66,726,194	99.7%	34,920
2009	2010	66,329,210	66,634,870	66,447,892	99.7%	20,479
2008	2009	66,429,210	66,806,020	66,644,597	99.8%	22,481
2007	2008	66,430,410	66,722,025	66,540,021	99.7%	16,759
2006	2007	64,232,610	64,335,250	64,181,325	99.8%	15,276
2005	2006	62,219,809	62,520,385	62,380,705	99.8%	9,127
2004	2005	59,686,538	59,925,342	59,800,186	99.8%	11,391

Notes: Tax levy and collections do not include Special Service Areas.

Tax collections are shown net of any Court ordered abatements.

Tax extension amounts include any amounts added to the levy by the 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.

Source

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

Total Collections to Date	
Amount	Percentage
66,790,270	99.8%
66,402,187	99.3%
66,539,573	99.6%
66,761,114	99.7%
66,468,371	99.8%
66,667,078	99.8%
66,556,780	99.8%
64,196,601	99.8%
62,389,832	99.8%
59,811,577	99.8%

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
2014	\$ 5,876,261	38,097,171	47,750,949	91,724,381
2013	5,532,556	38,543,835	45,455,284	89,531,675
2012	5,612,894	36,773,765	43,488,082	85,874,741
2011	5,104,692	35,540,143	41,816,400	82,461,235
2010	4,645,316	33,656,601	39,706,988	78,008,905
2009	4,690,274	32,415,500	38,733,526	75,839,300
2008	5,578,658	37,415,226	24,887,604	67,881,488
2007	5,960,121	39,229,222	N/A	45,189,343
2006	6,228,912	39,155,941	N/A	45,384,853
2005	5,803,511	37,292,470	N/A	43,095,981

⁽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.

Notes: 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 and 2011 G.O. Alternate Revenue Source Drainage Project debt service funds (E-2), along with the 2011 Drainage Bond Project Fund (F-6). The Unincorporated (CT) sales tax component includes local use tax revenue.

CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

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.

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

(Amounts in 000's)

Category	2014		2013	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,366,425	0.8	\$ 1,355,824	(4.3)
Food	577,482	(1.0)	583,352	1.9
Drinking and Eating Places	1,813,938	3.0	1,760,993	3.2
Apparel	728,175	0.9	721,892	1.1
Furniture, Household, and Radio	1,099,966	2.4	1,074,304	13.2
Lumber, Building, and Hardware	795,275	6.0	750,021	8.6
Automotive and Filling Stations	4,784,489	3.6	4,617,822	8.5
Drugs and Miscellaneous Retail	2,044,398	(2.0)	2,086,854	4.9
Agriculture and All Others	2,605,679	15.6	2,254,361	5.4
Manufacturers	407,161	5.0	387,738	31.0
Total	<u>\$ 16,222,988</u>	4.0	<u>\$ 15,593,161</u>	5.9

DIRECT SALES TAX RATE

DuPage County		
CT	1.00%	1.00%
CST	0.25%	0.25%
RTA ¹	0.25%	0.25%
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	0.50%	0.50%
Total Overlapping	<u>5.75%</u>	<u>5.75%</u>
Total County Sales Tax Rate	<u>7.25%</u>	<u>7.25%</u>

Notes: CT- One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

CST- Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

¹ 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.

The County's taxable sales base is an approximation based on the calendar year State sales tax collections.

The sales tax rate on a purchase in the County will vary based on the type of item purchased and the purchase location.

Source

Illinois Department of Revenue - Standard Industrial Classification Code Reporting System.

2012			2011			2010		
Amount	% Change From Previous Year		Amount	% Change From Previous Year		Amount	% Change From Previous Year	
\$ 1,417,434	4.8		\$ 1,352,376	(3.2)		\$ 1,396,501	1.4	
572,210	(3.0)		590,067	1.2		582,797	8.1	
1,706,516	6.3		1,605,899	3.2		1,555,962	3.9	
713,726	(3.3)		738,418	12.7		655,415	3.2	
948,679	(0.5)		953,718	(1.7)		969,961	6.4	
690,897	0.9		684,471	2.5		667,757	0.9	
4,256,135	6.3		4,004,791	8.9		3,678,756	9.3	
1,988,940	6.0		1,876,179	7.7		1,742,160	7.9	
2,139,010	0.2		2,135,564	4.0		2,052,734	3.8	
296,058	(6.8)		317,766	(8.7)		347,934	(0.7)	
<u>\$ 14,729,605</u>	3.3		<u>\$ 14,259,249</u>	4.5		<u>\$ 13,649,977</u>	5.6	
1.00%			1.00%			1.00%		
0.25%			0.25%			0.25%		
0.25%			0.25%			0.25%		
<u>1.50%</u>			<u>1.50%</u>			<u>1.50%</u>		
5.00%			5.00%			5.00%		
0.25%			0.25%			0.25%		
0.50%			0.50%			0.50%		
<u>5.75%</u>			<u>5.75%</u>			<u>5.75%</u>		
7.25%			7.25%			7.25%		

DUPAGE COUNTY, ILLINOIS**TAXABLE SALES BY CATEGORY AND DIRECT AND OVERLAPPING SALES TAX RATES (CONT.)**

Last Ten Calendar Years

(Amounts in 000's)

Category	2009		2008	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,377,542	(6.4)	\$ 1,471,929	(6.7)
Food	538,894	(0.6)	542,394	(2.6)
Drinking and Eating Places	1,497,287	(4.1)	1,561,982	0.7
Apparel	635,337	(7.7)	688,062	(6.5)
Furniture, Household, and Radio	911,330	(15.1)	1,073,788	(15.6)
Lumber, Building, and Hardware	661,724	(18.4)	810,443	(11.1)
Automotive and Filling Stations	3,364,938	(12.7)	3,854,588	(5.8)
Drugs and Miscellaneous Retail	1,614,171	(6.1)	1,718,790	(8.1)
Agriculture and All Others	1,976,666	(21.4)	2,513,538	(3.9)
Manufacturers	350,243	(16.9)	421,466	(1.5)
Total	<u>\$ 12,928,132</u>	(11.8)	<u>\$ 14,656,980</u>	(6.1)

