

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



## DuPage County, Illinois

For the Fiscal Year Ended November 30, 2015

*Submitted by:*

*Paul Rafac  
Chief Financial Officer*

# **DUPAGE COUNTY, ILLINOIS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
NOVEMBER 30, 2015**

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

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# DUPAGE COUNTY, ILLINOIS

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**DUPAGE  
COUNTY**

## FINANCE

630-407-6100

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

July 27, 2016

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, 2015 as prepared by the Finance Department and audited by the independent certified public accounting firm of Baker Tilly Virchow Krause, LLP. The financial statements included in this report are prepared in conformity with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB). The County is responsible for the accuracy and fairness of the financial statements and other information presented herein. 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.

Baker Tilly Virchow Krause, LLP has concluded, based upon its audit, that there is a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended November 30, 2015 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first element of the financial section of this report.

The CAFR incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board (ETSB) as discretely presented component units, as required by GASB Statement No.61. The DuPage County Health Department is included as a blended component unit of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes two non-major governmental funds. For a detailed description of what are considered component units, see Note I.A 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 2/3<sup>rd</sup>s 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.

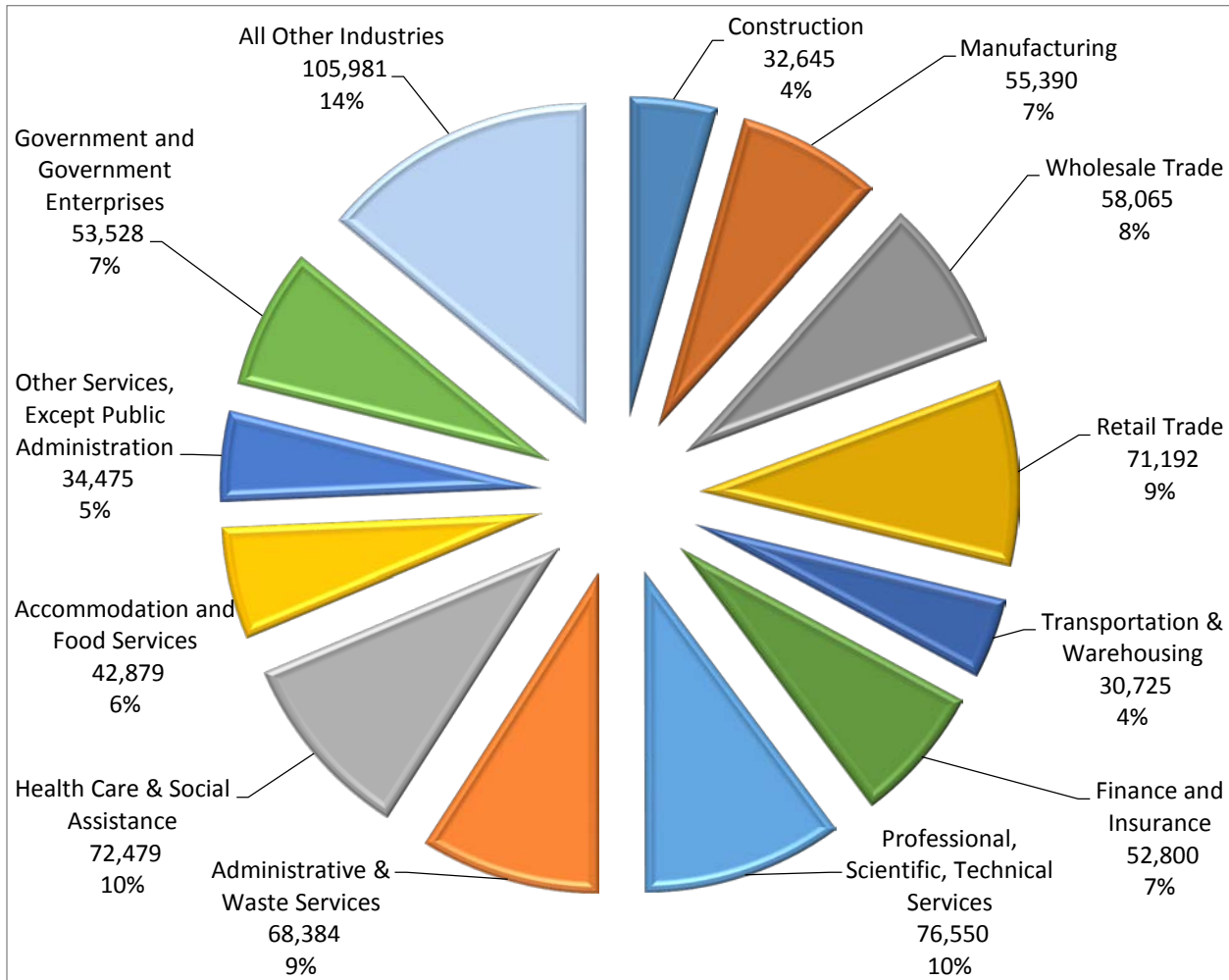
## **THE DUPAGE COUNTY ECONOMY**

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' fifth 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 roughly 38,000 businesses, and over 755,000 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.

As illustrated on the next page, the diversity of the DuPage economy is demonstrated by the fact that no single specific 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.

## Employment Sectors (By Number of Jobs)

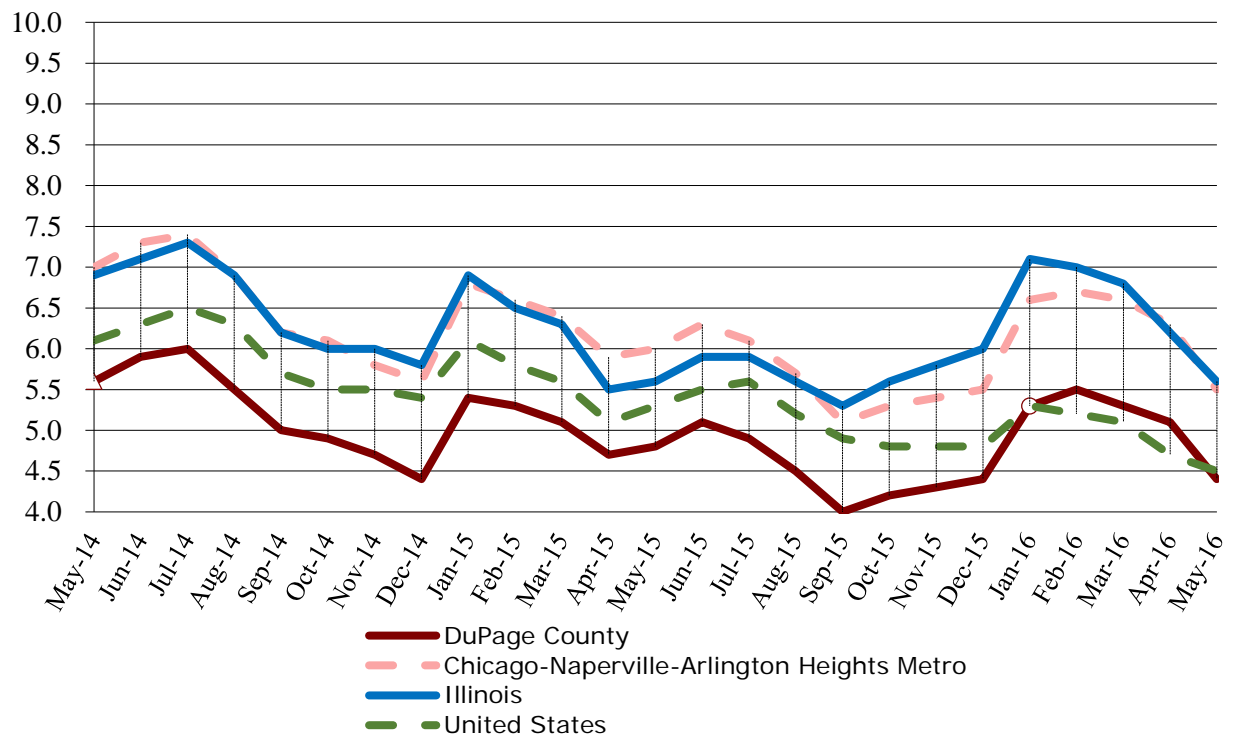


The County has a highly skilled employment pool, reflecting the educational commitment of its residents. 46 percent of DuPage residents who are at least 25 years old have a bachelor's, graduate or professional degree. The statewide average is 29 percent. High school graduation rates are 92 percent while the statewide average is 86 percent.

The County is a vital economic engine in the Chicago area and within the state as a whole. In 2014, DuPage County accounted for 9.9 percent of the jobs in the State, although it comprised only 7.2 percent of Illinois population.

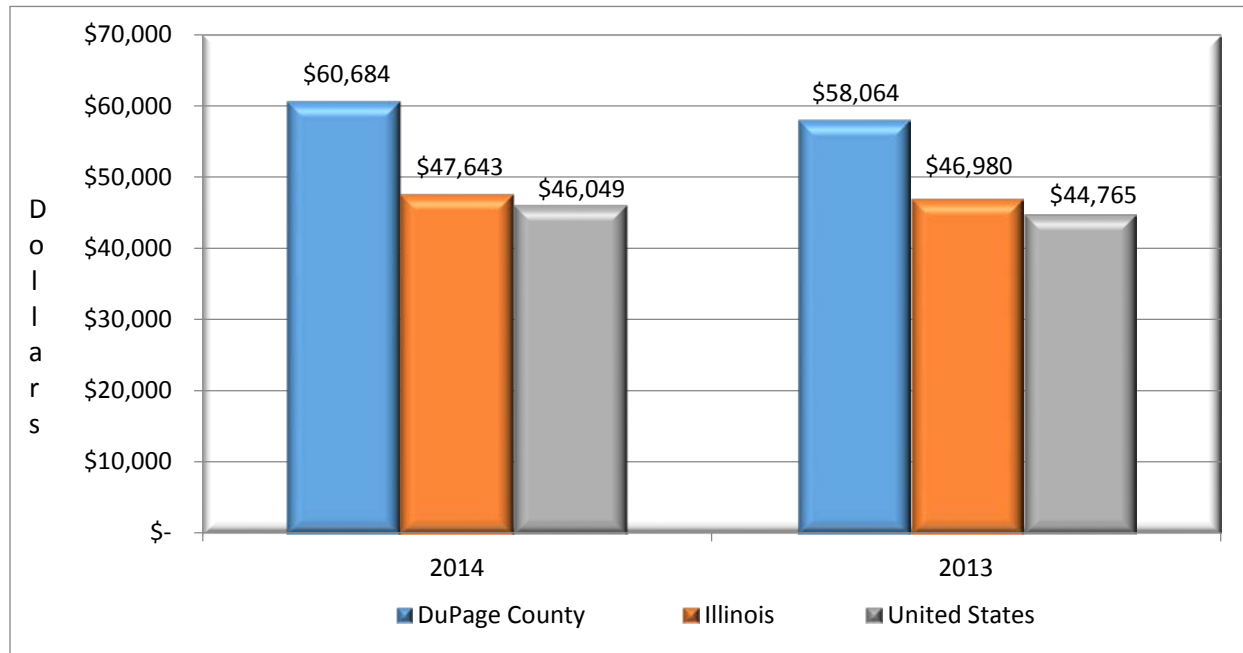
In 2015, unemployment in the County's labor force of 511,043 averaged 23,840, or 4.7%, compared to the respective State of Illinois and nation-wide averages of 5.9% and 5.3%. Since going below 7% in March 2014, unemployment rates in DuPage have ranged from 4 percent to 6 percent. In May 2016, the County's unemployment rate stands at 4.4%, while the State's was 5.6%, and the U.S. rate was 4.5%.

## Unemployment Rates Last 25 Months May 2014 through May 2016



In 2014 DuPage had a per capita personal income (PCPI) of \$60,684. This PCPI ranked 2nd in the state and was 127 percent of the state average of \$47,643, and 132 percent of the national average of \$46,049. The 2014 PCPI reflected an increase of 3.3 percent from 2013. The State's change was 2.5 percent and the national change was 3.6 percent for this period. In 2014, DuPage County had a total personal income (TPI) of \$56.6 billion, which ranked 2<sup>nd</sup> in the state and accounted for 9.2 percent of the state's total.

## Per Capita Personal Income



Per the U.S. Census Bureau, the median household income for DuPage County for 2014 is \$79,016. This is 138 percent of the State of Illinois amount of \$57,166 and 148 percent of the U.S. amount of \$53,482.

## BUDGET AND INITIATIVES

The FY2015 budget was developed as a maintenance-plus budget, reflecting solid revenue performance and continued constraint in spending and costs. The County's base operating and capital final budget totaled \$449.5 million. These amounts exclude blended or discretely presented component units, programs funded by externally sourced grants, and special service areas. Associated funded headcount of 2,225 was decreased slightly from 2014 from 2,227.

Fiscal Year 2015 also marked the third 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 fourth year phase is part of the 2016 budget. The County pension rates, which had become a major budget driver due to losses during the 2008-2009 recession, declined again in 2015, but will grow in 2016 to reflect a shift in actuarial assumptions.

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. Growth of the County's General Fund fund balance has been a consistent feature of the County's financial performance.

## **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-seven (37) engineering contracts totaling more than \$300 million have been awarded. In addition, thirty-eight (38) construction contracts totaling more than \$640 million have been awarded since the project began. The Tollway has obligated more than \$370 Million for acquisition of right of way related to the project.

Recently, several of the major milestones in the IL 390/EOWA project have been reached. The first phase of IL 390 west of I-290 was officially opened and tolling of that piece of the system began July 5, 2016. The Tollway has been actively engaged in construction of the new I-290 interchange since 2014 and that interchange is expected to be substantially complete by end of 2016. Engineering plans have been completed for the section of the new IL 390 from I-290 to IL 83 west of O'Hare Airport and construction of bridges and mainline in that portion of IL 390 are well underway. The Wood Dale Road interchange is now complete and the Elmhurst Road interchange at I-90 will be complete by the end of 2016.

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 \$150 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.

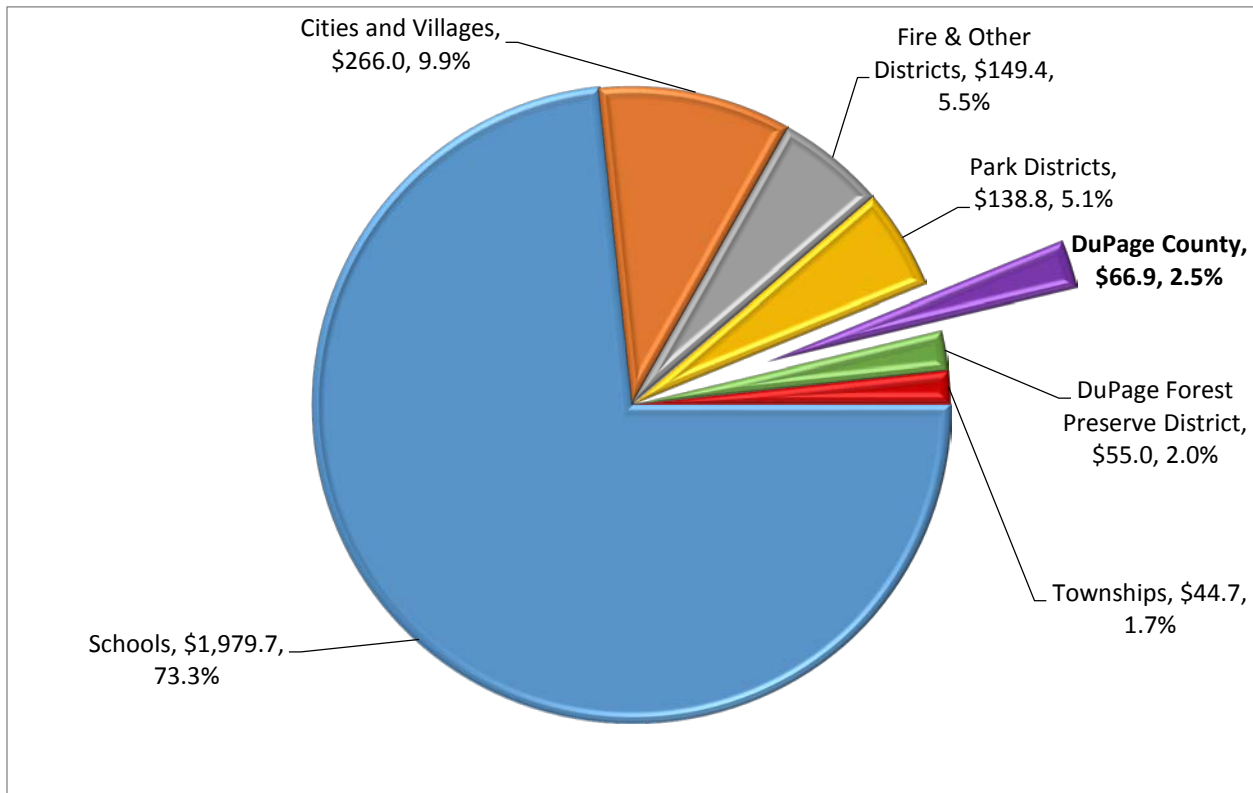
The overall project, including engineering, construction, and development benefits, is likely to stimulate the regional economy in terms of a \$10 billion increase in Gross Regional Product. On top of this, recent studies have estimated the creation of 65,000 permanent jobs and over 13,000 temporary 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 eight years, the tax levy increased by \$260 thousand primarily in 2010 in order to capture the value of an expiring tax increment financing district. The County's 2014 property tax levy (collected in 2015) was the same as the prior year with both levies at \$66.6 million (the tax extensions were almost \$66.9 million for both years). The County's tax rate for 2014 is 0.2057 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 over \$1.4 billion. For the 2014 tax levy, instead of a \$66.8 million tax extension, the annual tax extension (not including the bond and interest levy) could have been \$171.4 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 2014 Real Estate Taxes to Local Taxing Bodies For Taxes Collected in Fiscal Year 2015 (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. Health insurance 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, 2014. This was the twenty-ninth 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, 2015, marking twelve 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 publication of this Comprehensive Annual Financial Report was made possible through the cooperation and effort of the DuPage County Finance Department team, the County Treasurer's Office, Department Heads and Elected Officials.