DIRECT SALES TAX RATE

DuPage County		
CT	1.00%	1.00%
CST	0.25%	0.25%
RTA ¹	0.25%	0.25%
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	0.50%	0.50%
Total Overlapping	<u>5.75%</u>	<u>5.75%</u>
Total County Sales Tax Rate	<u>7.25%</u>	<u>7.25%</u> ⁽¹⁾

Notes: CT- One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

CST- Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

¹ 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.

The County's taxable sales base is an approximation based on the calendar year State sales tax collections.

The sales tax rate on a purchase in the County will vary based on the type of item purchased and the purchase location.

Source

Illinois Department of Revenue - Standard Industrial Classification Code Reporting System.

2007			2006			2005		
Amount	% Change From Previous Year		Amount	% Change From Previous Year		Amount	% Change From Previous Year	
\$ 1,577,230	(5.8)		\$ 1,674,490	9.7		\$ 1,526,605	(6.5)	
556,961	2.9		541,446	1.3		534,647	2.4	
1,550,815	3.5		1,498,076	5.6		1,418,861	2.2	
735,832	0.4		733,002	6.7		686,956	4.0	
1,272,918	(7.4)		1,374,316	5.5		1,303,268	4.5	
911,450	(3.6)		945,655	(2.4)		968,824	4.0	
4,090,666	(1.5)		4,151,274	6.7		3,889,163	9.2	
1,869,561	2.9		1,817,096	5.6		1,721,329	8.4	
2,616,509	(0.8)		2,638,598	5.2		2,507,636	6.2	
427,847	(2.2)		437,401	(0.1)		437,994	(10.6)	
<u>\$ 15,609,789</u>	(1.3)		<u>\$ 15,811,354</u>	5.4		<u>\$ 14,995,283</u>	4.3	
1.00%			1.00%			1.00%		
0.25%			0.25%			0.25%		
0.00%			0.00%			0.00%		
<u>1.25%</u>			<u>1.25%</u>			<u>1.25%</u>		
5.00%			5.00%			5.00%		
0.25%			0.25%			0.25%		
0.25%			0.25%			0.25%		
<u>5.50%</u>			<u>5.50%</u>			<u>5.50%</u>		
<u>6.75%</u>			<u>6.75%</u>			<u>6.75%</u>		

DUPAGE COUNTY, ILLINOIS

SALES TAX COLLECTIONS BY CATEGORY

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	83,607	1,017,893	1,006,782	2,108,281	83,118	969,340	956,766	2,009,224
Total	\$ 4,063,405	40,582,267	47,233,369	91,879,042	\$ 3,836,326	38,957,440	45,213,269	88,007,035

Notes: 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

CST- Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

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.

The County's share of sales taxes shown above are net of administration fees applied by the State.

Source

Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

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
95,731	740,135	745,741	1,581,607	72,856	794,257	792,839	1,659,952
\$ 4,113,421	36,829,562	43,124,378	84,067,361	\$ 3,720,938	35,690,105	41,462,747	80,873,790

DUPAGE COUNTY, ILLINOIS

K-11

SALES TAX COLLECTION 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	62,451	870,603	873,270	1,806,324	100,265	873,879	899,160	1,873,304
Total	\$ 3,393,246	34,189,469	39,348,480	76,931,195	\$ 3,414,850	32,256,755	39,246,046	74,917,651

2008				2007		
County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
\$ 468,732	3,679,785	1,896,845	6,045,362	\$ 480,348	3,943,060	4,423,409
69,404	1,355,196	1,851,071	3,275,671	153,791	1,391,611	1,545,402
286,676	3,902,877	1,654,065	5,843,618	378,420	3,874,431	4,252,851
16,635	1,719,811	742,482	2,478,928	33,499	1,839,448	1,872,946
77,794	2,682,800	1,090,419	3,851,013	88,854	3,181,449	3,270,303
261,674	2,025,846	868,733	3,156,253	361,774	2,278,402	2,640,176
1,139,168	9,625,512	4,265,482	15,030,162	1,206,181	10,219,217	11,425,398
496,500	4,293,991	2,513,476	7,303,967	530,371	4,670,560	5,200,931
971,867	6,274,892	2,752,079	9,998,838	1,163,646	6,528,106	7,691,752
185,234	1,057,338	443,835	1,686,407	209,376	1,061,785	1,271,161
<u>\$ 3,973,682</u>	<u>36,618,048</u>	<u>18,078,487</u>	<u>58,670,218</u>	<u>\$ 4,606,259</u>	<u>38,988,069</u>	<u>43,594,329</u>

DUPAGE COUNTY, ILLINOIS

K-11

SALES TAX COLLECTION BY CATEGORY (CONT.)

Last Ten Calendar Years

Category	2006			2005		
	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
General Merchandise	\$ 496,485	4,186,174	4,682,659	\$ 506,745	3,816,501	4,323,246
Food	164,974	1,351,816	1,516,791	151,713	1,335,312	1,487,025
Drinking and Eating Places	409,591	3,742,036	4,151,626	362,199	3,545,748	3,907,948
Apparel	26,361	1,832,452	1,858,814	14,280	1,717,307	1,731,587
Furniture, Household and Radio	90,531	3,435,858	3,526,389	180,186	3,257,559	3,437,745
Lumber, Building and Hardware	338,202	2,363,751	2,701,953	365,724	2,421,650	2,787,375
Automotive and Filling Stations	1,311,566	10,368,596	11,680,162	1,109,790	9,714,240	10,824,030
Drugs and Miscellaneous Retail	513,333	4,540,648	5,053,981	530,273	4,301,833	4,832,106
Agriculture and All Others	1,283,476	6,592,338	7,875,814	1,201,041	6,255,768	7,456,810
Manufacturers	289,741	1,091,800	1,381,542	231,230	1,093,551	1,324,781
Total	\$ 4,924,260	39,505,470	44,429,730	\$ 4,653,181	37,459,470	42,112,651

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Year	Population ⁽¹⁾	Gross General Obligation Bonded Debt Outstanding ⁽²⁾	Restricted Resources Available for Payment of Principal	Net General Obligation Bonded Debt Outstanding	Net General Obligation Debt per Estimated Actual Value of Property ⁽³⁾	Net General Obligation Debt Per Capita
2014	932,708	\$ 197,850,000	15,173,838	182,676,162	0.19%	195.86
2013	932,126	207,495,000	14,581,396	192,913,604	0.19%	206.96
2012	927,987	216,715,000	14,373,363	202,341,637	0.18%	218.04
2011	923,222	225,515,000	14,066,764	211,448,236	0.17%	229.03
2010	916,924	234,775,000	14,488,175	220,286,825	0.17%	240.25
2009	912,732	175,910,000	14,234,112	161,675,888	0.13%	177.13
2008	909,798	181,915,000	14,223,550	167,691,450	0.14%	184.32
2007	907,426	188,250,000	13,228,458	175,021,542	0.16%	192.88
2006	908,695	195,630,000	14,288,121	181,341,879	0.17%	199.56
2005	911,378	198,920,000	14,319,920	184,600,080	0.19%	202.55

⁽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.

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 in prior years and are included above for prior years' reference.

⁽³⁾ See Schedule K-5 for the Assessed and Estimated Actual Values.

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

November 30, 2014

District	Total Debt Outstanding ⁽³⁾	Percentage Applicable to County ⁽²⁾	Amount Applicable to County ⁽¹⁾
DuPage County	\$ 266,392,785	100.00%	266,392,785
Other Districts			
Forest Preserve	226,803,000	100.00%	226,803,000
Cities and villages	9,334,434,052 ⁽¹⁾	8.90%	830,992,157
Townships	200,000	100.00%	200,000
Parks	1,352,410,469 ⁽¹⁾	28.08%	379,807,085
Fire protection	17,630,000	100.00%	17,630,000
Library	57,095,000	29.08%	16,603,832
Special service	5,797,025	95.96%	5,563,112
Grade schools	402,343,077	96.61%	388,702,075
High schools	326,624,414	95.94%	313,363,333
Unit schools	1,032,918,459	56.47%	583,335,123
Community colleges	368,007,288 ⁽¹⁾	66.46%	244,587,790
Subtotal Other Districts	13,124,262,784		3,007,587,507
Totals	\$ 13,390,655,569		3,273,980,292

Notes:

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

Fiscal Year	2014	2013	2012	2011
Assessed value of property (2013 Assessment)	\$ 32,791,280,336	34,663,102,323	37,694,255,826	40,351,156,012
Debt limit - 5.75% of assessed value	1,885,498,619	1,993,128,384	2,167,419,710	2,320,191,471
Debt applicable to limit:				
Limited Tax General Obligation Bonds	45,085,000	46,510,000	47,865,000	49,170,000
Total debt applicable to limit	45,085,000	46,510,000	47,865,000	49,170,000
Legal Debt Margin	\$ 1,840,413,619	1,946,618,384	2,119,554,710	2,271,021,471
Total debt applicable to the debt limit as a percentage of the debt limit	2.39%	2.33%	2.21%	2.12%

Notes: 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.

Only the Series 2006 Limited Tax General Obligation Bonds (Courthouse Annex) are funded by a tax levy, and therefore are subject to the legal debt margin.

2010	2009	2008	2007	2006	2005
42,879,581,802	42,906,884,976	40,413,098,125	37,557,063,692	34,791,533,054	32,392,076,686
2,465,575,954	2,467,145,886	2,323,753,142	2,159,531,162	2,000,513,151	1,862,544,409
50,425,000	51,625,000	52,780,000	52,835,000	54,195,000	52,990,000
50,425,000	51,625,000	52,780,000	52,835,000	54,195,000	52,990,000
2,415,150,954	2,415,520,886	2,270,973,142	2,106,696,162	1,946,318,151	1,809,554,409
2.05%	2.09%	2.27%	2.45%	2.71%	2.85%

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	Total Governmental Activities
2014	\$ 197,850,000		62,185,000	6,357,785	266,392,785
2013	207,495,000		69,500,000	6,916,881	283,911,881
2012	216,715,000		76,460,000	3,900,000	297,075,000
2011	225,515,000		83,095,000	4,290,000	312,900,000
2010	234,775,000		89,390,000	4,665,000	328,830,000
2009	175,910,000		95,355,000	5,020,000	276,285,000
2008	181,915,000	345,000	101,065,000	5,440,000	288,765,000
2007	188,250,000	675,000	106,495,000	5,865,000	301,285,000
2006	195,630,000	990,000	111,695,000	6,275,000	314,590,000
2005	198,920,000	1,295,000	117,870,000	6,660,000	324,745,000

Notes: Included in General Obligation Debt for fiscal years 2009 - 2014 are Special Service Area #34 Bonds, which are general obligations of the County.