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul Rafac", written in a cursive style.

Paul Rafac  
Chief Financial Officer  
DuPage County, Illinois



DU PAGE COUNTY, ILLINOIS  
ELECTED OFFICIALS  
YEAR ENDED NOVEMBER 30, 2015

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  
ROMANO, KARYN

DISTRICT 5

HEALY, JAMES D.  
KHOURI, TONIA  
MICHELASSI, ANTHONY

DISTRICT 6

LARSEN, ROBERT L.  
WILEY, KEVIN  
ZAY, JAMES F., JR.

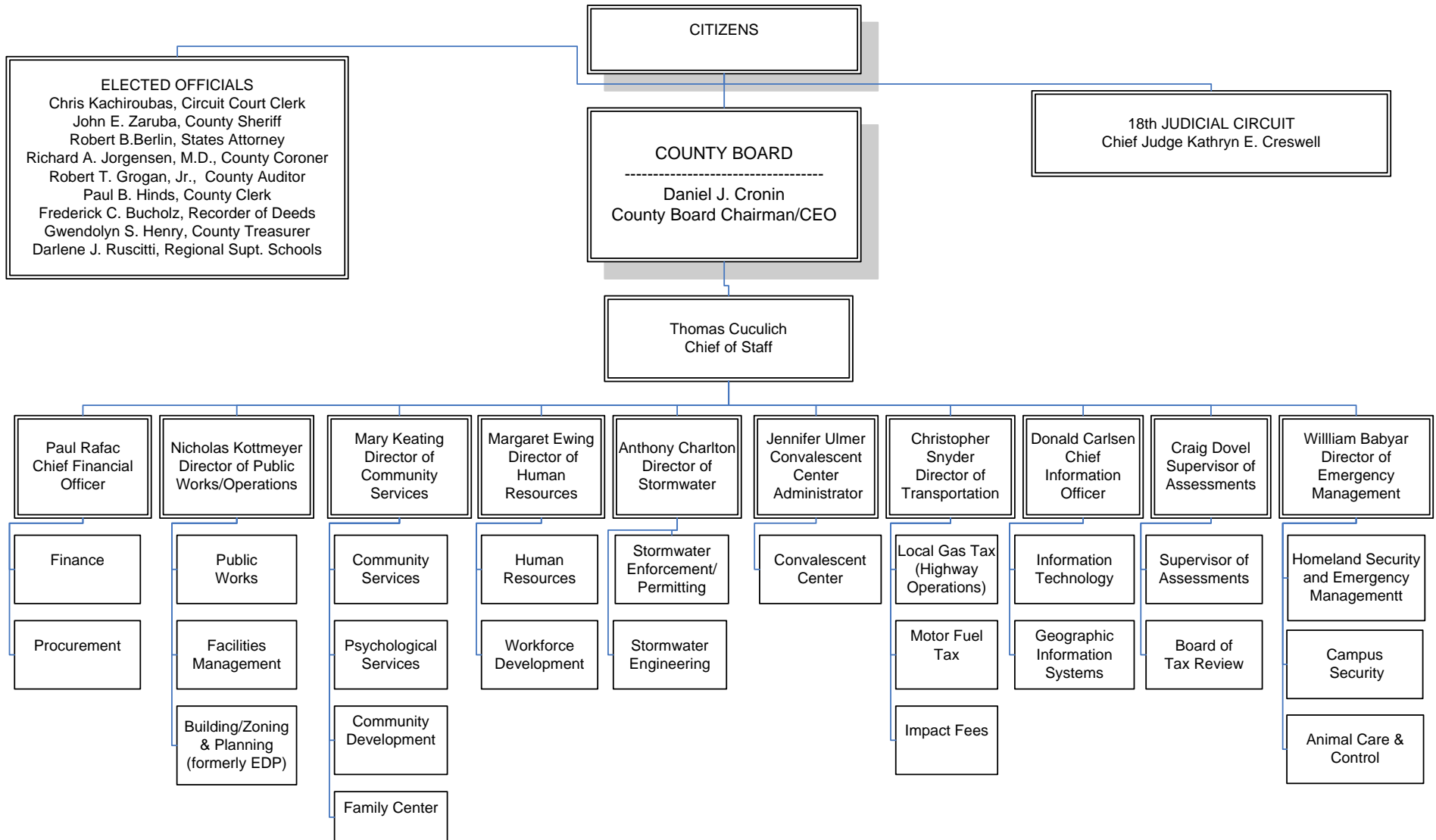
OTHER ELECTED OFFICIALS

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  
PAUL B. HINDS  
FREDERICK C. BUCHOLZ  
GWENDOLYN S. HENRY  
ROBERT T. GROGAN, JR.  
ROBERT B. BERLIN  
  
DARLENE J. RUSCITTI  
RICHARD A. JORGENSEN, MD

# DuPage County, Illinois

## Organizational Summary



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



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Illinois**

For its Comprehensive  
Annual Financial Report  
for the Fiscal Year Ended

**November 30, 2014**

Executive Director/CEO

## INDEPENDENT AUDITORS' REPORT

To 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 discretely presented component units, each major fund, and the aggregate remaining fund information of DuPage County, Illinois, as of and for the year ended November 30, 2015, and the related notes to the financial statements, which collectively comprise DuPage County's basic financial statements as listed in the table of contents.

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

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

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

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

Honorabe Chairman and Members of the County Board  
DuPage County, Illinois

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

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

### ***Opinions***

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of DuPage County, Illinois, as of November 30, 2015 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matters***

As discussed in Note I, DuPage County adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*, effective December 1, 2014. Net position has been restated as of November 30, 2014 as a result. Our opinions are not modified with respect to this matter.

As discussed in Note III.H to the financial statements, net position and fund balance as of November 30, 2014 have been restated to correct material misstatements. Our opinions are not modified with respect to this matter.

### ***Other Matters***

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

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

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

*Supplementary Information*

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

*Other Information*

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2016 on our consideration of DuPage County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DuPage County's internal control over financial reporting and compliance.

*Baker Tilly Vushow Krause, LLP*

Oak Brook, Illinois  
July 27, 2016

**DuPage County, Illinois**

**Fiscal Year 2015**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)  
(UNAUDITED)**

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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 2015 CAFR incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board (ETSB) as discretely presented component units per GASB No. 61. The DuPage County Health Department is included as a blended component unit of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes three non-major governmental funds and assets.

Along with the implementation of GASB Statement No. 54 beginning in fiscal year 2011, the Convalescent Center was changed to a Special Revenue fund (major) from an Enterprise fund classification. This change in fund category is because of the Convalescent Center's reliance on intergovernmental revenues (Medicaid and Medicare reimbursements), as opposed to charges for services, as the primary revenue source.

Condensed financial statements shown in the MD&A are presented for the primary government only, excluding the discretely presented component unit (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 2015, the total primary government assets and deferred outflows of resources (Governmental and Business-type activities) of the County exceeded its liabilities and deferred inflows of resources by \$802.6 million (net position, statement A-1). Of this amount, \$21.1 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 and deferred outflows were \$1.3 billion which includes \$915.0 million of capital assets. Liabilities and deferred inflows total \$546.9 million.
- Fiscal year 2015 activity resulted in an increase to the primary government net position by \$10.0 million (statement A-2). Program and general revenues increased \$13.5 million to \$389.3 million. Expenses increased from the prior year by \$26.9 million to \$379.2 million. Due to various restatements as explained in further detail in footnote III H, the beginning net position for Governmental Activities was restated from \$741.0 million to \$701.5 million.
- The County's aggregate Governmental funds reported a total fund balance of \$203.6 million (statement A-5), a decrease of \$1.2 million from the prior year. Mild increases in almost all the Governmental funds were offset by a \$3.0 million drop in the Health Department Fund, and various capital projects' fund balances primarily due to the spend down of both the 2010 G.O. Alternate Revenue bond project fund and the Health Department Capital Projects Fund. Also contributing to changes in fund balances was the effect of prior period restatements which is more fully explained in Note III H - Notes to the Financial Statements.



Of the total Governmental funds fund balance, \$1.8 million or 0.9%, (statement A-3) is classified as nonspendable as the funds are attributable to various non-liquid assets (inventories). \$110.2 million (54.1%) of fund balance is classified as being restricted for specific uses. \$24.8 million of the restricted fund balance is for highways, streets, and bridges, \$11.3 million is restricted for capital projects, \$28.2 million is restricted for debt service requirements, and \$11.7 million is restricted for employee benefits. The remaining aggregate fund balance is restricted for: grant programs (\$8.6 million), wetland mitigation projects (\$8.6 million), judicial programs (\$9.8 million), public services programs (\$2.2 million) and other miscellaneous programs (\$5.0 million). \$27.9 million (13.7%) of the aggregate fund balance is committed by the County Board for specific programs such as Health Department operations, stormwater operations, and the County Infrastructure Fund. The remaining fund balance of \$63.7 million (31.3%) is considered unassigned, which includes \$4 million set aside in the General Fund for Strategic Reserve (stabilization).

- The unassigned fund balance in the General Fund was \$69.6 million and increased \$5.2 million from the prior year. This is primarily due to prior year advances receivable from other funds of \$4.1 million being eliminated in the current year. Overall the General Fund fund balance increased by \$1.4 million from the prior year. Total General Fund unassigned fund balance is 49.1% of total general fund expenditures, and 39.7% 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. In addition, the CAFR contains other required supplementary information.

### **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, the Convalescent Center Fund, the Department of Housing and Urban Development Fund, the Stormwater Drainage Fund, and the 2015A Transportation Revenue Refunding Bonds Fund. Remaining governmental funds, which include special revenue funds, debt service funds and capital projects funds, are considered non-major governmental funds.

Proprietary Funds – Proprietary funds consist of enterprise funds and internal services funds. These funds account for operations that are conducted in a manner similar to private business in which costs 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 fund which is used to account for 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 \$802.6 million as of November 30, 2015.

Eighty-two 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. Capital assets grew \$28.4 million which was mainly attributable to projects related to the 2010 bond issue for construction and capital improvements, and capitalization of major road construction project in fiscal year 2015.

An additional portion of the County's total net position represents resources subject to external restrictions on use. Significant restrictions for Governmental activities include: \$26.0 million for highways, streets and bridges, \$25.6 million for debt service, \$18.8 million for grant programs, \$11.3 million for capital improvements, \$9.8 million for judicial programs, and \$8.6 million for wetland mitigation. For Business-type activities, \$8.2 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, 2015, the County's total unrestricted net position balance for both the Governmental and Business-type activities is \$21.1 million.

Following is a condensed version of the Statement of Net Position as of November 30, 2015 and 2014 for Governmental and Business-type Activities:

<b>Summary of Net Position</b> <i>(Primary Government Only)</i>				
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2015</u>	<u>2014*</u>	<u>2015</u>	<u>2014*</u>
<b>Assets</b>				
Current and other assets	\$ 345,592,382	\$ 359,881,196	\$ 22,207,311	\$ 23,315,583
Capital assets	<u>823,193,225</u>	<u>813,335,989</u>	<u>91,799,309</u>	<u>92,504,065</u>
Total Assets	<u>1,168,785,607</u>	<u>1,173,217,185</u>	<u>114,006,620</u>	<u>115,819,648</u>
Deferred Outflows of Resources	<u>64,977,774</u>	<u>126,009</u>	<u>1,671,104</u>	<u>-</u>
<b>Liabilities</b>				
Current and other liabilities	38,092,243	53,218,451	3,622,499	4,212,566
Long-term liabilities	<u>419,818,258</u>	<u>310,098,499</u>	<u>21,058,085</u>	<u>20,111,901</u>
Total Liabilities	<u>457,910,501</u>	<u>363,316,950</u>	<u>24,680,584</u>	<u>24,324,467</u>
Deferred Inflows of Resources	<u>64,294,235</u>	<u>69,065,249</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>				
Net investment in capital assets	580,627,647	553,057,327	75,103,186	74,249,205
Restricted				
Grant programs	18,763,246	18,665,322	-	-
Employee benefits	5,070,770	7,143,604	-	-
Health and public safety purposes	5,497,617	3,267,579	-	-
Highways, streets and bridges purposes	26,027,902	26,478,084	-	-
Wetland mitigation purposes	8,591,772	9,439,042	-	-
Judicial purposes	9,780,629	8,549,905	-	-
Conservation and Recreation	180,700	-	-	-
Other purposes	6,823,606	3,558,676	-	-
Capital improvements	11,283,632	7,858,252	-	-
Debt service	25,580,955	28,298,658	8,154,946	7,875,651
Unrestricted	<u>13,330,169</u>	<u>74,517,604</u>	<u>7,739,008</u>	<u>9,370,325</u>
Total Net Position	<u>\$ 711,558,645</u>	<u>\$ 740,960,995</u>	<u>\$ 90,997,140</u>	<u>\$ 91,495,181</u>

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

<b>Changes in Net Position</b> <i>(Primary Government Only)</i>				
	Governmental Activities		Business-Type Activities	
	2015	2014*	2015	2014*
Revenues				
Program Revenues				
Charges for services	\$ 81,442,439	\$ 79,607,969	\$ 22,802,761	\$ 22,617,682
Operating grants and contributions	86,124,467	67,042,723	-	-
Capital grants and contributions	12,124,014	29,347,789	1,574,921	6,279,468
General Revenues				
Property taxes	67,895,485	67,935,195	-	-
Sales taxes	97,201,815	93,876,552	-	-
Local gasoline taxes	20,651,264	18,927,501	-	-
Income taxes	9,496,790	8,889,721	-	-
Personal property replacement taxes	3,166,621	2,917,751	-	-
Unrestricted investment earnings	451,373	801,924	66,913	43,201
Other revenues	10,708,819	6,387,023	4,293	-
Total Revenues	<u>389,263,087</u>	<u>375,734,148</u>	<u>24,448,888</u>	<u>28,940,351</u>
Expenses				
General government	64,009,439	82,493,802	-	-
Health and public safety	145,973,738	126,148,840	-	-
Highways, streets and bridges	42,625,944	40,157,811	-	-
Public service	38,542,615	30,172,753	-	-
Judicial	61,438,339	47,421,574	-	-
Public works	7,481,712	9,571,362	-	-
Educational services	1,035,230	783,362	-	-
Conservation and recreation	5,787,926	2,069,998	-	-
Interest on long-term debt	12,325,584	13,491,499	-	-
Water and Sewage System	-	-	24,400,761	24,566,435
Total Expenses	<u>379,220,527</u>	<u>352,311,001</u>	<u>24,400,761</u>	<u>24,566,435</u>
Excess before transfers	10,042,560	23,423,147	48,127	4,373,916
Transfers	-	(759,805)	-	759,805
Changes in Net Position	10,042,560	22,663,342	48,127	5,133,721
Net Position - beginning (as restated)	<u>701,516,085</u>	<u>718,297,653</u>	<u>90,949,013</u>	<u>86,361,460</u>
Net Position - ending	<u>\$ 711,558,645</u>	<u>\$ 740,960,995</u>	<u>\$ 90,997,140</u>	<u>\$ 91,495,181</u>

\* The 2014 Governmental Activities and Business-Type Activities columns in the Summary of Net Position and the Changes in Net Position tables have not incorporated the effects of restatements identified in Note III.H.

## **Governmental Activities**

Governmental activities resulted in an increase of the County's net position by \$10.0 million. Key elements effecting the change in net position are as follows:

Overall, revenues of governmental activities increased by \$13.6 million, or 3.6%, to \$389.3 million in fiscal year 2015. The majority of this was in general revenues as sales, local gas, and transfer stamp tax revenue combined for growth of \$9.0 million. Charges for services revenue, and operating and capital grant revenues both increased \$1.8 million from the prior year. The sales tax revenue source is economically driven, and the improvement recognized in fiscal year 2015 was directly correlated with the continued economic recovery. Investment earnings have declined by \$350 thousand from the prior year.

Total governmental activities expenses increased by \$26.9 million or 7.6%. This was driven by Judicial expense increase of \$14.0 million. Expenses related to the Department of Housing and Urban Development's Disaster Recovery Grant mainly contributed to Public Service expenses increasing by \$8.4 million. Although expenses for Conservation and Recreation increased by \$3.7 million and Highways, streets, and bridges expense increased \$2.5 million from the prior year, they were offset by declines in Public Works (\$2.1 million), and interest on long-term debt (\$1.2 million). For a more accurate accounting, the County classified health insurance and other employee benefits from the General Government functional category to specific departments. This resulted in a large decrease in General government expenses of \$18.5 million and an increase in health and public safety expenditures of \$19.8 million.

## **Business-Type Activities**

For fiscal year 2015, Water and Sewerage System (the "System") revenues were \$24.4 million with total expenses of \$24.4 million - resulting in virtually no change to net position at the end of the year. User charges for sewerage service were relatively flat as was consumption. Revenues from user charges for water increased by 7.1% as water rates increased by 6.5%. Consumption for water service was flat. User connection income decreased by 73%, or roughly \$4.7 million. In 2014 there was a temporary spike in connection fee income as multiple builders purchased blanket permits for sewer connections to the Woodridge plant.

Expenses decreased by less than 1% or \$0.2 million. Commodity, contractual, and interest and other expense declines were offset by salary and benefit increases of 5.5% in 2015.

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, 2015 the County's Governmental Funds reported a combined fund balance of \$203.6 million. Of this amount, \$1.8 million is classified as nonspendable, \$110.2 million is classified as restricted, \$27.9 million is classified as committed, and \$63.7 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 III G.

Per statement A-5, total Governmental Fund revenues for the fiscal year were \$376.4 million and total expenditures were \$449.2 million. After other financing sources (uses) of \$67.8 million, the Governmental Funds net change in fund balance for the year was a negative \$5.0 million. This drop in fund balance was due primarily to 2010 General Obligation Alternate Revenue Bond Project fund spend down of project funds by \$2.2 million, and the Health

Department's spend down by \$3.3 million of its capital projects fund established to build a new mental health facility.

## **General Fund**

The General Fund is the core operating fund covering many County programs, and allows the most discretion for the allocations of funds. At the end of fiscal year 2015, the General Fund fund balance was \$69.9 million; the unassigned fund balance was \$69.6 million, almost the entire General Fund fund balance, with just \$300 thousand nonspendable for inventory. 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 2/3<sup>rd</sup> approval by the County Board is needed to access these funds.

The unassigned fund balance, less the amount set aside for stabilization purposes represents 46.3% of the General Fund's total expenditures, and 37.4% of total expenditures plus net transfers out. The General Fund unassigned fund balance increased by \$5.2 million or 8.0% from the prior year. Revenues of \$177.0 million less expenditures of \$141.8 million resulted in an excess of revenue over expenditures of \$35.2 million prior to transfers out. After total net transfers out of the General Fund to other funds of \$33.8 million, the result was a net increase in the General Fund balance of \$1.4 million.

General Fund revenues ended the year at \$177.0 million which was \$148 thousand under budget. Sales and transfer stamp taxes, along with strong income tax revenues helped offset revenues under budget in the Clerk of the Circuit Court, Sheriff, and Facilities Management departments. General Fund expenditures after subsidy and debt service transfers out of \$33.8 million came in \$1.5 million under budget for the year. This positive variance coupled with revenue performance, has resulted in an increase in the General Fund fund balance of almost \$1.4 million. Although most of the General Fund departments came in slightly under budget, Information Technology, General Fund Capital, and the Human Resources departments were collectively 75% of the total variance (\$1.5 million) under budget.

Revenues in the General Fund for fiscal year 2015 came in \$5.2 million higher than the prior year. Sales tax revenues increased almost \$3.6 million, or 3.9% from the prior year. This trend follows increased sales activity throughout the entire year. Intergovernmental revenues increased \$3.1 million, driven by an increase in State income taxes of \$1.9 million and State reimbursements of \$1.3 million. Although sales taxes grew, charges for services revenues in the Clerk of the Circuit Court and Sheriff's Office decreased by a combined \$1.7 million. These revenues in the Clerk of the Circuit Court have been decreasing steadily for several years.

The Clerk of the Circuit Court reductions in revenues are the result of a combined 21,204 fewer civil and criminal cases filed by the DuPage County Clerk of the 18<sup>th</sup> Circuit Court in 2015 than in the prior year. Since 2008 the total case load handled by the Clerk of the Circuit Court has fallen by 26%.

Fiscal year 2015 reflected another year of controlled spending as total General Fund expenditures before net transfers out to other funds resulted in an increase of \$2.7 million, or 1.9% from the prior year. This increase can be attributed to a 2% employee cost of living increase. By functional area, General Government decreased by \$12.0 million, while the remaining categories - Health and Public Safety, Judicial, Public Services, Public Works, Educational service, and the Capital Outlay experienced a combined increase of \$14.7 million from the prior year. As mentioned before, the re-categorization of employee health insurance and benefit payments from the General Government category to the individual departments caused the large fluctuations between categories as compared to last year.

## **Health Department Fund**

The Health Department's main operating fund balance is \$15.4 million, ending the year down \$3.0 million. On a GAAP basis, total revenues showed a decrease of \$600 thousand from the prior year to finish the year at \$39.2 million. This intergovernmental revenue decrease was mainly attributed to reduced State grant awards. This decrease was partially offset by Charges for Services revenue which increased \$1.4 million or 12.4% from the prior year. This is attributable to the growth in patient care third-party billing primarily related to the increase in the number of clients with health insurance coverage. Property tax revenue has remained static for the past 12 years,

with the last increase in 2004. Although revenues showed a decrease for the year, expenditures also reported a slight decrease.

Total Health Department expenditures of \$37.1 million dropped by \$381 thousand from the prior year. This decrease was primarily due to capital outlay decreases of \$568 thousand. This expenditure decline correlates to the decreased grant revenue. During fiscal year 2015, \$5.1 million was transferred from the Health Department General Fund to the Health Department Infrastructure Fund to complete the construction of the Health Department's Central Public Health Center.

The two Health Department non-major special revenue funds both recorded modest increases of over \$150 thousand each in their fund balances. The Infrastructure fund expended \$9.1 million on capital outlay primarily related to the construction of the new facility mentioned above. Construction on this project began in August 2014, and the facility was opened in October 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. [http://www.dupagehealth.org/upload/2015\\_Annual\\_Report.pdf](http://www.dupagehealth.org/upload/2015_Annual_Report.pdf)

### **Convalescent Center**

In fiscal year 2015 the Convalescent Center's fund balance increased by \$2.4 million. It ended the year with a negative fund balance of almost \$877 thousand. The primary reason for the negative ending fund balance was due to a restatement of the beginning fund balance related to revenue recognition and accounts receivable. This is explained in more detail in Note III H. Total revenues were up \$389 thousand to \$31.8 million per schedule A-5. Expenditures of \$32.4 million decreased \$3.7 million from the prior year which was primarily attributed to a drop in contractual service expenditures of almost \$3.0 million. This was due to the elimination of the Convalescent Center's indirect costs expenditures in fiscal year 2015. The remaining categories fluctuated insignificantly from the prior year. A subsidy transfer of \$3.0 million was made from the General Fund.

### **U.S. Department of Housing and Urban Development Fund**

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 \$10.7 million and revenues of \$13.9 million, the fund had an increase in fund balance of \$3.2 million. Deferred inflows decreased by \$3.8 million largely due to an increase in federal funding being received by the County in fiscal year 2015 as compared to the prior year. The fund ended the year with a \$4.1 million fund balance.

### **Stormwater Drainage Fund**

The Stormwater Drainage Fund had an increase in fund balance of \$2.7 million, resulting in an ending fund balance of \$9.9 million. Total cash transfer subsidies from the General Fund were \$5.2 million, which includes an elimination of prior indirect costs payable of \$2.4 million. Revenues were stagnant at \$9.8 million while expenditures fell by \$774 thousand. This was attributable to a decrease in capital outlay in this fund as compared to last year. An extra one million dollar subsidy transfer began in 2013 is projected to stabilize the fund over the next couple of years. The Stormwater tax levy was raised to \$9.4 million in 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.

### **2015A Transportation Revenue Refunding Bonds Fund**

This fund was established in fiscal year 2015 to account for the pledged revenues and debt service expenditures related to the issuance of the Transportation Revenue Refunding Bonds, Series 2015A. State Motor Fuel taxes are received by this fund and over \$800 thousand is set aside for debt service on a monthly basis through the final maturity of the bonds on January 1, 2021. The fund ended the year with a fund balance of almost \$11.5 million.

## **Other Non-Major Governmental Funds**

- The Local Gasoline Tax Fund revenues other than County Motor Fuel taxes increased \$949 thousand from the prior year which was spread between fee, licenses and permits, charges for services, and intergovernmental revenues. These intergovernmental revenues will fluctuate from year to year. The main revenue source - County Motor Fuel Taxes – had a net transfer to the fund of \$21.5 million. Beginning in fiscal year 2013, the County Motor Fuel tax is being recognized as revenue in the Transportation Refunding 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. Expenditures increased \$5.2 million from the prior year. Capital outlay increased \$7.8 million. As bond project proceeds are spent down, transportation-related expenditures have shifted to the Local Gas Tax Fund resulting in capital expenditure growth in this fund. These expenditures will fluctuate from year to year. Fiscal year 2015 ended with an \$11.0 million fund balance, down \$1.3 million from the prior year.
- The IMRF and Social Security Funds ended the year with fund balances of \$1.3 million and \$1.7 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 \$15 million.
- The Economic Development and Planning Fund's balance improved by \$2.2 million in fiscal year 2015. Though revenues and expenditures were virtually even at \$2.6 million, the elimination of indirect costs payable to other funds was the cause of the fund balance improvement.
- 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 \$1.6 million from 2012 to 2015. This fund ended the year with a fund balance of \$1.4 million. This included a \$150 thousand subsidy from the General Fund. Revenues were up \$141 thousand due to a State reimbursement increase, and expenditures dropped \$200 thousand.
- Fund balance in the Highway Motor Fuel Tax fund increased by \$600 thousand from fiscal year 2014. Intergovernmental State construction reimbursements decreased by \$4.5 million, but this was offset by over \$4.0 million of prior motor fuel taxes being transferred to this fund. This transfer was due to the refunding of the 2005 Transportation Refunding Bonds which, by ordinance, allowed the release of prior motor fuel taxes held in a stabilization fund for future debt service. Expenditures increased by \$3.7 million primarily due to capital outlays. Transfers into the fund netting to \$9.7 million are from a combined supplemental allotment from the State and residual monthly Motor Fuel Tax State allotments after debt service requirements are satisfied. This fund ended the year with a \$14.6 million fund balance.
- The Wetland Mitigation fund experienced a decrease in fund balance of \$847 thousand and ended the year with a fund balance of \$8.6 million.
- The 2010 General Obligation Alternative Revenue Bond Project Fund continued its spend down of bond project funds with a decrease of \$2.2 million to end the year with a \$4.7 million fund balance.

## **Proprietary Funds**

The Water and Sewerage System Fund's unrestricted net position balance at the end of the year amounted to \$7.7 million. Although the Fund had an operating loss of \$1.1 million after depreciation and amortization, capital contribution additions resulted in a positive change in net position of \$48 thousand. 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 Fund includes the Employee Life/Health Insurance Fund. The Liability Insurance Fund had been accounted for as an internal service fund in the past but is being presented as a special revenue fund beginning in fiscal year 2015. See Note III H for more detail. The internal service fund's net position grew by \$3.5 million to end the year with a \$5.3 million balance. This positive change was mainly the result of increased employee contributions of \$1.2 million and a decrease of health insurance claims expenses of \$2.0 million.

## 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:

	<b>Capital Assets</b> (Net of Depreciation)			
	Governmental Activities		Business-Type Activities	
	2015	2014	2015	2014
Land and construction in progress	\$ 304,658,761	\$ 331,207,926	\$ 1,814,164	\$ 7,078,163
Infrastructure	307,444,137	289,180,502	86,481,495	81,642,840
Buildings	190,753,018	181,441,823	-	-
Improvements other than buildings	4,148,315	4,833,550	-	-
Machinery, equipment, and vehicles	16,188,994	16,234,797	1,026,291	1,021,018
Intangibles	-	-	2,477,359	2,762,044
Total capital assets, net of depreciation (as restated)	<u>\$ 823,193,225</u>	<u>\$ 822,898,598</u>	<u>\$ 91,799,309</u>	<u>\$ 92,504,065</u>

During fiscal year 2015, total capital assets for the primary government had a net increase (including additions, decreases, depreciation, and amortization) of \$300 thousand. Construction in progress reported a drop of \$34 million of assets from the prior year was put into service in fiscal year 2015. A restatement of capital asset balances also occurred in fiscal year 2015 which increased the beginning balance \$9.9 million. See Note III H for more details.

Additional information relative to the County's capital assets can be found in Note III D.

### 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 January 2016 Fitch Ratings affirmed the County's General Obligation Bonds' 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 deep, diversified, and comparatively stable tax base, characterized by low unemployment and high wealth levels. Also cited are healthy reserves 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 2015, 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 \$43.6 million. This produces a legal debt margin of \$1.825 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, 2015 and 2014:

### Outstanding Long-Term Debt

<u>Debt Description</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
1) Special Service Areas	\$ 7,373,636	\$ 7,942,785	\$ -	\$ -
2) Limited Tax G.O. Courthouse Bonds	43,590,000	45,085,000	-	-
3) Jail - Alternate Revenue Source	18,360,000	20,880,000	-	-
4) Stormwater - Alternate Revenue Source	38,760,000	43,880,000	-	-
5) Drainage - Alternate Revenue Source	18,195,000	19,370,000	-	-
6) Motor Fuel Tax - Revenue Bonds	54,635,000	62,185,000	-	-
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)	95,196	110,845
9) Accrued Compensated Absences and Employee Retention	31,611,610	31,255,251	1,722,553	1,724,619
10) Claims Payable	5,247,202	8,984,973	-	-
11) Intergovernmental Contract	-	-	-	-
12) Other Post Employment Benefits	1,128,530	697,482	33,944	5,945
13) Net Pension Liability	133,867,280	82,564,179	2,603,142	1,175,908
14) Water and Sewer - Revenue Bonds	-	-	12,025,000	13,175,000
16) IEPA Construction Loan Water/Sewer	-	-	4,578,250	4,971,338
Total County Outstanding Debt (as restated)	<u>\$ 419,818,258</u>	<u>\$ 389,762,966</u>	<u>\$ 21,058,085</u>	<u>\$ 21,163,655</u>

For fiscal year 2015, the beginning balance of long-term liabilities has been restated as a result of the implementation of GASB Statement No. 68 and No. 71. These Statements require the net pension liability and related deferred outflows and deferred inflows, if any, to be reported in the financial statements. For fiscal year 2015, the beginning balance has been increased by \$79.7 million as a result of this required implementation.

For governmental activities, the County's total bonded debt outstanding has decreased from \$266.3 million in fiscal year 2014 to \$248.0 million in fiscal year 2015 – an \$18.3 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 \$3.7 million primarily due to a drop in health and liability insurance claims.

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

## **BUDGET, ECONOMIC IMPACT, AND FUTURE OUTLOOK**

The major goal of the County's 2015 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 2015 base operational and capital budget of \$449.5 million is \$28.9 million less than the final 2014 operational and capital budget. Full time headcount in fiscal year 2015 was budgeted at 2,225. The County has reduced non-grant funded budgeted full time headcount by 45 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 from bonds issued in late 2010 continue in 2015 with most work to be completed in 2016. In June of 2015, transportation and drainage bonds were refunded with a net present value savings of \$7.3 million. In January 2016, Courthouse Bonds were refunded with a net present value savings of \$9.6 million. In February, Stormwater bonds were refunded with a net present value savings of \$835,000.

Through May 2016, General Fund spending, which makes up the core of operational spending, is running 3.9% under projections. Through May, gross sales tax revenue is running 0.9% above the same period last year but 3.7% below the 2015 budget; should this budget variance be maintained through year end, the County anticipates covering it through lower health insurance costs as well as expenditure controls.

The County's major fiscal concern is the continued uncertainty with the State's fiscal health and potential funding cuts. 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](http://www.dupageco.org/finance).