Source

Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

Business type Activities					
Revenue Bonds	IEPA Construction Loans	DuPage Water Commission Payable	Capital Lease	Total Business type Activities	Total Outstanding Debt
13,175,000	4,971,338			18,146,338	284,539,123
14,290,000	5,023,544			19,313,544	303,225,425
15,395,000	4,441,761			19,836,761	316,911,761
13,790,000	2,122,614	2,601,895		18,514,509	331,414,509
14,600,000	2,732,045	2,814,544		20,146,589	348,976,589
15,385,000	3,321,504	3,025,670		21,732,174	298,017,174
16,500,000	3,891,645	3,236,570		23,628,215	312,393,215
3,800,000	4,443,101			8,243,101	309,528,101
4,960,000	4,976,485		34,986	9,971,471	324,561,471
6,235,000	5,492,389		102,633	11,830,022	336,575,022

RATIOS OF OUTSTANDING DEBT BY TYPE (CONT.)

Last Ten Fiscal Years

Fiscal Year	Total Personal Income (in 000's) (TPI)	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⁾
2014	N/A ⁴	N/A ⁴	N/A ⁴	N/A ⁴	97,611,329,099	0.292%
2013	54,123,390	178.492%	58,064	0.019%	98,472,313,321	0.308%
2012	52,971,536	167.149%	57,082	0.018%	104,015,492,856	0.305%
2011	50,323,760	151.845%	54,509	0.016%	113,195,963,441	0.293%
2010	48,516,778	139.026%	52,913	0.015%	121,174,642,679	0.288%
2009	47,721,393	160.130%	52,284	0.018%	128,767,512,919	0.231%
2008	52,536,414	168.174%	57,745	0.018%	128,849,504,432	0.242%
2007	50,603,970	163.487%	55,766	0.018%	121,360,655,030	0.255%
2006	49,362,359	152.089%	54,323	0.017%	112,783,975,051	0.288%
2005	45,748,700	135.924%	50,197	0.015%	104,479,078,240	0.322%

⁽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 2014 at the time of completion of this report.

Source

Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

DUPAGE COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE - SPECIAL REVENUE FUND - MOTOR FUEL TAX FUND AND LOCAL GAS TAX FUND

TRANSPORTATION REVENUE BONDS

Last Ten Fiscal Years

Fiscal Year	Highway MFT Fund Gross Revenue	Local Gas Tax Fund Gross Revenue	Total Revenue ⁽¹⁾	Transportation Revenue Bonds ⁽²⁾		
				Principal Retirements	Interest Payments	Other ⁽⁴⁾
2014	\$ 20,952,440	21,111,710	42,064,150	7,315,000	3,311,325	
2013	19,141,326	20,257,973	39,399,299	6,960,000	3,668,200	
2012	18,159,492	22,677,119	40,836,611	6,635,000	4,008,075	
2011	18,104,032	23,711,706	41,815,738	6,295,000	4,344,919	
2010	17,940,935	23,902,456	41,843,391	5,965,000	4,677,869	
2009	20,910,707	31,827,640	52,738,347	5,710,000	4,967,200	
2008	21,854,623	30,316,134	52,170,757	5,430,000	5,235,026	
2007	20,130,136	29,784,127	49,914,263	5,200,000	5,491,188	
2006	21,951,135	25,868,518	47,819,653	6,175,000	5,735,313	
2005	19,282,166	26,016,865	45,299,031	4,535,000	4,962,274	506,367

Notes:

- (1) Consists of the Highway Motor Fuel Tax (MFT) Fund and Local Gas Tax Fund (County Motor Fuel Tax) total revenue *before* any amounts are taken out by trustee for debt service. Gross Revenue includes nonoperating interest income earned in the Highway Motor Fuel Tax Fund, the Local Gas Fund, and their respective debt service funds. Gross revenue also includes any transfers in.
- (2) Consists of Transportation Revenue Bonds issued in 2001 and 2005. The final maturity on the 2001 bonds is January 1, 2011.
- (3) Coverage ratio is calculated by dividing total revenue available for debt service by the sum of interest payments and principal retirements. Per bond ordinance, debt service requirements are paid from revenues before operating expenses. Monthly MFT and Local Gas Tax distributions from the State are remitted directly to a third-party Trustee for debt service requirements and payment.
- (4) Consists of fiscal agent fees and costs of issuance.

Total Debt Service Payment	Coverage Ratio ⁽³⁾	Net Revenue Available for Operations and Capital	Operations and Capital Expenditures		
			MFT Fund	Local Gas Tax Fund	Total
10,626,325	3.96	31,437,825	6,769,921	20,355,954	27,125,875
10,628,200	3.71	28,771,099	6,546,343	17,749,590	24,295,933
10,643,075	3.84	30,193,536	8,273,607	21,066,631	29,340,238
10,639,919	3.93	31,175,819	6,134,030	28,086,267	34,220,297
10,642,869	3.93	31,200,522	11,132,203	27,549,238	38,681,441
10,677,200	4.94	42,061,147	10,089,180	35,684,091	45,773,271
10,665,026	4.89	41,505,731	7,698,627	38,915,003	46,613,630
10,691,188	4.67	39,223,075	23,419,198	38,086,228	61,505,426
11,910,313	4.01	35,909,340	12,674,648	34,266,284	46,940,932
10,003,641	4.53	35,295,390	10,592,010	23,288,227	33,880,237