## **BASIC FINANCIAL STATEMENTS**

# DUPAGE COUNTY, ILLINOIS

## Statement of Net Position As of November 30, 2015

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
<b>Assets and Deferred Outflows of Resources</b>					
<b>Assets</b>					
Cash and investments	\$ 185,509,916	\$ 9,070,702	\$ 194,580,618	\$ 23,955,892	\$ 17,770,873
Receivables					
Taxes	94,755,977	-	94,755,977	-	5,511,114
State shared revenue	9,322,226	-	9,322,226	-	-
Interest	185,925	-	185,925	-	37,936
Accounts, net of allowance for doubtful accounts	12,572,698	5,152,424	17,725,122	183,784	377,559
Loans	7,519,711	-	7,519,711	-	-
Other	1,529,981	223,785	1,753,766	-	47,400
Due from federal, state and other governmental units	25,521,833	-	25,521,833	3,578,324	-
Internal balance	612,277	(612,277)	-	-	-
Due from fiduciary funds	4,559,175	-	4,559,175	-	-
Due from ETSB	52,789	-	52,789	-	-
Inventory	1,712,285	-	1,712,285	-	197,034
Other assets	136,473	5,187,680	5,324,153	-	-
Prepaid items	39,791	-	39,791	1,223,100	633,400
Restricted cash and investments	1,561,325	3,184,997	4,746,322	-	4,329,631
Noncurrent loans receivable	-	-	-	-	75,612
Capital assets not being depreciated	304,658,761	1,814,164	306,472,925	-	61,039,654
Capital assets being depreciated, net of accumulated depreciation	518,534,464	89,985,145	608,519,609	16,245,837	89,796,540
Total Assets	<u>1,168,785,607</u>	<u>114,006,620</u>	<u>1,282,792,227</u>	<u>45,186,937</u>	<u>179,816,753</u>
<b>Deferred Outflows of Resources</b>					
Deferred outflows related to pensions	64,977,774	1,671,104	66,648,878	96,749	1,302,634
Total Deferred Outflows of Resources	<u>64,977,774</u>	<u>1,671,104</u>	<u>66,648,878</u>	<u>96,749</u>	<u>1,302,634</u>
<b>Total Assets and Deferred Outflows of Resources</b>	<u>\$ 1,233,763,381</u>	<u>\$ 115,677,724</u>	<u>\$ 1,349,441,105</u>	<u>\$ 45,283,686</u>	<u>\$ 181,119,387</u>

See accompanying notes to financial statements.

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>					
<b>Liabilities</b>					
Accounts payable	\$ 18,369,998	\$ 1,188,723	\$ 19,558,721	\$ 426,829	\$ 659,280
Accrued payroll	6,108,826	180,945	6,289,771	9,664	-
Due to federal, state and other governmental units	3,235,346	-	3,235,346	313,476	-
Accrued interest payable	4,336,300	215,408	4,551,708	-	-
Due to primary government	-	-	-	52,789	-
Unearned revenue	670,353	-	670,353	-	1,778,326
Retainage payable	492,317	-	492,317	-	12,557
Other liabilities	4,879,103	2,037,423	6,916,526	-	1,362,332
Long-term liabilities, due within one year:					
Bonds payable	20,590,299	1,195,000	21,785,299	-	-
IEPA construction loan	-	228,307	228,307	-	-
Compensated absences	6,077,729	201,415	6,279,144	4,223	85,484
Claims payable	4,177,167	-	4,177,167	-	-
Long-term liabilities, due in more than one year:					
Bonds payable	227,373,337	10,925,196	238,298,533	-	-
IEPA construction loan	-	4,349,943	4,349,943	-	-
Compensated absences	25,533,881	1,521,138	27,055,019	8,973	341,934
Claims payable	1,070,035	-	1,070,035	-	-
OPEB obligation	1,128,530	33,944	1,162,474	-	-
Net pension liability	133,867,280	2,603,142	136,470,422	153,126	1,451,045
Total Liabilities	<u>457,910,501</u>	<u>24,680,584</u>	<u>482,591,085</u>	<u>969,080</u>	<u>5,690,958</u>
<b>Deferred Inflows of Resources</b>					
Deferred inflows related to pensions	8,245	-	8,245	-	-
Property taxes levied for a future period	64,285,990	-	64,285,990	-	5,511,114
Total Deferred Inflows of Resources	<u>64,294,235</u>	<u>-</u>	<u>64,294,235</u>	<u>-</u>	<u>5,511,114</u>
<b>Net Position</b>					
Net investment in capital assets	580,627,647	75,103,186	655,730,833	16,245,837	150,836,194
Restricted for:					-
Grant programs	11,243,535	-	11,243,535	-	-
Grant funded loan programs	7,519,711	-	7,519,711	-	-
Employee benefits	5,070,770	-	5,070,770	-	-
Public health	5,283,081	-	5,283,081	-	-
Public safety	214,536	-	214,536	-	-
Highways, streets and bridges	26,027,902	-	26,027,902	-	-
Wetland mitigation	8,591,772	-	8,591,772	-	-
Judicial	9,780,629	-	9,780,629	-	-
Conservation and recreation	180,700	-	180,700	-	-
Public services	2,225,797	-	2,225,797	-	-
Other purposes	4,597,809	-	4,597,809	-	-
Debt service	25,580,955	8,154,946	33,735,901	-	-
Capital improvements	11,283,632	-	11,283,632	-	-
Aeronautical	-	-	-	-	4,329,631
Unrestricted	13,330,169	7,739,008	21,069,177	28,068,769	14,751,490
Total Net Position	<u>711,558,645</u>	<u>90,997,140</u>	<u>802,555,785</u>	<u>44,314,606</u>	<u>169,917,315</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 1,233,763,381</u>	<u>\$ 115,677,724</u>	<u>\$ 1,349,441,105</u>	<u>\$ 45,283,686</u>	<u>\$ 181,119,387</u>

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

Statement of Activities  
For the Year Ended November 30, 2015

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities				
General government	\$ 64,009,439	\$ 17,510,272	\$ 439,546	\$ -
Health and public safety	145,973,738	28,318,854	35,079,305	-
Highways, streets and bridges	42,625,944	3,501,875	16,421,951	11,585,558
Public services	38,542,615	2,846,896	28,767,670	-
Judicial	61,438,339	28,052,921	5,361,280	43,373
Public works	7,481,712	-	-	154,500
Educational services	1,035,230	-	-	-
Conservation and recreation	5,787,926	1,211,621	54,715	340,583
Interest and fiscal charges	12,325,584	-	-	-
Total governmental activities	379,220,527	81,442,439	86,124,467	12,124,014
Business Type Activities				
Water and Sewerage System	24,400,761	22,802,761	-	1,574,921
Total business-type activities	24,400,761	22,802,761	-	1,574,921
Total Primary Government	\$ 403,621,288	\$ 104,245,200	\$ 86,124,467	\$ 13,698,935
<b>Component Units:</b>				
ETSB	\$ 8,210,444	\$ 8,073,825	\$ -	\$ -
Airport Authority	24,152,922	18,073,222	-	614,826
Total Component Units	\$ 32,363,366	\$ 26,147,047	\$ -	\$ 614,826

General revenues:  
Property tax  
County sales tax  
Local gas tax  
Income tax  
Personal property replacement taxes  
Other tax  
Investment income  
Gain on disposal of assets  
Miscellaneous

Total general revenues

Change in net position

Net position - beginning (as restated)

Net position - ending

See accompanying notes to financial statements.

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

Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	ETSB	Airport Authority
\$ (46,059,621)	\$ -	\$ (46,059,621)	\$ -	\$ -
(82,575,579)	-	(82,575,579)	-	-
(11,116,560)	-	(11,116,560)	-	-
(6,928,049)	-	(6,928,049)	-	-
(27,980,765)	-	(27,980,765)	-	-
(7,327,212)	-	(7,327,212)	-	-
(1,035,230)	-	(1,035,230)	-	-
(4,181,007)	-	(4,181,007)	-	-
(12,325,584)	-	(12,325,584)	-	-
(199,529,607)	-	(199,529,607)	-	-
-	(23,079)	(23,079)	-	-
-	(23,079)	(23,079)	-	-
(199,529,607)	(23,079)	(199,552,686)	-	-
\$ -	\$ -	\$ -	\$ (136,619)	\$ -
-	-	-	-	(5,464,874)
\$ -	\$ -	\$ -	\$ (136,619)	\$ (5,464,874)
67,895,485	-	67,895,485	-	6,044,405
97,201,815	-	97,201,815	-	-
20,651,264	-	20,651,264	-	-
9,496,790	-	9,496,790	-	-
3,166,621	-	3,166,621	-	63,058
4,044,839	-	4,044,839	-	-
451,373	66,913	518,286	9,242	51,727
9,425	4,293	13,718	-	1,436,894
6,654,555	-	6,654,555	229,673	147,187
209,572,167	71,206	209,643,373	238,915	7,743,271
10,042,560	48,127	10,090,687	102,296	2,278,397
701,516,085	90,949,013	792,465,098	44,212,310	167,638,918
\$ 711,558,645	\$ 90,997,140	\$ 802,555,785	\$ 44,314,606	\$ 169,917,315

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

## Governmental Funds Balance Sheet As of November 30, 2015

	Major Funds			
	General Fund	Health Department Fund	Convalescent Center Fund	Department of Housing and Urban Development Fund
<b>Assets</b>				
Cash and investments	\$ 52,559,114	\$ 15,848,090	\$ 161,789	\$ -
Receivables				
Taxes	47,474,866	13,907,154	-	-
State shared revenue	2,263,351	-	-	-
Interest	79,123	-	712	-
Accounts, net of allowance for doubtful accounts	57,869	2,038,893	9,821,065	-
Loans	-	-	-	7,519,711
Other	355,166	-	-	-
Due from federal, state and other governmental units	675,209	4,712,878	-	14,156,360
Due from other funds	5,804,760	20,417	-	-
Due from ETSB	17,989	-	-	-
Due from fiduciary funds	4,535,795	-	-	-
Inventory	287,842	94,873	343,410	-
Prepaid items	-	39,791	-	-
Other assets	-	-	-	-
Restricted assets				
Restricted cash	-	-	-	-
Total Assets	<u>\$ 114,111,084</u>	<u>\$ 36,662,096</u>	<u>\$ 10,326,976</u>	<u>\$ 21,676,071</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ 6,343,499	\$ 617,131	\$ 705,568	\$ 2,364,960
Accrued payroll	3,978,169	638,022	715,292	21,869
Retainage payable	9,649	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	-	668,853	-
Compensated absences	549,448	-	50,533	2,610
Due to federal, state and other governmental units	813,807	-	682,708	121,238
Due to other funds	769,226	25,906	328,274	2,951,452
Other liabilities	893,173	73,169	1,892,667	-
Total Liabilities	<u>13,356,971</u>	<u>1,354,228</u>	<u>5,043,895</u>	<u>5,462,129</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	22,738,950	13,761,649	-	-
Unavailable other taxes	7,685,141	-	-	-
Unavailable intergovernmental revenue	407,958	4,207,934	-	12,076,910
Unavailable accounts receivable	-	1,966,344	6,159,818	-
Total Deferred Inflows of Resources	<u>30,832,049</u>	<u>19,935,927</u>	<u>6,159,818</u>	<u>12,076,910</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	287,842	134,664	343,410	-
Restricted	-	263,245	-	7,519,711
Committed	-	14,974,032	-	-
Unassigned	69,634,222	-	(1,220,147)	(3,382,679)
Total Fund Balances (Deficits)	<u>69,922,064</u>	<u>15,371,941</u>	<u>(876,737)</u>	<u>4,137,032</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<u>\$ 114,111,084</u>	<u>\$ 36,662,096</u>	<u>\$ 10,326,976</u>	<u>\$ 21,676,071</u>

See accompanying notes to financial statements.



<b>Stormwater Drainage Fund</b>	<b>2015A Transportation Revenue Refunding Bonds Fund</b>	<b>Non Major Funds</b>	<b>Total Governmental Funds</b>
\$ 11,026,937	\$ 10,661,313	\$ 90,313,575	\$ 180,570,818
9,502,968	4,776,207	19,094,782	94,755,977
-	7,040,288	18,587	9,322,226
5,396	55	100,639	185,925
-	-	654,871	12,572,698
-	-	-	7,519,711
-	-	-	355,166
-	-	5,977,386	25,521,833
-	-	10,672,156	16,497,333
-	-	33,031	51,020
-	-	23,380	4,559,175
-	-	986,160	1,712,285
-	-	-	39,791
7,620	-	59,648	67,268
<u>1,561,325</u>	<u>-</u>	<u>-</u>	<u>1,561,325</u>
<u>\$ 22,104,246</u>	<u>\$ 22,477,863</u>	<u>\$ 127,934,215</u>	<u>\$ 355,292,551</u>
\$ 930,372	\$ -	\$ 6,578,068	\$ 17,539,598
63,243	-	692,231	6,108,826
172,442	-	310,226	492,317
-	-	276,126	276,126
-	-	1,500	670,353
20,347	-	105,115	728,053
36,107	-	1,581,486	3,235,346
40,243	9,401,212	3,363,254	16,879,567
<u>1,540,025</u>	<u>-</u>	<u>479,839</u>	<u>4,878,873</u>
<u>2,802,779</u>	<u>9,401,212</u>	<u>13,387,845</u>	<u>50,809,059</u>
9,400,000	-	18,385,391	64,285,990
-	1,587,569	166,997	9,439,707
-	-	2,322,641	19,015,443
-	-	-	8,126,162
<u>9,400,000</u>	<u>1,587,569</u>	<u>20,875,029</u>	<u>100,867,302</u>
-	-	986,160	1,752,076
-	11,489,082	90,933,991	110,206,029
9,901,467	-	3,066,496	27,941,995
-	-	(1,315,306)	63,716,090
<u>9,901,467</u>	<u>11,489,082</u>	<u>93,671,341</u>	<u>203,616,190</u>
<u>\$ 22,104,246</u>	<u>\$ 22,477,863</u>	<u>\$ 127,934,215</u>	<u>\$ 355,292,551</u>

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

## Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position As of November 30, 2015

Total fund balances - governmental funds		\$ 203,616,190
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds:		
Capital assets	1,520,242,023	
Accumulated depreciation	<u>(697,048,798)</u>	
		823,193,225
Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:		
Interest payable on debt	(4,336,300)	
General obligation bonds	(247,963,636)	
Claims payable	(3,929,429)	
Net pension liability	(133,867,280)	
Other postemployment benefits	(1,128,530)	
Compensated absences	<u>(30,883,557)</u>	
		(422,108,732)
Revenues collected after the County's availability period are reported as deferred inflows of resources in governmental funds, however these amounts have been reported as revenues in the Statement of Activities.		
		36,581,312
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		
		64,977,774
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		
		(8,245)
Internal services funds are reported in the Statement of Net Position as governmental activities.		
		<u>5,307,121</u>
Net position of governmental activities		<u>\$ 711,558,645</u>

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

## Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2015

	Major Funds			
	General Fund	Health Department Fund	Convalescent Center Fund	Department of Housing and Urban Development Fund
<b>Revenues</b>				
Taxes				
Property	\$ 22,716,545	\$ 13,394,086	\$ -	\$ -
Sales	95,307,563	-	-	-
Other	4,044,839	-	-	-
Fees, licenses and permits	1,452,514	-	-	-
Intergovernmental	19,523,675	12,628,129	22,044,271	13,539,436
Charges for services	16,347,933	12,714,975	9,803,890	-
Fines and forfeitures	14,810,445	-	-	-
Investment income	196,061	13,483	(1,249)	(5)
Miscellaneous	2,587,364	444,555	(45,512)	321,105
Total Revenues	<u>176,986,939</u>	<u>39,195,228</u>	<u>31,801,400</u>	<u>13,860,536</u>
<b>Expenditures</b>				
Current:				
General government	39,239,667	-	-	-
Public safety	51,197,185	-	-	-
Public health	-	36,872,508	32,201,796	-
Highway, streets and bridges	-	-	-	-
Public services	5,299,014	-	-	5,914,651
Judicial	40,084,266	-	-	-
Conservation and recreation	-	-	-	-
Public works	395,601	-	-	-
Educational services	985,448	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Fiscal agent fees	-	-	-	-
Issuance costs	-	-	-	-
Capital outlay	4,639,470	212,845	225,038	4,773,747
Total Expenditures	<u>141,840,651</u>	<u>37,085,353</u>	<u>32,426,834</u>	<u>10,688,398</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>35,146,288</u>	<u>2,109,875</u>	<u>(625,434)</u>	<u>3,172,138</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	3,000,000	-
Transfers out	(33,786,806)	(5,119,593)	-	-
Sale of capital assets	5,075	-	-	-
Long term debt issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>(33,781,731)</u>	<u>(5,119,593)</u>	<u>3,000,000</u>	<u>-</u>
Net Change in Fund Balances	1,364,557	(3,009,718)	2,374,566	3,172,138
<b>Fund Balances (Deficits), Beginning of Year (as restated)</b>	<u>68,557,507</u>	<u>18,381,659</u>	<u>(3,251,303)</u>	<u>964,894</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 69,922,064</u>	<u>\$ 15,371,941</u>	<u>\$ (876,737)</u>	<u>\$ 4,137,032</u>

See accompanying notes to financial statements.