PLEDGED-REVENUE COVERAGE - WATER AND SEWER SYSTEM REVENUE FUND

WATER AND SEWERAGE SYSTEM REVENUE BONDS

Last Ten Fiscal Years

Fiscal Year	Gross Revenues ⁽¹⁾	Operating Expenses ⁽²⁾	Net Revenue Available for Debt Service	Principal Retirements	Interest Payments	Total Debt Service Payments	Coverage Ratio ⁽³⁾
2014	\$ 29,700,156	20,491,687	9,208,469	1,115,000	555,663	1,670,663	5.51
2013	24,338,306	17,937,274	6,401,032	1,105,000	594,513	1,699,513	3.77
2012	21,684,851	17,736,222	3,948,629	840,000	559,609	1,399,609	2.82
2011	19,997,298	16,763,684	3,233,614	810,000	573,138	1,383,138	2.34
2010	19,061,874	16,404,316	2,657,558	785,000	599,087	1,384,087	1.92
2009	18,993,453	15,737,214	3,256,239	1,115,000	588,213	1,703,213	1.91
2008	19,455,305	13,874,356	5,580,949	3,800,000 ⁽⁴⁾	101,325	3,901,325	1.43
2007	20,295,218	15,096,532	5,198,686	1,160,000	190,688	1,350,688	3.85
2006	13,931,616	11,063,872	2,867,744	1,275,000	224,875	1,499,875	1.91
2005	15,201,481	10,669,709	4,531,772	1,405,000	257,175	1,662,175	2.72

Notes:

- (1) Gross revenues include all revenues available for debt service payments pursuant to the bond ordinances in effect prior to the 2008 bond issuance. Connection charges and capital contributions, although not classified as operating revenue, are reflected in gross revenues and are available for debt service.
- (2) Operating expenses exclude depreciation, and amortization of bond discount and issuance costs, and fiscal agent fees.
- (3) Coverage ratio is calculated by dividing net revenue available for debt service by the sum of interest payments and principal retirements. Due to a defeasance of the 2003 bonds in mid-year, the coverage ratio calculation may be misleading and considered not applicable for Fiscal Year 2008.
- (4) On July 21, 2008, the System issued Revenue Bonds Series 2008A and 2008B. A portion of the proceeds and cash of \$2,689,333 was paid by the System to purchase SLGS to refund the 2003 bonds.

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⁾
2014	932,708	N/A	N/A	N/A	5.6%
2013	932,126	\$ 54,123,390	58,064	38,570	7.4%
2012	927,987	52,971,536	57,082	38,398	7.3%
2011	923,222	50,323,760	54,509	38,405	8.0%
2010	916,924	48,516,778	52,913	37,849	8.3%
2009	912,732	47,721,393	52,284	37,592	8.4%
2008	909,798	52,536,414	57,745	38,458	5.0%
2007	907,426	50,603,970	55,766	36,532	3.8%
2006	908,685	49,362,359	54,323	35,448	3.4%
2005	911,378	45,748,700	50,197	34,243	4.7%

Notes:

- (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 2005 through 2013 have been revised per the Census Bureau; the revisions are not reflective here.
- (2) Total Personal Income, 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. 2014 numbers are not available for the County as of May 2015.
- (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.

PRIMARY EMPLOYERS

Current Year and Nine Years Ago

2014			2005		
Employer	Employees	Percentage of Total County (Jobs) Employment	Employer	Employees	Percentage of Total County (Jobs) Employment
Edward/Elmhurst Hospital	7,000	0.95%	N/A		0.00%
Navistar International Corp.	4,816	0.32%	N/A		0.00%
Argonne National Laboratory	3,398	0.46%	N/A		0.00%
College of DuPage	3,000	0.41%	N/A		0.00%
DuPage County	2,890	0.39%	N/A		0.00%
Central DuPage Hospital	2,786	0.38%	N/A		0.00%
Advocate Health Care	2,464	0.23%	N/A		0.00%
Molex Incorporated	2,395	0.32%	N/A		0.00%
BP America, Inc.	2,378	0.32%	N/A		0.00%
The Pampered Chef	1,710	0.39%	N/A		0.00%
	<u>32,837</u>	4.45%		<u>-</u>	0.00%
Total number of jobs in DuPage County	<u>738,196</u>		Total number of jobs in DuPage County	<u>712,705</u>	

Includes 10 largest employers

Notes:

The total number of jobs in DuPage County is obtained from Economic Modeling Specialists International (EMSI).

Statistics not available for 2005

SourceNielsen Claritas Business-Facts®
Equifax

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Educational Services	17	16	17	16	17	17	17	14	15	15
General Government	337	354	365	345	368	370	369	352	414	406
Highway, Streets and Bridges	103	106	106	99	104	105	103	105	103	103
Judicial	657	656	664	628	713	726	693	654	738	738
Health and Public Safety	1,063	1,050	1,063	1,369	1,472	1,539	1,517	1,501	1,562	1,566
Public Service	597	607	621	189	213	217	199	166	234	237
Public Works	116	110	113	105	111	111	105	108	131	132
Total	2,890	2,899	2,949	2,751	2,998	3,085	3,003	2,900	3,197	3,197

Notes: Employee head counts are as of the fiscal year end.

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.

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.