<b>Stormwater Drainage Fund</b>	<b>2015A Transportation Revenue Refunding Bonds Fund</b>	<b>Non Major Funds</b>	<b>Total Governmental Funds</b>
\$ 9,411,897	\$ -	\$ 22,372,957	\$ 67,895,485
-	-	2,049,190	97,356,753
-	9,569,860	9,493,835	23,108,534
298,829	-	2,970,987	4,722,330
-	8,864,740	29,383,320	105,983,571
737	-	16,013,242	54,880,777
15,000	-	209,022	15,034,467
20,151	231	221,704	450,376
50,119	-	3,577,396	6,935,027
<u>9,796,733</u>	<u>18,434,831</u>	<u>86,291,653</u>	<u>376,367,320</u>
-	-	14,486,041	53,725,708
-	-	14,175,501	65,372,686
-	-	4,393,542	73,467,846
-	-	19,830,012	19,830,012
-	-	21,488,113	32,701,778
-	-	16,449,568	56,533,834
4,795,077	-	1,274,252	6,069,329
-	-	398,835	794,436
-	-	102,170	1,087,618
-	54,505,000	31,699,149	86,204,149
-	37,851	12,977,585	13,015,436
-	4,500	3,675	8,175
-	84,643	20,358	105,001
<u>167,628</u>	<u>-</u>	<u>30,262,909</u>	<u>40,281,637</u>
<u>4,962,705</u>	<u>54,631,994</u>	<u>167,561,710</u>	<u>449,197,645</u>
<u>4,834,028</u>	<u>(36,197,163)</u>	<u>(81,270,057)</u>	<u>(72,830,325)</u>
5,205,235	11,806,093	75,861,639	95,872,967
(7,357,670)	(18,754,848)	(30,854,050)	(95,872,967)
-	-	4,350	9,425
-	54,635,000	13,140,000	67,775,000
<u>(2,152,435)</u>	<u>47,686,245</u>	<u>58,151,939</u>	<u>67,784,425</u>
2,681,593	11,489,082	(23,118,118)	(5,045,900)
<u>7,219,874</u>	<u>-</u>	<u>116,789,459</u>	<u>208,662,090</u>
<u>\$ 9,901,467</u>	<u>\$ 11,489,082</u>	<u>\$ 93,671,341</u>	<u>\$ 203,616,190</u>

See accompanying notes to financial statements.

## DUPAGE COUNTY, ILLINOIS

### Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended November 30, 2015

Net change in total governmental fund balances \$ (5,045,900)

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

Governmental funds report purchases of capital assets as expenditures while  
governmental activities report depreciation expense to allocate those  
expenditures over the life of the assets.

Capital expenditures	\$ 30,289,038	
Depreciation	(33,391,192)	
Net book value of assets retired	<u>(6,775,079)</u>	
Capital expenditures in excess of depreciation		(9,877,233)

Capital assets transferred to the County are recorded as capital contributions in  
the Statement of Activities, but do not require the use of current financial resources  
and are therefore not reported in the governmental funds.

10,171,860

Receivables not currently available are reported as revenue when collected  
or currently available in the fund financial statements but are recognized as  
revenue when earned in the government-wide financial statements.

(348,175)

Some expenses in the statement of activities do not require the use of current  
financial resources and, therefore, are not reported as expenditures in the  
governmental funds.

Decrease in accrued interest on debt	1,060,741	
Decrease in claims payable	1,855,656	
Increase in net pension liability	(51,303,101)	
Increase in deferred outflows of resources related to pensions	42,899,525	
Increase in deferred inflows of resources related to pensions	(8,245)	
Increase in other postemployment benefits	(431,048)	
Increase in compensated absences	(568,112)	
Amortization of bond premium	204,141	
Amortization of unamortized discount	(335,845)	
Amortization of deferred amount on refunding	<u>(126,009)</u>	
		(6,752,297)

The issuance of long-term debt is reported as an other financing source in the  
governmental funds, but issuance increases long-term liabilities in the Statement  
of Net Position.

(67,775,000)

Repayment of principal on long-term debt is an expenditure in the governmental  
funds, but the repayment reduces long-term liabilities in the Statement of Net  
Position.

86,204,149

Internal service funds are used by management to charge self insurance costs  
to individual funds. The change in net position of the internal service fund is reported  
with governmental activities.

3,465,156

Change in net position of governmental activities \$ 10,042,560

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

Statement of Net Position  
Proprietary Funds  
As of November 30, 2015

	<u>Business-Type Activities Water and Sewerage System Fund</u>	<u>Governmental Activities  Internal Service Fund</u>
<b>Assets and Deferred Outflows of Resources</b>		
<b>Assets</b>		
Current Assets:		
Cash	\$ 9,070,702	\$ 4,939,098
Receivables		
Accounts, net of allowance for doubtful accounts	5,152,424	-
Other	223,785	1,174,815
Due from ETSB	-	1,769
Due from other funds	393,110	994,511
Other assets	-	69,205
Total Current Assets	<u>14,840,021</u>	<u>7,179,398</u>
Noncurrent Assets:		
Capital Assets		
Land and improvements	1,532,945	-
Sewer system	159,392,630	-
Water system	30,945,000	-
Equipment	3,909,657	-
Water Commission buy in	3,397,959	-
Water Commission meter station	1,054,261	-
Construction in progress	281,219	-
Accumulated depreciation and amortization	(108,714,362)	-
Total Capital Assets	<u>91,799,309</u>	<u>-</u>
Other Assets:		
Restricted cash	3,184,997	-
Special Service Area assessments receivable	5,187,680	-
Total Other Assets	<u>8,372,677</u>	<u>-</u>
Total Noncurrent Assets	<u>100,171,986</u>	<u>-</u>
Total Assets	<u>115,012,007</u>	<u>7,179,398</u>
<b>Deferred Outflows of Resources</b>		
Deferred outflows of resources related to pensions	1,671,104	-
Total Deferred Outflows of Resources	<u>1,671,104</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 116,683,111</u>	<u>\$ 7,179,398</u>

See accompanying notes to financial statements.

	Business-Type Activities Water and Sewerage System Fund	Governmental Activities Internal Service Fund
<b>Liabilities and Net Position</b>		
<b>Liabilities</b>		
Current Liabilities:		
Accounts payable	\$ 1,188,723	\$ 830,400
Accrued payroll	180,945	-
Due to other funds	1,005,387	-
Compensated absences - current	201,415	-
Claims payable - current	-	1,041,647
Other liabilities	2,037,423	230
Current liabilities payable from restricted assets:		
Accrued interest payable	215,408	-
Revenue bonds payable - current	1,195,000	-
IEPA construction loan payable - current	228,307	-
Total Current Liabilities	<u>6,252,608</u>	<u>1,872,277</u>
Long-term Liabilities:		
Compensated absences - noncurrent	1,521,138	-
Revenue bonds payable - noncurrent	10,830,000	-
Unamortized debt premium	95,196	-
IEPA construction loan payable - noncurrent	4,349,943	-
Other post employment benefit payable	33,944	-
Net pension liability	2,603,142	-
Total Long-term Liabilities	<u>19,433,363</u>	<u>-</u>
Total Liabilities	<u>25,685,971</u>	<u>1,872,277</u>
<b>Net Position</b>		
Net investment in capital assets	75,103,186	-
Restricted	8,154,946	-
Unrestricted	7,739,008	5,307,121
Total Net Position	<u>90,997,140</u>	<u>5,307,121</u>
Total Liabilities and Net Position	<u>\$ 116,683,111</u>	<u>\$ 7,179,398</u>

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

## Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds For the Year Ended November 30, 2015

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Water and Sewerage System Fund</b>	<b>Internal Service Fund</b>
<b>Operating Revenues</b>		
Charges for services	\$ 21,024,436	\$ -
Employee's share of premiums	-	8,520,308
Employer's share of premiums	-	24,944,136
Miscellaneous	1,778,325	87
Total Operating Revenues	<u>22,802,761</u>	<u>33,464,531</u>
<b>Operating Expenses</b>		
Personnel services	8,063,453	-
Commodities	1,563,872	-
Contractual services	10,986,478	30,000,372
Depreciation and amortization	3,243,373	-
Total Operating Expenses	<u>23,857,176</u>	<u>30,000,372</u>
Operating Income (Loss)	<u>(1,054,415)</u>	<u>3,464,159</u>
<b>Nonoperating Revenues</b>		
Investment income	66,913	997
Interest expense	(559,234)	-
Amortization of bond premium	15,649	-
Gain on disposal of assets	4,293	-
Total Nonoperating Revenues	<u>(472,379)</u>	<u>997</u>
Income (Loss) Before Contributions	<u>(1,526,794)</u>	<u>3,465,156</u>
<b>Contributions</b>		
Capital contributions and connection charges	<u>1,574,921</u>	<u>-</u>
Change in Net Position	48,127	3,465,156
<b>Net Position at Beginning of Year (as restated)</b>	<u>90,949,013</u>	<u>1,841,965</u>
<b>Net Position at End of Year</b>	<u>\$ 90,997,140</u>	<u>\$ 5,307,121</u>

See accompanying notes to financial statements.



# DUPAGE COUNTY, ILLINOIS

## Statement of Cash Flows Proprietary Funds For the Year Ended November 30, 2015

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Water and Sewerage System Fund</b>	<b>Internal Service Fund</b>
<b>Cash Flows From Operating Activities</b>		
Cash received from customers	\$ 21,133,289	\$ -
Cash payments to suppliers for goods and services	(12,471,288)	-
Cash payments to employees	(7,828,749)	-
Cash received from employer portion of insurance premiums	-	24,418,424
Cash received from employee portion of insurance premiums	-	8,520,308
Cash payments of insurance premiums and other costs	-	(33,078,840)
Other revenues	<u>1,448,705</u>	<u>87</u>
Net cash provided by (used in) operating activities	<u>2,281,957</u>	<u>(140,021)</u>
<b>Cash Flows from Noncapital Financing Activities</b>		
Payments from (to) other funds	384,233	(994,511)
Payments from (to) ETSB	<u>-</u>	<u>(1,769)</u>
Net cash provided by noncapital financing activities	<u>384,233</u>	<u>(996,280)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>		
Acquisition of capital assets	(2,047,116)	-
Principal payments on revenue bonds	(1,150,000)	-
Principal payments on IEPA loan	(393,087)	-
Interest payments on bonds and loans	(576,985)	-
Proceeds from connection charges	<u>322,535</u>	<u>-</u>
Net cash used in capital and related financing activities	<u>(3,844,653)</u>	<u>-</u>
<b>Cash Flows from Investing Activities</b>		
Income received on investments	<u>66,913</u>	<u>997</u>
Net cash provided by investing activities	<u>66,913</u>	<u>997</u>
Net increase (decrease) in cash and cash equivalents	(1,111,550)	(1,135,304)
Cash and cash equivalents, beginning of the year	<u>13,367,249</u>	<u>6,074,402</u>
Cash and cash equivalents, end of year	<u>\$ 12,255,699</u>	<u>\$ 4,939,098</u>

See accompanying notes to financial statements.

	<b>Business-Type Activities</b> <b>Water and Sewerage System Fund</b>	<b>Governmental Activities</b> <b>Internal Service Fund</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash (Used in) Operating Activities:</b>		
Operating income (loss)	\$ (1,054,415)	\$ 3,464,159
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	2,958,688	-
Amortization of other assets	284,685	-
Change in operating assets, deferred outflows of resources, and liabilities:		
Accounts receivable	176,930	(1,174,815)
Due from Special Service Area	(216,760)	-
Other receivable	(112,860)	-
Other assets	-	66,118
Deferred outflows of resources related to pensions	(1,165,518)	-
Accounts payable	2,464	(337,472)
Other liabilities	-	(2,158,011)
Compensated absences and wages payable	69,143	-
Other post employment benefits payable	27,999	-
Net pension liability	1,303,080	-
Charges collected for others	8,521	-
Total adjustments	3,336,372	(3,604,180)
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>\$ 2,281,957</b>	<b>\$ (140,021)</b>
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Net Position - Proprietary Funds</b>		
Cash - statement of net position	\$ 9,070,702	\$ 4,939,098
Restricted cash - statement of net position	3,184,997	-
Total cash and cash equivalents	<b>\$ 12,255,699</b>	<b>\$ 4,939,098</b>
<b>Noncash Capital and Related Financing Activities</b>		
Capital contributions	<b>\$ 1,252,386</b>	<b>\$ -</b>

See accompanying notes to financial statements.

**DUPAGE COUNTY, ILLINOIS**

Statement of Fiduciary Assets and Liabilities  
 Agency Funds  
 As of November 30, 2015

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and investments	\$ 73,452,335
Receivables	
Interest	22,277
Due from federal, state and other governmental units	<u>248,898</u>
Total Assets	<u>\$ 73,723,510</u>
<b>Liabilities</b>	
Due to federal, state and other governmental units	\$ 34,444,246
Due to primary government	4,559,175
Other liabilities	<u>34,720,089</u>
Total Liabilities	<u>\$ 73,723,510</u>

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

### ***A. REPORTING ENTITY***

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

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

###### *DuPage County Health Department*

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

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

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

The government-wide financial statements include the DuPage County Emergency Telephone System Board (ETSB) as a component unit. The ETSB provides 9-1-1 emergency telephone services in DuPage County. The board of the ETSB is appointed by the DuPage County Board Chairman and one County Board member serves on the ETSB Board. State Statutes provide for circumstances whereby the County can impose its will on the ETSB, and also create a potential financial benefit to or burden on the County, requiring the County Board to approve the budget submitted by the ETSB Board and placing responsibility for the management of ETSB deposits and investments with the County Treasurer. See Note III.J. As a component unit, the ETSB's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended November 30, 2015. Separately issued financial statements of the DuPage County Emergency Telephone System Board may be obtained from the ETSB's office located at 421 North County Farm Road, Wheaton, IL 60187.

###### *DuPage Airport Authority*

The government-wide financial statements also include the DuPage Airport Authority as a component unit. The DuPage Airport Authority is a legally separate organization operating under the direction of a Board of Commissioners. The board of the DuPage Airport Authority is appointed by the DuPage County Board Chairman and approves the annual budget in accordance with State Statutes. See Note III.I. As a component unit, the DuPage Airport Authority's financial statements have been presented as a discrete column in the financial statements. The information presented is for the year ended December 31, 2015. Separately issued financial statements of the DuPage Airport Authority may be obtained from the office located at 2700 International Drive, Suite 200, West Chicago, IL, 60185.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

In June 2012, the GASB issued statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. This statement establishes standards for measuring and recognizing assets, liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to pensions. In November 2013, the GASB issued statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. This statement addresses an issue regarding application of the transition provisions of Statement No. 68. These standards were implemented December 1, 2014.

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

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

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

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

The County reports the following major governmental funds:

- General Fund - accounts for the County's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.
- Health Department Fund - used to account for revenues which include property taxes, fees for services and grant funding, and expenditures/expenses pertaining to the general operations of the DuPage County Health Department.
- Convalescent Center Fund - 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.
- Department of Housing and Urban Development Fund - 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.
- Stormwater Drainage Fund - 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.
- 2015A Transportation Revenue Refunding Bonds Fund - used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issuance. These bonds were issued to refund a portion of the 2005 Transportation Revenue Refunding Bonds.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

The County reports the following major enterprise fund:

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

The County reports the following nonmajor governmental funds:

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

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

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

In addition, the County reports the following fund types:

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

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



# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

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

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

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

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

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water and Sewerage System Fund are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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

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

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

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

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

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

#### **Interest Rate Risk**

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

##### **Credit Risk**

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

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

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

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

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

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

The County's investment policy requires all securities to be held by a third party custodian designated by the Treasurer and evidenced by safekeeping receipts. Investments are normally held by financial institutions or brokers under Trust agreements arising from Bond ordinances, subject to the custodial agreements of the ordinances.

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

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

See Note III. A. for further information.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

Property taxes for levy year 2015 attach as an enforceable lien on January 1, 2015, on property values assessed as of the same date. Taxes are levied in November following the lien date (by passage of a Tax Levy Ordinance). The 2015 tax levy, which attached as an enforceable lien on the property as of January 1, 2015, has been recorded as a receivable and deferred inflow of resources as of November 30, 2015, as these taxes are budgeted to be used in 2016.

Tax bills for levy year 2015 are prepared by the County and issued on or about May 1, 2016, and are payable in two installments, on or about June 1, 2016 and September 1, 2016.

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

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

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

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

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

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

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

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

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

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

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

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

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

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

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

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

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

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

Payments for sick leave, vacation and retention pay will be made at rates in effect when the benefits are used. Accumulated sick leave, vacation and retention pay liabilities at November 30, 2015, are determined on the basis of current salary rates and include salary related payments.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

---

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

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

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

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

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

On December 9, 2003, the County issued Series 2003 Variable Rate Demand Revenue Bonds in the amount of \$42,000,000. Net proceeds of the issuance were deposited by The Morton Arboretum for costs of certain capital improvements. The Arboretum has signed a promissory note payable to the County, securing all principal and interest due under the bonds. 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, 2015.

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 \$13,015,000 at November 30, 2015.

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 \$7,515,000 at November 30, 2015.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

On 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 \$11,696,667 on November 30, 2015.

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

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

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

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

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

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

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



# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

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

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (ordinance) of the County Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County Board that originally created the commitment.
- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Board may take official action to assign amounts. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

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

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

See Note III. G. for further information.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

A budget has been adopted for all governmental funds except for the following: Child Support Maintenance Fund, Federal Drug S.A. 1417 Fund, State Fund S.A. 1418 Fund, Money Laundering Forfeitures Fund, 2015A Transportation Revenue Refunding Bonds Fund, 2015B General Obligation Refunding Bonds Drainage Fund, Children's Center Facility Construction Fund, and Special Service Area #38 Nelson Highview Fund.

#### **B. EXCESS EXPENDITURES OVER BUDGET**

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Children's Waiting Room Fee	\$ 100,000	\$ 109,582	\$ 9,582
Sheriff's Basic Correctional Officer Training	207,701	235,072	27,371
Sheriff's Police Vehicle	46,892	48,355	1,463

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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#### C. DEFICIT BALANCES

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

As of November 30, 2015, the following individual funds held a deficit balance:

Fund	Amount	Reason
Convalescent Center	\$ 876,737	Reimbursements and charges for services due to the County reported as unavailable revenue
Sheriff's Police Vehicle	79,167	Fee revenue less than originally anticipated
Department of Health and Human Services	195,032	Grant funds due to the County reported as unavailable revenue
Department of Homeland Security	16,500	Expenditures exceeding revenues in prior years
Department of Labor	430,246	Current and prior year expenditures exceeding revenue
Department of Transportation	284,083	Grant funds due to the County reported as unavailable revenue
Illinois Department of Commerce and Economic Opportunity	142,702	Grant funds due to the County reported as unavailable revenue
Illinois Department of Revenue	100	Current year costs not reimbursed
Illinois Violence Prevention Authority	240	Expenditures exceeding revenues in prior years
Illinois State Agencies	136,916	Current and prior year expenditures exceeding revenue
Illinois Department of Human Services	28,153	Grant funds due to the County reported as unavailable revenue
Illinois Community Action	2,138	Expenditures exceeding revenues in prior years
2001 Stormwater Bond Project	29	Current year expenditures exceeding revenues

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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### NOTE III - DETAILED NOTES ON ALL FUNDS

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

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

	Carrying Value	Statement Balances	Associated Risks
Deposits with financial institutions	\$212,911,360	\$222,801,649	Custodial credit risk
Money market mutual funds	26,088,560	26,088,560	Credit risk, interest rate risk
US agency securities - explicitly guaranteed	19,739,673	19,739,673	Custodial credit risk, interest rate risk
US agency securities - implicitly guaranteed	5,824,567	5,824,567	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
US Treasury securities	702,271	702,271	Custodial credit risk, interest rate risk
Municipal bonds	2,229,672	2,229,672	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Corporate bonds	2,931,354	2,931,354	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Illinois Funds	2,348,319	2,362,081	Credit risk
Cash on hand	<u>3,500</u>	<u>-</u>	N/A
<b>Total Deposits and Investments</b>	<b><u>\$272,779,276</u></b>	<b><u>\$282,679,827</u></b>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$194,580,618		
Restricted cash and investments	4,746,322		
Per statement of assets and liabilities - agency funds			
Cash and investments	<u>73,452,335</u>		
<b>Total Deposits and Investments</b>	<b><u>\$272,779,275</u></b>		

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

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

##### **Deposits**

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

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

##### **Investments**

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

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

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

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

As of November 30, 2015, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Money market mutual funds	AAAm	Aaa-mf
US agency securities - implicitly guaranteed	AA+	Aaa
Municipal bonds	AA- to AAA	Aa3 to Aaa
Corporate bonds	BBB to AA+	Baa1 to Aa1
Illinois Funds	AAAm	Not rated

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

#### Interest Rate Risk

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

As of November 30, 2015, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	More Than 10
Money market mutual funds	\$ 26,088,560	\$ 26,088,560	\$ -	\$ -	\$ -
US agency securities	25,564,240	5,131,077	4,778,533	4,913,312	10,741,318
US Treasury securities	702,271	-	702,271	-	-
Municipal bonds	2,229,672	1,794,747	404,801	-	30,124
Corporate bonds	<u>2,931,354</u>	<u>2,931,354</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 57,516,097</u>	<u>\$ 35,945,738</u>	<u>\$ 5,885,605</u>	<u>\$ 4,913,312</u>	<u>\$ 10,771,442</u>

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

### B. RECEIVABLES

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

	General Fund	Health Department Fund	Stormwater Drainage Fund	2015A Transportation Revenue Refunding Bonds Fund	Nonmajor Funds	Totals
Taxes Receivable						
Property	\$22,987,493	\$13,907,154	\$ 9,502,968	\$ -	\$18,592,256	\$64,989,871
County sales	23,396,611	-	-	-	502,526	23,899,137
County motor fuel	-	-	-	4,776,207	-	4,776,207
Other	<u>1,090,762</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,090,762</u>
Total Taxes Receivable	<u>\$47,474,866</u>	<u>\$13,907,154</u>	<u>\$ 9,502,968</u>	<u>\$ 4,776,207</u>	<u>\$19,094,782</u>	<u>\$94,755,977</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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#### **B. RECEIVABLES** (cont.)

	General Fund	2015A Transportation Revenue Refunding Bonds Fund	Nonmajor Governmental Funds	Totals
State Shared Revenue Receivable				
Income tax	\$ 2,139,488	\$ -	\$ -	\$ 2,139,488
Personal property replacement tax	123,863	-	18,587	142,450
Motor fuel tax allotments	-	7,040,288	-	7,040,288
Total State Shared Revenue Receivable	<u>\$ 2,263,351</u>	<u>\$ 7,040,288</u>	<u>\$ 18,587</u>	<u>\$ 9,322,226</u>

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

#### **C. RESTRICTED ASSETS**

The following represent the balances of the restricted assets:

As of November 30, 2015, the Water and Sewerage System has \$5,187,680 due from special service area funds in the region. The balance related to the reimbursement of costs for the York Township water improvement project. The reimbursement will be repaid in installments through fiscal year 2033 and \$4,934,373 of the reimbursement is due after one year.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

Capital asset activity for the year ended November 30, 2015, was as follows:

	Beginning Balance (as restated)	Additions	Deletions	Ending Balance
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 299,868,941	\$ 169,724	\$ 2,564,319	\$ 297,474,346
Construction in progress	<u>31,338,985</u>	<u>16,928,607</u>	<u>41,083,177</u>	<u>7,184,415</u>
Total Capital Assets Not Being Depreciated	<u>331,207,926</u>	<u>17,098,331</u>	<u>43,647,496</u>	<u>304,658,761</u>
Capital assets being depreciated				
Buildings	340,602,828	18,163,712	1,412,570	357,353,970
Improvements other than buildings	8,148,449	-	329,194	7,819,255
Machinery and equipment	82,705,829	3,890,265	4,463,693	82,132,401
Infrastructure	<u>729,193,301</u>	<u>42,391,767</u>	<u>3,307,432</u>	<u>768,277,636</u>
Total Capital Assets Being Depreciated	<u>1,160,650,407</u>	<u>64,445,744</u>	<u>9,512,889</u>	<u>1,215,583,262</u>
Total Capital Assets	<u>1,491,858,333</u>	<u>81,544,075</u>	<u>53,160,385</u>	<u>1,520,242,023</u>
Less: Accumulated depreciation for				
Buildings	159,161,005	8,352,623	912,676	166,600,952
Improvements other than buildings	3,314,899	356,041	-	3,670,940
Machinery and equipment	66,471,032	3,694,725	4,222,350	65,943,407
Infrastructure	<u>440,012,799</u>	<u>20,987,803</u>	<u>167,103</u>	<u>460,833,499</u>
Total Accumulated Depreciation	<u>668,959,735</u>	<u>33,391,192</u>	<u>5,302,129</u>	<u>697,048,798</u>
Net Capital Assets Being Depreciated	<u>491,690,672</u>	<u>31,054,552</u>	<u>4,210,760</u>	<u>518,534,464</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 822,898,598</u>	<u>\$ 48,152,883</u>	<u>\$ 47,858,256</u>	<u>\$ 823,193,225</u>



# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

Depreciation expense was charged to functions as follows:

#### **Governmental Activities**

General government	\$ 3,073,268
Public safety	2,379,055
Public health	2,440,587
Highways, streets and bridges	19,274,808
Public services	100,772
Judicial	3,376,420
Conservation and recreation	2,294,647
Public works	<u>451,635</u>
Total Governmental Activities Depreciation Expense	<u><u>\$ 33,391,192</u></u>

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Business-type Activities</b>				
Capital assets not being depreciated/amortized				
Land	\$ 1,532,945	\$ -	\$ -	\$ 1,532,945
Construction in progress	<u>5,545,218</u>	<u>2,629,826</u>	<u>7,893,825</u>	<u>281,219</u>
Total Capital Assets Not Being Depreciated/Amortized	<u>7,078,163</u>	<u>2,629,826</u>	<u>7,893,825</u>	<u>1,814,164</u>
Capital assets being depreciated/amortized				
Water and sewerage system	182,972,245	7,656,770	291,384	190,337,631
Equipment and vehicles	3,928,028	146,303	164,674	3,909,657
Intangibles	<u>4,452,220</u>	<u>-</u>	<u>-</u>	<u>4,452,220</u>
Total Capital Assets Being Depreciated/Amortized	<u>191,352,493</u>	<u>7,803,073</u>	<u>456,058</u>	<u>198,699,508</u>
Total Capital Assets	<u>198,430,656</u>	<u>10,432,899</u>	<u>8,349,883</u>	<u>200,513,672</u>
Less: Accumulated depreciation/amortization for				
Water and sewerage system	101,329,405	2,817,658	290,927	103,856,136
Equipment and vehicles	2,907,010	141,030	164,674	2,883,366
Intangibles	<u>1,690,176</u>	<u>284,685</u>	<u>-</u>	<u>1,974,861</u>
Total Accumulated Depreciation/Amortization	<u>105,926,591</u>	<u>3,243,373</u>	<u>455,601</u>	<u>108,714,363</u>
Net Capital Assets Being Depreciated/Amortized	<u>85,425,902</u>	<u>4,559,700</u>	<u>457</u>	<u>89,985,145</u>
Business-type Capital Assets, Net of Accumulated Depreciation/Amortization	<u><u>\$ 92,504,065</u></u>	<u><u>\$ 7,189,526</u></u>	<u><u>\$ 7,894,282</u></u>	<u><u>\$ 91,799,309</u></u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

#### *Interfund Receivables/Payables*

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

Receivable Fund	Payable Fund	Amount
General	Health Department	\$ 25,906
General	Convalescent Center	200,000
General	Department of Housing and Urban Development	2,951,452
General	Nonmajor Governmental	2,177,844
General	Water and Sewerage System	449,558
Health Department	Nonmajor Governmental	20,417
Nonmajor Governmental	General	48
	2015A Transportation Revenue Refunding	
Nonmajor Governmental	Bonds	9,401,212
Nonmajor Governmental	Nonmajor Governmental	750,255
Nonmajor Governmental	Water and Sewerage System	520,641
Water and Sewerage System	Stormwater Drainage	29,062
Water and Sewerage System	Nonmajor Governmental	364,048
Internal Service	General	769,178
Internal Service	Convalescent Center	128,274
Internal Service	Stormwater Drainage	11,181
Internal Service	Nonmajor Governmental	50,690
Internal Service	Water and Sewerage System	<u>35,188</u>
Total - Fund Financial Statements		17,884,954
Less: Government-wide eliminations		<u>(17,272,677)</u>
Total Internal Balances - Government-Wide Statement of Net Position		<u><u>\$ 612,277</u></u>

All amounts are due within one year.

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

##### ***Transfers***

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>
Convalescent Center	General	\$ 3,000,000
Stormwater Drainage	General	5,118,766
Stormwater Drainage	Nonmajor Governmental	86,469
2015A Transportation Revenue Refunding		
Bonds	Nonmajor Governmental	11,806,093
Nonmajor Governmental	General	25,668,040
Nonmajor Governmental	Health Department	5,119,593
Nonmajor Governmental	Stormwater Drainage	7,357,670
	2015A Transportation Revenue Refunding	
Nonmajor Governmental	Bonds	18,754,848
Nonmajor Governmental	Nonmajor Governmental	<u>18,961,488</u>
Total - Fund Financial Statements		95,872,967
Less: Fund eliminations		<u>(95,872,967)</u>
Total Transfers - Government-Wide Statement of Activities		<u>\$ -</u>

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

# DUPAGE COUNTY, ILLINOIS

## Notes to Financial Statements As of and for the Year Ended November 30, 2015

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

#### F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2015, was as follows:

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and Notes Payable					
General obligation debt	\$ 266,392,785	\$ 67,775,000	\$ 86,204,149	\$ 247,963,636	\$ 20,590,299
Unamortized bond premium	204,141	-	204,141	-	-
Unamortized bond discount	(335,845)	-	(335,845)	-	-
Sub-totals	<u>266,261,081</u>	<u>67,775,000</u>	<u>86,072,445</u>	<u>247,963,636</u>	<u>20,590,299</u>
Other Liabilities					
Compensated absences	31,255,251	6,966,048	6,609,689	31,611,610	6,077,729
Claims payable	8,984,973	23,985,911	27,723,682	5,247,202	4,177,167
Other postemployment benefits	697,482	1,298,484	867,436	1,128,530	-
Net pension liability - Regular IMRF	31,694,155	99,068,446	60,600,335	70,162,266	-
Net pension liability - SLEP	45,062,796	39,002,950	27,126,257	56,939,489	-
Net pension liability - ECO	5,807,228	3,051,358	2,093,061	6,765,525	-
Total Other Liabilities	<u>123,501,885</u>	<u>173,373,197</u>	<u>125,020,460</u>	<u>171,854,622</u>	<u>10,254,896</u>
Total Governmental Activities Long- Term Liabilities	<u>\$ 389,762,966</u>	<u>\$ 241,148,197</u>	<u>\$ 211,092,905</u>	<u>\$ 419,818,258</u>	<u>\$ 30,845,195</u>
<b>Business-type Activities</b>					
Bonds and Notes Payable					
Revenue bonds	\$ 13,175,000	\$ -	\$ 1,150,000	\$ 12,025,000	\$ 1,195,000
Unamortized debt premium	110,845	-	15,649	95,196	-
Sub-totals	<u>13,285,845</u>	<u>-</u>	<u>1,165,649</u>	<u>12,120,196</u>	<u>1,195,000</u>
Other Liabilities					
IEPA construction loan	4,971,338	-	393,088	4,578,250	228,307
Compensated absences	1,724,619	430,253	432,319	1,722,553	201,415
Other postemployment benefits	5,945	84,343	56,344	33,944	-
Net pension liability - Regular IMRF	1,175,908	3,675,611	2,248,377	2,603,142	-
Total Other Liabilities	<u>7,877,810</u>	<u>4,190,207</u>	<u>3,130,128</u>	<u>8,937,889</u>	<u>429,722</u>
Total Business-type Activities Long- Term Liabilities	<u>\$ 21,163,655</u>	<u>\$ 4,190,207</u>	<u>\$ 4,295,777</u>	<u>\$ 21,058,085</u>	<u>\$ 1,624,722</u>

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

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 5.75% of the most recent available equalized assessed valuation of the County. As of November 30, 2015, the statutory debt limit for the County was \$1,869,012,924, providing a debt margin of \$1,825,422,924.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

#### General Obligation Debt

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

#### Governmental Activities

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2015
SSA #19 Refinancing Bonds - Glen Ellyn Wood Subdivision	11/25/2013	1/1/2022	3.85%	\$ 1,368,996	\$ 1,084,853
SSA #25 - Refinancing Bonds - Westlands Subdivision	11/25/2013	1/1/2022	3.85%	1,328,990	1,053,242
SSA #26 Refinancing Bonds - Bruce Lake Subdivision	11/25/2013	1/1/2022	3.85%	798,895	635,541
SSA #34 - Bonds - Hobson Valley	1/27/2009	1/1/2029	3.0% - 4.75%	1,885,000	1,505,000
SSA #35 Bonds - Lakes of Royce Renaissance	12/27/2012	1/1/2032	1.8% - 4.2%	1,805,000	1,725,000
SSA #38 Bonds - Nelson Highview	12/27/2012	1/1/2031	1.5% - 4.0%	1,500,000	1,370,000
1993 G.O. Bonds - Jail Project	4/1/1993	1/1/2021	2.4% - 5.6%	53,995,000	18,360,000
1993 G.O. Bonds - Stormwater Project	4/1/1993	1/1/2021	2.4% - 5.6%	77,620,000	26,400,000
2006 Limited Tax G.O. Refunding Bonds - Courthouse Project	2/7/2006	1/1/2033	4.0% - 5.0%	54,195,000	43,590,000
2006 G.O. Refunding Bonds - Stormwater Project	10/5/2006	1/1/2022	4.0% - 4.125%	17,185,000	12,360,000
2010A G.O. Build American Bonds	10/12/10	1/1/2023	4.197% - 4.297%	8,115,000	8,115,000
2010B G.O. Recovery Zone Economic Development Bonds	10/12/10	1/1/2035	4.297% - 5.852%	58,935,000	58,935,000
2011 G.O. Refunding Bonds - Drainage Project	8/30/2011	7/1/2026	2.0% - 4.0%	5,340,000	5,055,000
2015B G.O. Refunding Bonds - Drainage Project	6/5/2015	1/1/2025	5.0%	13,140,000	13,140,000
2015A Transportation Revenue Refunding Bonds	6/5/2015	1/1/2021	1.45%	54,635,000	<u>54,635,000</u>

Total Governmental Activities - General Obligation Debt

\$ 247,963,636

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt	
	Principal	Interest
2016	\$ 20,590,299	\$ 9,517,443
2017	21,346,148	8,808,789
2018	22,070,859	8,142,026
2019	22,805,037	7,452,077
2020	23,553,569	6,730,915
2021-2025	63,212,724	25,313,884
2026-2030	46,280,000	14,165,459
2031-2035	28,105,000	3,492,411
Totals	<u>\$ 247,963,636</u>	<u>\$ 83,623,004</u>

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

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

The Water and Sewerage System has pledged future net revenues to repay revenue bonds issued in July 23, 2008 and April 25, 2012. The bonds are payable solely from System-generated revenues and are payable through January 1, 2024. Annual principal and interest payments on the bonds are expected to require 6.00% of gross revenues. The total principal and interest remaining to be paid on the bonds is \$14,366,059. Principal and interest paid for the current year and total net revenues were \$1,664,826 and \$2,578,406, respectively.