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
<u>General Government</u>										
Supervisor of Assessments:										
Real estate transfer declarations processed	15,926	16,775	13,098	10,420	10,312	9,885	11,064	16,369	21,765	25,619
Treasurer/Collector:										
Real estate parcels billed	321,374	324,988	325,256	325,107	325,066	324,864	323,543	320,386	317,380	314,649
<u>Public Services</u>										
Economic Development & Planning:										
Building permits issued	3,072	2,850	2,838	2,397	2,555	2,042	2,463	2,664	2,376	2,521
Inspections conducted	13,225	14,369	12,433	11,870	12,408	11,284	13,517	15,057	12,208	13,823
Stormwater:										
Stormwater management permits reviewed ⁷	196	197	173	185	190	218	305	307	366	302
Stormwater management permits issued ⁷	73	100	86	86	85	99	116	125	114	93
Stream maintenance miles completed	N/A	N/A	N/A	N/A	4	3	2	3	5	4
Cubic yards of timber removed ⁶	1,310	1,275	1,109	877	N/A	N/A	N/A	N/A	N/A	N/A
Convalescent Center:										
Patient days	117,889	117,057	117,833	116,009	114,858	120,039	118,986	121,616	119,636	125,880
Residents receiving care	555	599	622	654	652	663	739	727	735	994
Human Services:										
Individual senior citizens served	19,919	19,106	18,942	18,640	15,887	15,856	13,922	12,903	12,834	12,284
Clients handled by the Information Referral Specialist	27,125	27,825	37,245	36,948	32,599	32,202	30,017	29,300	29,345	27,883
Family Self Sufficiency Program clients	348	416	567	452	455	465	609	547	539	626
Rides provided by paratransit	42,151	42,435	36,622	40,887	42,209	47,857	59,151	61,360	54,476	53,411
Telephone calls handled by DPCO customer service	100,850	101,583	105,689	113,047	111,883	128,926	122,742	135,000	122,271	122,488
Psychological Services counseling clients served	1,576	1,930	1,916	1,590	1,646	1,603	1,477	1,477	1,430	1,619
Adult clients served at the Family Center ³	3,660	3,859	3,823	3,829	3,889	3,886	3,638	2,864	3,032	3,390
<u>Highway, Streets and Bridges</u>										
Transportation and Highways:										
Lane-miles maintained	971	969	964	943	947	945	945	897	896	895
New lane-miles	1.5	4.5	9.6	0.0	2.2	0.0	1.0	1.0	0.8	4.2
Highway permits processed	604	457	481	394	353	386	426	323	341	306
Number of bridges inspected	4	14	13	12	17	16	8	15	23	12
Miles of multi-purpose trail system maintained	94	93	93	93	93	92	92	97	97	97
<u>Judicial</u>										
Circuit Court :										
Traffic cases	133,542	135,179	144,569	154,025	150,369	184,400	194,823	185,326	187,029	189,303
Cases other than traffic	46,784	49,795	57,954	60,561	55,994	69,250	66,970	66,214	62,219	60,669
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	N/A	56	71	76	N/A	74	96	N/A	N/A	150
Domestic Violence and Child Abuse Unit cases initiated	73	71	127	100	N/A	97	112	N/A	N/A	141
Juvenile Trial Division cases processed	893	810	910	876	995	1,019	1,085	N/A	N/A	1,205
Investigations Unit cases opened	44	50	43	55	59	52	39	N/A	N/A	72
Civil Bureau:										
Number of files opened	351	339	452	301	473	482	613	N/A	N/A	475
Children's Advocacy Center:										
Number of cases opened	424	433	509	359	343	297	338	N/A	N/A	382
Number of individuals services provided to	1,546	2,132	2,048	1,834	1,058	1,117	1,249	N/A	N/A	1,311
Appeals Division:										
Appeals filed (by and against State's Attorney)	270	205	161	159	167	195	203	N/A	N/A	221

Source

Various County departments

OPERATING INDICATORS BY FUNCTION (CONT.)

Last Ten Fiscal Years

Function/Program	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Health and Public Safety										
Animal Care & Control:										
Adoptable animals received	1,982	2,135	2,219	2,350	2,427	2,405	2,512	2,216	2,103	1,715
Animals adopted, transferred or returned to owner	1,831	1,946	2,124	2,172	2,148	2,130	2,027	1,849	924	812
Sheriff:										
Patrol Division calls for service	48,365	49,971	53,836	50,868	50,201	53,240	47,213	47,308	59,136	58,888
Forensic Investigation Division -										
Crime scenes processed	1,265	1,445	1,525	1,571	2,176	2,355	2,100	2,030	2,050	1,856
Detective Division incident reports	3,339	4,965	5,667	6,203	6,039	6,639	5,294	6,202	6,697	6,650
Tactical Narcotics Team - investigations	57	126	96	70	59	116	116	129	137	182
Street value of drug seizures (in millions)	1	6	5	4	1	1	5	16	31	7
Crime laboratory criminal cases processed	1,755	2,054	2,657	3,653	4,028	4,498	4,407	4,127	3,649	3,374
Civil Division items processed	25,300	27,000	42,440	33,000	38,000	37,200	34,800	34,819	37,654	36,019
County jail average daily population ⁵	681	758	774	750	789	807	840	821	825	1,275
Citations ⁸	7,101	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Driving Under the Influence (DUI) ⁸	129	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Health Department:										
Immunizations	8,282	8,282	12,046	16,199	15,842	15,287	17,049	16,315	17,363	19,194
Food inspections and consultations	10,250	10,250	10,506	12,588	11,865	10,278	13,491	16,653	16,523	12,768
Mental health patients served	13,810	13,473	13,398	16,818	11,560	11,034	10,516	9,700	9,012	N/A
Coroner:										
Death investigation cases	4,875	4,726	4,361	4,506	4,223	4,065	4,207	3,927	3,981	3,998
Homeland Security and Emergency Management:										
Emergency Responses	N/A	N/A	N/A	N/A	N/A	22	97	98	52	25
Events Tracked Administratively Only	N/A	N/A	N/A	N/A	N/A	99	84	90	81	122
Exercises & Scheduled Responses	N/A	N/A	N/A	N/A	N/A	23	33	32	52	78
Public Affairs, Education, Training Events	N/A	N/A	N/A	N/A	N/A	51	49	82	90	40
Severe Weather Events	N/A	N/A	N/A	N/A	N/A	26	39	47	65	58
Planning Unit ⁴	87	20	50	48	13	N/A	N/A	N/A	N/A	N/A
Training & Exercise Unit ⁴	68	63	62	51	48	N/A	N/A	N/A	N/A	N/A
External Affairs Unit ⁴	136	116	75	36	59	N/A	N/A	N/A	N/A	N/A
Technology & Special Projects Unit ⁴	131	58	49	20	37	N/A	N/A	N/A	N/A	N/A
Administration ⁴	41	29	14	41	17	N/A	N/A	N/A	N/A	N/A
Incident Reports ⁴	67	58	43	53	58	N/A	N/A	N/A	N/A	N/A
Public Works										
Waterworks and Sewerage Systems:										
Sewer customers	35,641	35,499	35,463	35,210	34,750	34,895	34,721	35,061	36,972	39,857
Gallons billed to sewer customers ¹	3.5	3.8	4.2	3.8	3.9	3.9	4.7	4.4	4.2	4.8
Water customers	3,273	3,214	3,170	3,111	3,137	3,031	3,188	4,160	4,016	3,973
Gallons of water sold (billed) ²	340.0	347.0	514.0	468.0	354.7	358.9	492.4	579.1	552.0	664.9

¹ In billions² In millions⁵ Estimated from monthly amounts⁴ In 2010 the DuPage County Office of Homeland Security & Emergency Management reorganized from primarily a response agency to that of emergency planning, training, exercising, preparedness, community outreach and overall coordination throughout the County; therefore, the operating indicators have been revised to reflect this reorganization. The previous indicators are retained for historical purposes.³ Beginning mid-2004 Caring, Coping and Children (CCC) clients are included⁶ In recent years the stream maintenance program has shifted to respond to particular calls from residents and is now reactive, rather than proactive.

Previously, hired crews would actively clear areas adjacent to streams throughout DuPage County to improve water flow, whereas it is now done on an as-needed basis. Therefore, the operating indicators have been revised to reflect cubic yards of timber removed rather than miles completed.

Prior years' statistics for cubic yards of timber removed are not available. The miles completed indicators are retained for historical purposes.

⁷ 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.

⁸ Starting in 2014 information specifying total citations and DUI's processed were included.Source

Various County departments

DUPAGE COUNTY, ILLINOIS**CAPITAL ASSET STATISTICS BY FUNCTION**

Last Ten Fiscal Years

Function/Program	2014	2013	2012	2011	2010	2009
Function/Program						
General Government						
Building	4	4	3	3	3	3
Capital Plant - vehicles	17	18	18	15	16	18
County Clerk - vehicles	0	0	0	0	1	1
Data Processing - vehicles	1	1	1	2	1	1
Finance - vehicles	2	2	2	2	4	4
Security - vehicles	4	4	4	4	4	6
Highway, Streets and Bridges						
Building	3	3	3	3	3	3
Vehicles	135	146	117	118	127	119
Judicial						
Building	4	4	3	3	3	3
Youth Home - vehicles	3	3	3	1	2	2
State's Attorney - vehicles	21	23	19	20	25	22
Health and Public Safety						
Building	7	7	7	6	6	6
Animal Control - vehicles	4	4	4	4	6	4
Coroner - vehicles	13	13	9	10	10	11
Jail - vehicles	1	1	2	4	4	4
Office of Emergency Management - Vehicles	7	7	8	7	11	11
Sheriff - vehicles	197	194	199	203	190	198
Public Service						
Building	1	1	1	1	1	1
Economic Development and Planning - vehicles	13	11	14	14	16	16
Public Works						
Building	12	12	12	12	12	12
Drainage - vehicles	1	1	1	1	1	1
Stormwater - vehicles	9	9	6	6	5	5
Total Buildings	31	31	29	28	28	28
Total Vehicles	428	437	407	411	423	423

Source

DuPage County capital assets data base

2008	2007	2006	2005
3	3	3	3
12	12	14	13
1	1	1	1
1	1	1	1
4	2	2	2
3	3	4	5
3	3	3	2
116	122	118	111
3	3	3	3
2	1	3	3
22	20	24	24
6	6	6	6
3	6	6	6
11	10	10	10
5	5	12	12
11	13	13	13
192	197	201	195
1	1	1	1
18	18	14	17
12	12	12	12
0	0	1	1
3	2	2	2
28	28	28	27
404	413	426	416

WATER AND SEWERAGE SYSTEM OF DUPAGE COUNTY, ILLINOIS

REQUIRED INFORMATION FOR CONTINUING DISCLOSURE UNDERTAKING

As of and for the Year Ending November 30, 2014

Customers

Total Metered Sewer and Water Customers

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Metered Sewer Customers	35,641	35,499	35,465	35,210	35,348	35,251	35,970	35,661	35,454	35,175
Metered Water Customers	3,273	3,214	3,174	3,111	3,078	3,163	3,148	4,701	4,626	4,608

Top 10 Sewer Customers
December 2013 through November 2014

Customer	Annual Total
Willow Lake Apts Multi Unit Housing (Globetrotters)	\$ 209,354
Four Lakes Development Multi Unit Housing	204,053
Hinsdale Lake Multi Unit Housing	160,551
Aml-Building Multi Unit Housing	126,858
EL-AD Windsor Lakes LLC Multi Unit Housing	111,004
Stratford Green Multi Unit Housing	90,116
Lucent Technologies	78,150
Benedictine University	76,470
M&M /Mars Inc.	76,109
Farmingdale North Condos Multi Unit Housing	69,031

Top 10 Water Customers
December 2013 through November 2014

Customer	Annual Total
Hinsdale Lake Multi Unit Housing	\$ 434,474
Stratford Green Multi Unit Housing	241,216
Willow Lake Apts Multi Unit Housing	239,639
Hinsdale Pt. Condo Assn. Multi Unit Housing	150,331
Waterfall Glen Multi Unit Housing	143,730
Baum Properties	36,356
Champagne Lodge	28,834
Steeple Run Condo Assn. Multi Unit Housing	26,374
Joint Commission Accreditation	24,842
Royce Realty	22,580

Source

Water & Sewerage System of DuPage County, Illinois audited financial report as of and for the year ended November 30, 2014

WATER AND SEWERAGE SYSTEM OF DUPAGE COUNTY, ILLINOIS

REQUIRED INFORMATION FOR CONTINUING DISCLOSURE UNDERTAKING (CONT.)