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

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

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

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

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

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

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

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

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

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

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

Deposits held in the Revenue Fund are required to be transferred, when available, to the established accounts in the above order. At November 30, 2015, all required balances were in accordance with the Ordinance.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

#### Revenue Debt (cont.)

Revenue debt payable at November 30, 2015, consists of the following:

#### Business-type Activities Revenue Debt

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2015
Series 2008A Revenue Bonds	7/23/2008	1/1/2024	4.5%	\$ 8,250,000	\$ 5,130,000
Series 2008B Revenue Bonds	7/23/2008	1/1/2024	4.5%	8,250,000	5,120,000
Series 2012 Revenue Bonds	4/25/2012	1/1/2022	3.0% - 4.0%	2,445,000	<u>1,775,000</u>
Total Business-type Activities - Revenue Debt					<u>\$ 12,025,000</u>

Debt service requirements to maturity are as follows:

Years	Business-type Activities Revenue Debt	
	Principal	Interest
2016	\$ 1,195,000	\$ 471,338
2017	1,240,000	423,788
2018	1,290,000	374,413
2019	1,340,000	323,038
2020	1,395,000	268,957
2021-2024	<u>5,565,000</u>	<u>479,525</u>
Totals	<u>\$ 12,025,000</u>	<u>\$ 2,341,059</u>

#### IEPA Construction Loans

Business-type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2015
IEPA Construction Loans					
IEPA Loan #L17-4161	2/21/2012	9/29/2033	1.25%	\$ 4,915,421	<u>\$ 4,578,250</u>
Total Business-type Activities IEPA Construction Loans					<u>\$ 4,578,250</u>



## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Business-type Activities IEPA Construction Loans</u>	
	<u>Principal</u>	<u>Interest</u>
2016	\$ 228,307	\$ 56,517
2017	231,170	53,654
2018	234,069	50,755
2019	237,004	47,820
2020	239,975	44,849
2021-2025	1,245,775	178,346
2026-2030	1,325,863	98,258
2031-2033	<u>836,087</u>	<u>18,366</u>
Totals	<u>\$ 4,578,250</u>	<u>\$ 548,565</u>

#### ***Current Refunding***

On June 5, 2015, the County issued \$67,775,000 in general obligation bonds (Series 2015A and 2015B) with an average coupon rate of 1.60% to refund \$67,610,000 of outstanding bonds with an average coupon rate of 4.65%. The net proceeds along with existing funds of the County were used to prepay the outstanding debt.

The cash flow requirements on the refunded debt prior to the current refunding was \$79,659,057 from July 1, 2015 through July 1, 2026. The cash flow requirements on the 2015A and 2015B refunding bonds are \$71,677,619 from January 1, 2016 through January 1, 2025. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$7,334,231.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

Net position reported on the government wide statement of net position at November 30, 2015, includes the following:

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

Net Investment in Capital Assets

Add: Capital assets, net of accumulated depreciation

Land

\$ 297,474,346

Construction in progress

7,184,415

Net capital assets being depreciated

518,534,464

Less: Long-term debt outstanding

(247,963,636)

Plus: Unspent capital related debt proceeds

5,398,058

Total Net Investment in Capital Assets

\$ 580,627,647

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

#### Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2015, include the following:

	General Fund	Health Department Fund	Convalescent Center Fund	Department of Housing and Urban Development Fund
<b>Fund Balances</b>				
<b>Nonspendable:</b>				
Prepaid items	\$ -	\$ 39,791	\$ -	\$ -
Inventory	287,842	94,873	343,410	-
<b>Restricted for:</b>				
Grant programs	-	263,245	-	-
Grant funded loan programs	-	-	-	7,519,711
Employee benefits	-	-	-	-
Public safety	-	-	-	-
Highways, streets and bridges	-	-	-	-
Wetland mitigation	-	-	-	-
Conservation and recreation	-	-	-	-
Judicial	-	-	-	-
Public services	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
<b>Committed to:</b>				
Public health	-	14,974,032	-	-
Conservation and recreation	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
<b>Unassigned (deficit):</b>	<u>69,634,222</u>	<u>-</u>	<u>(1,220,147)</u>	<u>(3,382,679)</u>
<b>Total Fund Balances (Deficit)</b>	<u>\$ 69,922,064</u>	<u>\$ 15,371,941</u>	<u>\$ (876,737)</u>	<u>\$ 4,137,032</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

#### Governmental Funds (cont.)

	Stormwater Drainage Fund	2015A Transportation Revenue Refunding Bonds Fund	Nonmajor Funds	Totals
<b>Fund Balances (cont.)</b>				
<b>Nonspendable:</b>				
Prepaid items	\$ -	\$ -	\$ -	\$ 39,791
Inventory	-	-	986,160	1,712,285
<b>Restricted for:</b>				
Grant programs	-	-	832,863	1,096,108
Grant funded loan programs	-	-	-	7,519,711
Employee benefits	-	-	11,759,584	11,759,584
Public safety	-	-	214,536	214,536
Highways, streets and bridges	-	-	24,814,782	24,814,782
Wetland mitigation	-	-	8,591,772	8,591,772
Conservation and recreation	-	-	180,700	180,700
Judicial	-	-	9,758,909	9,758,909
Public services	-	-	2,225,797	2,225,797
Capital projects	-	-	11,283,283	11,283,283
Debt service	-	11,489,082	16,673,956	28,163,038
Other purposes	-	-	4,597,809	4,597,809
<b>Committed to:</b>				
Public health	-	-	-	14,974,032
Conservation and recreation	9,901,467	-	279,694	10,181,161
Capital projects	-	-	2,482,492	2,482,492
Other purposes	-	-	304,310	304,310
<b>Unassigned (deficit):</b>	-	-	(1,315,306)	63,716,090
<b>Total Fund Balances (Deficit)</b>	<u>\$ 9,901,467</u>	<u>\$ 11,489,082</u>	<u>\$ 93,671,341</u>	<u>\$ 203,616,190</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

##### Net Investment in Capital Assets

Add: Capital assets, net of accumulated depreciation	
Land	\$ 1,532,945
Construction in progress	281,219
Net capital assets being depreciated/amortized	89,985,145
Less: Capital related debt	
Current portion of capital related IEPA construction loans	(228,307)
Current portion of capital related revenue bonds	(1,195,000)
Long-term portion of capital related IEPA construction loans	(4,349,943)
Long-term portion of capital related revenue bonds	(10,830,000)
Unamortized debt premium	(95,196)
Add: Unspent debt proceeds - water and sewer bond account	2,323
Total Net Investment in Capital Assets	<u><u>\$ 75,103,186</u></u>

##### Restricted for Debt Service

Add: Total restricted assets	\$ 8,372,677
Less: Unspent debt proceeds - water and sewer bond account	(2,323)
Less: Liabilities payable from restricted assets	
Accrued interest payable	(215,408)
Total Restricted	<u><u>\$ 8,154,946</u></u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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### *H. RESTATEMENT OF FUND BALANCES/NET POSITION*

	Governmental Activities	Business-type Activities	Convalescent Center Fund	Department of Housing and Urban Development Fund
Net position / fund balance - November 30, 2014 (as reported)	\$ 740,960,995	\$ 91,495,181	\$ 2,753,611	\$ (6,673,999)
Add: Prior year contributed capital not reported in prior year	19,325,704	-	-	-
Less: Capital assets improperly capitalized in prior year	(9,763,095)	-	-	-
Less: Unavailable revenue not reported in prior year	-	-	(6,004,914)	-
Add: Loans receivable not reported in prior year	7,638,893	-	-	7,638,893
GASB 68 and 71 Items:				
Add: Net pension obligation reported in prior year - IMRF and SLEP	3,839,518	124,154	-	-
Less: Net pension liability - IMRF	(31,694,155)	(1,175,908)	-	-
Less: Net pension liability - SLEP	(45,062,796)	-	-	-
Less: Net pension liability - ECO	(5,807,228)	-	-	-
Add: Deferred outflows related to pensions - IMRF	13,510,370	505,586	-	-
Add: Deferred outflows related to pensions - SLEP	7,670,048	-	-	-
Add: Deferred outflows related to pensions - ECO	897,831	-	-	-
Net position / fund balance - November 30, 2014 (as restated)	<u>\$ 701,516,085</u>	<u>\$ 90,949,013</u>	<u>\$ (3,251,303)</u>	<u>\$ 964,894</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

### H. RESTATEMENT OF FUND BALANCES/NET POSITION (cont.)

	Nonmajor Governmental Funds	Water and Sewerage System Fund	Internal Service Funds
Net position / fund balance - November 30, 2014 (as reported)	\$ 114,536,961	\$ 91,495,181	\$ (1,690,622)
Add: Change in presentation of Liability Insurance Fund	2,252,498	-	3,532,587
GASB 68 and 71 Items:			
Add: Net pension obligation reported in prior year - IMRF and SLEP	-	124,154	-
Less: Net pension liability - IMRF	-	(1,175,908)	-
Add: Deferred outflows related to pensions - IMRF	-	505,586	-
Net position / fund balance - November 30, 2014 (as restated)	<u>\$ 116,789,459</u>	<u>\$ 90,949,013</u>	<u>\$ 1,841,965</u>

Net position has been restated as a result of the implementation of GASB Statement No. 68 - *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27* and implementation of GASB Statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date*. These statements require the net pension liability and related deferred outflows and deferred inflows, if any, to be reported in the financial statements.

In addition to the restatement required for the implementation of GASB Statement No. 68 and Statement No. 71, fund balances/net position have been restated to correct various errors in the previously issued financial statements as follows:

As noted in Note I.C, the County recognizes revenue in the governmental fund financial statements when revenue is earned and available. The County reports revenue and accounts receivable in the Convalescent Center Fund as service is provided to residents of the convalescent center. For these services provided, the County often does not receive payment or reimbursement for several months. As a result, a portion of receipts related to amounts reported as accounts receivable are not collected within 60 days of the fiscal year-end and is not considered available. Therefore, the portion of accounts receivable not collected within 60 days of the fiscal year-end should be considered unavailable revenue and reported as a deferred inflow of resources. In the prior year, the County recognized all accounts receivable as revenue, including amounts not considered available. As a result, the beginning fund balance of the Convalescent Center Fund has been restated and properly reflected in accordance with the County's revenue recognition policy.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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#### ***H. RESTATEMENT OF FUND BALANCES/NET POSITION (cont.)***

In the prior year, the Liability Insurance Fund was reported as an internal service fund. To be properly presented as an internal service fund, a fund must provide services to other funds, departments, or agencies of the County and its component units on a cost-reimbursement basis. As the Liability Insurance Fund, in both the current year and prior years, has been supported primarily through property tax collections, and not by other funds on a cost-reimbursement basis, the fund should be presented as a special revenue fund, not an internal service fund. The fund has been restated to properly reflect this change in presentation.

In prior years, the County participated in a multi-government construction project, the Belmont Grade Separation Project. In 2012, this project came to completion and the associated road and bridge were placed into service and the County assumed ownership of the assets. As the County owned the assets, the entire value of the project should have been reported as capital assets, with the costs incurred by other governments reported as capital contributions. However, the portion of project costs incurred by other governments was not reported in Governmental Activities. As a result, the beginning net position of Governmental Activities has been restated to properly reflect the complete value of the capital assets, net of accumulated depreciation.

In the prior year, the County reported construction in progress related to the West Branch Wetland Mitigation Bank Construction Project and the Armstrong Park Flood Control Reservoir Project. These projects were undertaken in conjunction with the DuPage County Forest Preserve and completed in the current fiscal year. Upon completion of the projects, the DuPage County Forest Preserve took ownership of the assets. As the County did not have ownership rights to the resulting capital assets, project costs incurred in the prior year should not have been capitalized and reported as construction in progress. As a result, the beginning net position for Governmental Activities has been restated to properly remove the construction in progress related to assets not owned by the County.

In prior years, the County did not report grant funded loans receivable in the Department of Housing and Urban Development Fund or in Governmental Activities. The County receives funding under the CDBG and HOME programs and enters into loan agreements with third parties for the development of affordable housing within the County. The loans that are to be repaid to the County under the terms of the loan agreements should be recorded as a receivable. As a result, the beginning fund balance of the Department of Housing and Urban Development Fund and the beginning net position for Governmental Activities have been restated to properly present these receivables.



## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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#### *I. COMPONENT UNIT - DuPAGE COUNTY AIRPORT AUTHORITY*

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

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

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

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

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

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

At year end, the carrying amount of the Authority's deposits and investments were \$22,100,504, consisting of deposits with financial institutions and investments in U.S. Treasury obligations, and U.S. agency obligations.

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

##### **Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the Authority's deposits may not be returned to the Authority. The Authority's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair market value of the funds secured, with the collateral held by the Authority, and independent third party, or the Federal Reserve Bank. As of December 31, 2015, no deposits were exposed to custodial credit risk.

##### **Investments**

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

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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#### *I. COMPONENT UNIT - AIRPORT AUTHORITY (cont.)*

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

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. In accordance with its investment policy, the Authority limits its exposure to interest rate risk by structuring the portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing operating funds primarily in short-term securities, money market mutual funds, or similar investment pools.

As of December 31, 2015, the Authority's investments were as follows:

Investment Type	Maturity (In Years)			
	Fair Value	Less than 1	1 - 5	6 - 10
U.S. Treasury obligations	\$ 4,946,200	\$ 260,010	\$ 3,827,403	\$ 858,787
U.S. agency obligations	<u>1,806,238</u>	<u>-</u>	<u>133,319</u>	<u>1,672,919</u>
Totals	<u>\$ 6,752,438</u>	<u>\$ 260,010</u>	<u>\$ 3,960,722</u>	<u>\$ 2,531,706</u>

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

### I. COMPONENT UNIT - AIRPORT AUTHORITY (cont.)

Capital asset activity for the year ended December 31, 2015, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 60,350,728	\$ -	\$ 415,010	\$ 59,935,718
Construction in progress	14,458,801	2,925,687	16,280,552	1,103,936
Total Capital Assets Not Being Depreciated	74,809,529	2,925,687	16,695,562	61,039,654
Capital assets being depreciated				
Land improvements	96,562,900	2,271,518	-	98,834,418
Buildings and improvements	81,743,494	1,032,382	-	82,775,876
Infrastructure	61,601,030	13,088,358	-	74,689,388
Software	206,380	-	-	206,380
Equipment and vehicles	11,875,479	323,503	758,749	11,440,233
Total Capital Assets Being Depreciated	251,989,283	16,715,761	758,749	267,946,295
Total Capital Assets	326,798,812	19,641,448	17,454,311	328,985,949
Less: Accumulated depreciation for				
Land improvements	84,351,817	881,964	-	85,233,781
Buildings and improvements	41,373,878	2,818,480	-	44,192,358
Infrastructure	38,546,766	2,520,694	-	41,067,460
Software	59,979	54,175	-	114,154
Equipment and vehicles	7,743,829	555,105	756,932	7,542,002
Total Accumulated Depreciation	172,076,269	6,830,418	756,932	178,149,755
Net Capital Assets Being Depreciated	79,913,014	9,885,343	1,817	89,796,540
Total Authority Capital Assets, Net of Accumulated Depreciation	\$ 154,722,543	\$ 12,811,030	\$ 16,697,379	\$ 150,836,194

#### d. Long-Term Obligations

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Net pension liability - IMRF	\$ -	\$ 1,451,045	\$ -	\$ 1,451,045	\$ -
Compensated absences	428,890	84,306	85,778	427,418	85,484
Total Long-Term Liabilities	\$ 428,890	\$ 1,535,351	\$ 85,778	\$ 1,878,463	\$ 85,484

#### e. Employee Retirement System

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

### I. COMPONENT UNIT - AIRPORT AUTHORITY (cont.)

**Plan membership.** At December 31, 2015, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	20
Inactive, non-retired members	63
Active members	<u>69</u>
Total	<u><u>152</u></u>

**Contributions.** As set by statute, Authority employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the Authority to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Authority's actuarially determined contribution rate for calendar year 2015 was 9.02% percent of annual covered payroll. The Authority also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net Pension Liability/(Asset).** The net pension liability/(asset) was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

**Discount rate.** The discount rate used to measure the total pension liability for IMRF was 7.49%. The discount rate calculated using the December 31, 2014 measurement date was 7.49%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Authority contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments of 7.50% was blended with the index rate of 3.56% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2015 to arrive at a discount rate of 7.49% used to determine the total pension liability.