As of and for the Year Ending November 30, 2014

Consumption Data

	<u>Total Gallons Billed (1,000)</u>									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Sewer Billed Consumption	3,484	3,766	4,192	3,775	3,826	3,877	3,964	4,181	4,209	4,781
Water Billed Consumption	340	347	373	351	354	360	368	401	400	636

Rates

Sewer Service Rates
Effective 1/1/13

Sewer Service Charges per 1,000 gallons	\$ 2.57
Sewer Maintenance Charges per 1,000 gallons	\$ 0.95

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	41.12
Sewer Maintenance Charge	15.20
NPDES Fee	0.59
Amount billed to a customer connected to a System maintained Sewer (2 month bill)	<u>\$ 62.69</u>

Water Service Rates
Effective 1/1/15

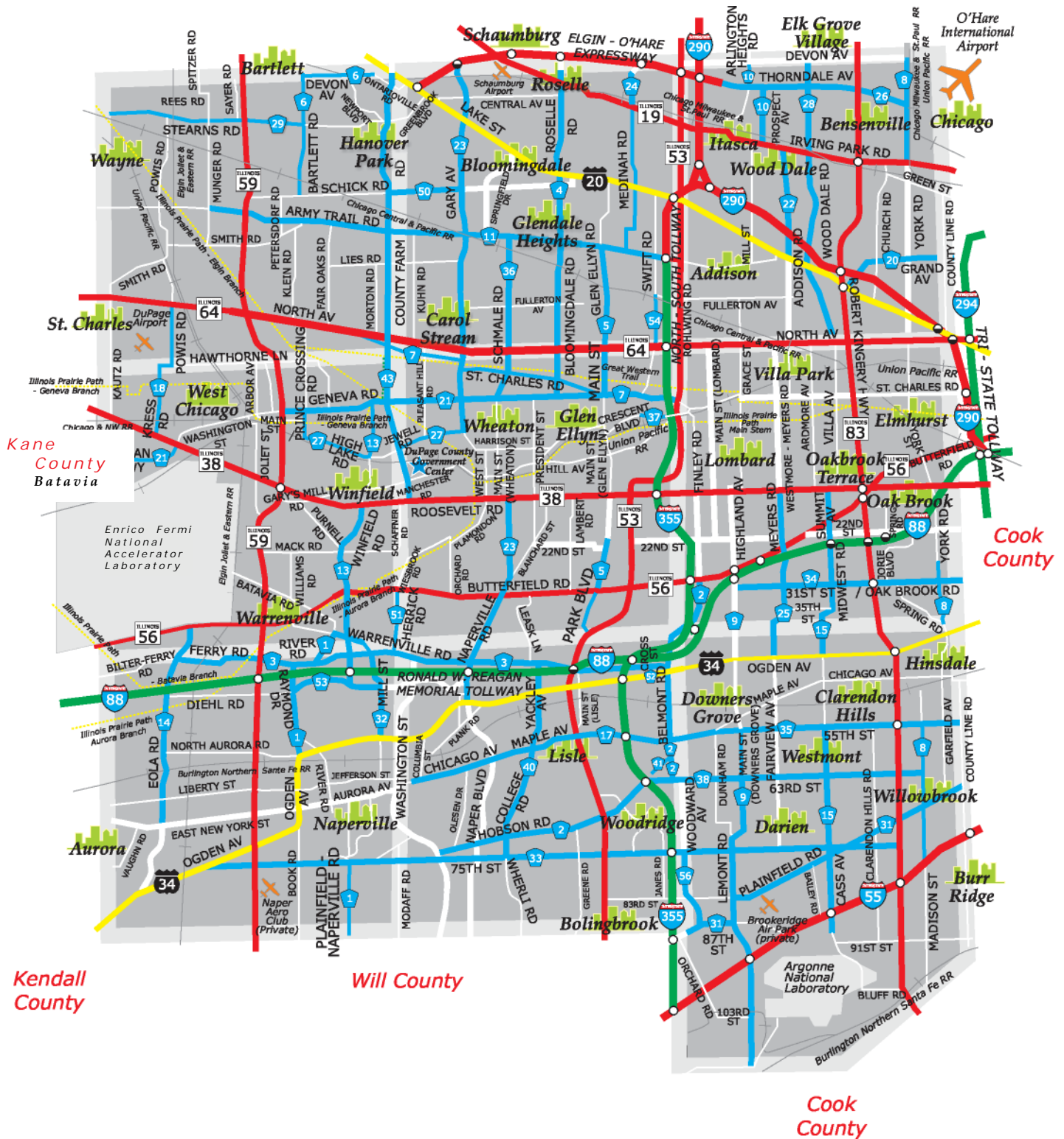
Southeast Regional Water Facility (SERWF)	\$9.40 per 1,000 gallons
North Regional Water Facility (NRWF)	\$5.87 per 1,000 gallons
Steeple Run	\$9.40 per 1,000 gallons
Greene Road	\$9.40 per 1,000 gallons
Glen Ellyn Heights	\$9.40 per 1,000 gallons
York Center	\$9.40 per 1,000 gallons

Source

Water & Sewerage System of DuPage County, Illinois audited financial report as of and for the year ended November 30, 2014



DUPAGE COUNTY, ILLINOIS





DEPARTMENT OF FINANCE
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WHEATON, ILLINOIS 60187
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