**Discount rate sensitivity.** The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the Authority calculated using the discount rate of 7.49% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.49%) or 1 percentage point higher (8.49%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total pension liability	\$ 18,343,338	\$ 15,961,206	\$ 14,027,361
Plan fiduciary net pension	<u>14,510,161</u>	<u>14,510,161</u>	<u>14,510,161</u>
Net pension liability/(asset)	<u>\$ 3,833,177</u>	<u>\$ 1,451,045</u>	<u>\$ (482,800)</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

#### I. COMPONENT UNIT - AIRPORT AUTHORITY (cont.)

**Changes in net pension liability/(asset).** The Authority's changes in net pension liability/(asset) for the calendar year ended December 31, 2015 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2014	\$ 14,611,907	\$ 14,718,633	\$ (106,726)
Service cost	441,871	-	441,871
Interest on total pension liability	1,099,927	-	1,099,927
Differences between expected and actual experience of the total pension liability	119,893	-	119,893
Change of assumptions	21,909	-	21,909
Benefit payments, including refunds of employee contributions	(334,301)	(334,301)	-
Contributions - employer	-	367,196	(367,196)
Contributions - employee	-	183,191	(183,191)
Net investment income	-	74,133	(74,133)
Other (net transfer)	-	(498,691)	498,691
Balances at December 31, 2015	<u>\$ 15,961,206</u>	<u>\$ 14,510,161</u>	<u>\$ 1,451,045</u>

**Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.** For the year ended December 31, 2015, the Authority recognized pension expense of \$631,522. The Authority reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 121,259	\$ -
Assumption changes	249,663	-
Net difference between projected and actual earnings on pension plan investments	<u>931,712</u>	<u>-</u>
Total	<u>\$ 1,302,634</u>	<u>\$ -</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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#### *I. COMPONENT UNIT - AIRPORT AUTHORITY (cont.)*

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

Year Ending December 31,	Amount
2016	\$ 366,160
2017	366,160
2018	343,904
2019	<u>226,410</u>
Total	<u>\$ 1,302,634</u>

#### f. Restricted Net Position

Per Federal Aviation Authority regulations, any cash received from the sale of land must be used for aeronautical purposes and are, therefore, presented as restricted net position. Restricted net position as of December 31, 2015 was \$4,329,631.

#### g. Restatement of Net Position

Net position - December 31, 2014 (as reported)	\$ 167,532,192
Add: IMRF net pension asset	<u>106,726</u>
Net position - December 31, 2014 (as restated)	<u>\$ 167,638,918</u>

#### *J. COMPONENT UNIT - DuPAGE COUNTY EMERGENCY TELEPHONE SYSTEM BOARD*

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

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

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

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

#### b. Deposits and Investments

As of November 30, 2015, the carrying amount of the ETSB's cash and investments were \$23,955,892, consisting of deposits with financial institutions.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

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

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

#### c. Capital Assets

	Beginning Balance (as restated)	Additions	Deletions	Ending Balance
Capital assets being depreciated				
Machinery and equipment	<u>39,430,951</u>	<u>88,988</u>	<u>58,730</u>	<u>39,461,209</u>
Total Capital Assets Being Depreciated	<u>39,430,951</u>	<u>88,988</u>	<u>58,730</u>	<u>39,461,209</u>
Less: Accumulated depreciation for				
Machinery and equipment	<u>20,464,749</u>	<u>2,767,067</u>	<u>16,444</u>	<u>23,215,372</u>
Total Accumulated Depreciation	<u>20,464,749</u>	<u>2,767,067</u>	<u>16,444</u>	<u>23,215,372</u>
Total ETSB Capital Assets, Net of Accumulated Depreciation	<u>\$ 18,966,202</u>	<u>\$ (2,678,079)</u>	<u>\$ 42,286</u>	<u>\$ 16,245,837</u>

#### d. Employee Retirement System

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

#### e. Restatement of Net Position

Net position - November 30, 2014 (as reported)	\$ 44,910,133
Less: Capital assets improperly capitalized in prior year	(656,740)
Less: Net pension liability - IMRF	(69,171)
Add: Deferred outflows related to pensions - IMRF	<u>28,088</u>
Net position - November 30, 2014 (as restated)	<u>\$ 44,212,310</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

Net position has been restated due to the implementation of GASB Statement No. 68 - *Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27* and GASB Statement No. 71 - *Pension Transition for Contributions Made Subsequent to the Measurement Date*. These statements require the net pension liability and related deferred outflows and deferred inflows, if any, to be reported in the financial statements.

Net position has also been restated to remove construction in progress related to the Motorola Starcom Resiliency Project reported in the prior year. It was determined that the assets will not be owned by ETSB upon completion of the project and, as such, should not have been capitalized as construction in progress.

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### NOTE IV - OTHER INFORMATION

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

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

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

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



## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

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

**Plan membership.** At December 31, 2014, the measurement date, membership in the plans were as follows:

	Regular Plan	SLEP	ECO
Retirees and beneficiaries	2,362	318	29
Inactive, non-retired members	2,410	78	14
Active members	<u>2,475</u>	<u>413</u>	<u>11</u>
Total	<u><u>7,247</u></u>	<u><u>809</u></u>	<u><u>54</u></u>

**Contributions.** As set by statute, county employees participating in the Regular, SLEP, and ECO plans are required to contribute 4.50%, 7.50%, and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2014 were 11.61%, 24.88%, and 72.54%, respectively, of annual covered payroll for the Regular, SLEP, and ECO plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

**Net pension liability/(asset).** The net pension liabilities/(assets) were measured as of December 31, 2014, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

## NOTE IV - OTHER INFORMATION (cont.)

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

**Actuarial assumptions.** The total pension liabilities for the Regular, SLEP, and ECO plans were determined by actuarial valuations performed as of December 31, 2014 using the following actuarial methods and assumptions:

	Regular Plan	SLEP	ECO
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset valuation method	Market Value	Market Value	Market Value
Actuarial assumptions			
Investment rate of return	7.49%	7.47%	7.44%
Inflation	3.50%	3.50%	3.50%
Salary increases	3.75% to 14.50%, including inflation	3.75% to 14.50%, including inflation	3.75% to 14.50%, including inflation
Price inflation	2.75%	2.75%	2.75%

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

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

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	63.20%	9.15%	7.60%
International Equities	2.60%	9.80%	7.80%
Fixed income	23.50%	3.05%	3.00%
Real estate	4.30%	7.35%	6.15%
Alternatives	4.50%		
Private equity		13.55%	8.50%
Hedge funds		5.55%	5.25%
Commodities		4.40%	2.75%
Cash equivalents	1.90%	2.25%	2.25%

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

## NOTE IV - OTHER INFORMATION (cont.)

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

**Discount rate.** The discount rate used to measure the total pension liabilities for the Regular, SLEP, and ECO plans were 7.49%, 7.47%, and 7.44%, respectively. The discount rates calculated using the December 31, 2013 measurement date were 7.50%, 7.48%, and 7.46%. The projections of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on investments of 7.50% were blended with the index rate of 3.56% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2014 to arrive at discount rates of 7.49%, 7.47%, and 7.44%, respectively, for the Regular, SLEP, and ECO plans used to determine the total pension liabilities. The years ending December 31, 2086, 2082, and 2064 are the last years in the 2015 to 2114 projection periods for which projected benefit payments are fully funded for the Regular, SLEP, and ECO plans, respectively.

**Discount rate sensitivity.** The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents the pension liabilities of the County calculated using the discount rates of 7.49%, 7.47%, and 7.44%, respectively, as well as what the net pension liabilities/(assets) would be if they were to be calculated using discount rates that are 1 percentage point lower (6.49% for Regular, 6.47% for SLEP, and 6.44% for ECO) or 1 percentage point higher (8.49% for Regular, 8.47% for SLEP, 8.44% for ECO) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
<i>Regular - County:</i>			
Total pension liability	\$ 870,493,527	\$ 772,795,171	\$ 693,085,840
Plan fiduciary net pension	700,029,763	700,029,763	700,029,763
Net pension liability/(asset)	<u>\$ 170,463,764</u>	<u>\$ 72,765,408</u>	<u>\$ (6,943,923)</u>
<i>Regular - ETSB:</i>			
Total pension liability	\$ 1,831,847	\$ 1,626,253	\$ 1,458,514
Plan fiduciary net pension	1,473,127	1,473,127	1,473,127
Net pension liability/(asset)	<u>\$ 358,720</u>	<u>\$ 153,126</u>	<u>\$ (14,613)</u>
<i>Regular - Total:</i>			
Total pension liability	\$ 872,325,374	\$ 774,421,424	\$ 694,544,354
Plan fiduciary net pension	701,502,890	701,502,890	701,502,890
Net pension liability/(asset)	<u>\$ 170,822,484</u>	<u>\$ 72,918,534</u>	<u>\$ (6,958,536)</u>
<i>SLEP:</i>			
Total pension liability	\$ 385,017,761	\$ 337,588,360	\$ 298,828,029
Plan fiduciary net pension	280,648,871	280,648,871	280,648,871
Net pension liability/(asset)	<u>\$ 104,368,890</u>	<u>\$ 56,939,489</u>	<u>\$ 18,179,158</u>
<i>ECO:</i>			
Total pension liability	\$ 29,119,211	\$ 26,206,010	\$ 23,767,815
Plan fiduciary net pension	19,440,485	19,440,485	19,440,485
Net pension liability/(asset)	<u>\$ 9,678,726</u>	<u>\$ 6,765,525</u>	<u>\$ 4,327,330</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

## NOTE IV - OTHER INFORMATION (cont.)

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

**Changes in net pension liability/(asset).** The County's changes in net pension liabilities/(assets) for the Regular, SLEP, and ECO plans for the calendar year ended December 31, 2014 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>Regular - County:</i>			
Balances at December 31, 2013	\$ 703,357,444	\$ 670,487,381	\$ 32,870,063
Service cost	13,104,966	-	13,104,966
Interest on total pension liability	51,994,257	-	51,994,257
Differences between expected and actual experience of the total pension liability	1,649,724	-	1,649,724
Change of assumptions	35,995,110	-	35,995,110
Benefit payments, including refunds of employee contributions	(33,306,330)	(33,306,330)	-
Contributions - employer	-	14,496,253	(14,496,253)
Contributions - employee	-	5,896,279	(5,896,279)
Net investment income	-	40,505,859	(40,505,859)
Other (net transfer)	-	1,950,321	(1,950,321)
Balances at December 31, 2014	<u>\$ 772,795,171</u>	<u>\$ 700,029,763</u>	<u>\$ 72,765,408</u>
<i>Regular - ETSB:</i>			
Balances at December 31, 2013	\$ 1,480,129	\$ 1,410,958	\$ 69,171
Service cost	27,578	-	27,578
Interest on total pension liability	109,416	-	109,416
Differences between expected and actual experience of the total pension liability	3,472	-	3,472
Change of assumptions	75,747	-	75,747
Benefit payments, including refunds of employee contributions	(70,089)	(70,089)	-
Contributions - employer	-	30,506	(30,506)
Contributions - employee	-	12,408	(12,408)
Net investment income	-	85,240	(85,240)
Other (net transfer)	-	4,104	(4,104)
Balances at December 31, 2014	<u>\$ 1,626,253</u>	<u>\$ 1,473,127</u>	<u>\$ 153,126</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

## NOTE IV - OTHER INFORMATION (cont.)

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>Regular - Total:</i>			
Balances at December 31, 2013	\$ 704,837,573	\$ 671,898,339	\$ 32,939,234
Service cost	13,132,544	-	13,132,544
Interest on total pension liability	52,103,673	-	52,103,673
Differences between expected and actual experience of the total pension liability	1,653,196	-	1,653,196
Change of assumptions	36,070,857	-	36,070,857
Benefit payments, including refunds of employee contributions	(33,376,419)	(33,376,419)	-
Contributions - employer	-	14,526,759	(14,526,759)
Contributions - employee	-	5,908,687	(5,908,687)
Net investment income	-	40,591,099	(40,591,099)
Other (net transfer)	-	1,954,425	(1,954,425)
Balances at December 31, 2014	<u>\$ 774,421,424</u>	<u>\$ 701,502,890</u>	<u>\$ 72,918,534</u>
<i>SLEP:</i>			
Balances at December 31, 2013	\$ 312,674,102	\$ 267,611,306	\$ 45,062,796
Service cost	6,674,034	-	6,674,034
Interest on total pension liability	23,110,715	-	23,110,715
Differences between expected and actual experience of the total pension liability	3,314,716	-	3,314,716
Change of assumptions	5,903,485	-	5,903,485
Benefit payments, including refunds of employee contributions	(14,088,692)	(14,088,692)	-
Contributions - employer	-	8,257,287	(8,257,287)
Contributions - employee	-	2,496,691	(2,496,691)
Net investment income	-	16,222,581	(16,222,581)
Other (net transfer)	-	149,698	(149,698)
Balances at December 31, 2014	<u>\$ 337,588,360</u>	<u>\$ 280,648,871</u>	<u>\$ 56,939,489</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>ECO:</i>			
Balances at December 31, 2013	\$ 24,567,733	\$ 18,760,505	\$ 5,807,228
Service cost	331,687	-	331,687
Interest on total pension liability	1,792,417	-	1,792,417
Differences between expected and actual experience of the total pension liability	(25,148)	-	(25,148)
Change of assumptions	952,402	-	952,402
Benefit payments, including refunds of employee contributions	(1,413,081)	(1,413,081)	-
Contributions - employer	-	952,253	(952,253)
Contributions - employee	-	101,774	(101,774)
Net investment income	-	1,133,440	(1,133,440)
Other (net transfer)	-	(94,406)	94,406
Balances at December 31, 2014	<u>\$ 26,206,010</u>	<u>\$ 19,440,485</u>	<u>\$ 6,765,525</u>

For Regular, SLEP, and ECO plans, IMRF made changes of assumptions that affected the measurement of the total pension liabilities as of December 31, 2014, since the prior measurement date. IMRF adopted new mortality tables as promulgated by the American Society of Actuaries (RP-2014 tables) and the MP-2014 projection scale which recognizes future increases in longevity. Additionally, IMRF lowered the price inflation assumption from 3.00% to 2.75% and the wage inflation assumption from 4.00% to 3.50%.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

## NOTE IV - OTHER INFORMATION (cont.)

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

**Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.** For the year ended November 30, 2015, the County recognized pension expense of \$20,997,416, \$9,590,844, and \$1,401,260, respectively, for the Regular, SLEP, and ECO plans. The County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Regular - County:</i>		
Difference between expected and actual experience	\$ 1,136,894	\$ -
Assumption changes	24,805,731	-
Net difference between projected and actual earnings on pension plan investments	7,495,651	-
Contributions subsequent to the measurement date	<u>13,164,371</u>	<u>-</u>
Total	<u>\$ 46,602,647</u>	<u>\$ -</u>
<i>Regular - ETSB:</i>		
Difference between expected and actual experience	\$ 2,392	\$ -
Assumption changes	52,201	-
Net difference between projected and actual earnings on pension plan investments	15,774	-
Contributions subsequent to the measurement date	<u>26,382</u>	<u>-</u>
Total	<u>\$ 96,749</u>	<u>\$ -</u>
<i>Regular - Total:</i>		
Difference between expected and actual experience	\$ 1,139,286	\$ -
Assumption changes	24,857,932	-
Net difference between projected and actual earnings on pension plan investments	7,511,425	-
Contributions subsequent to the measurement date	<u>13,190,753</u>	<u>-</u>
Total	<u>\$ 46,699,396</u>	<u>\$ -</u>
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 2,718,480	\$ -
Assumption changes	4,841,593	-
Net difference between projected and actual earnings on pension plan investments	2,983,063	-
Contributions subsequent to the measurement date	<u>8,270,616</u>	<u>-</u>
Total	<u>\$ 18,813,752</u>	<u>\$ -</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>ECO:</i>		
Difference between expected and actual experience	\$ -	\$ 8,245
Assumption changes	312,261	-
Net difference between projected and actual earnings on pension plan investments	205,274	-
Contributions subsequent to the measurement date	<u>714,943</u>	<u>-</u>
Total	<u>\$ 1,232,478</u>	<u>\$ 8,245</u>

The amounts reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as reductions in the net pension liabilities/(assets) for the year ending December 31, 2015. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$33,508,643 for Regular, \$10,543,136 for SLEP, \$509,290 for ECO) will be recognized in pension expense as follows:

Year Ending December 31,	Regular Plan			SLEP	ECO
	County	ETSB	Total		
2015	\$ 13,576,122	\$ 28,569	\$ 13,604,691	\$ 2,403,894	\$ 355,335
2016	13,576,122	28,569	13,604,691	2,403,894	51,319
2017	4,412,121	9,285	4,421,406	2,403,894	51,319
2018	1,873,911	3,944	1,877,855	2,403,894	51,317
2019	<u>-</u>	<u>-</u>	<u>-</u>	<u>927,560</u>	<u>-</u>
Total	<u>\$ 33,438,276</u>	<u>\$ 70,367</u>	<u>\$ 33,508,643</u>	<u>\$ 10,543,136</u>	<u>\$ 509,290</u>

#### B. RISK MANAGEMENT

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

##### **Self Insurance**

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



## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

For health insurance claims, the uninsured risk of loss is \$125,000 per incident and \$5,567,985 in the aggregate for a policy year. The County has purchased commercial insurance for claims in excess of those amounts. The County has established the Employee Life/Health Insurance Fund to account for health insurance claims. Settled claims have not exceeded the commercial coverage in any of the past three years.

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

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

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

##### **Claims Liability**

	Healthcare	General Liability and Workers Compensation	Totals
Unpaid claims - November 30, 2013	\$ 1,905,165	\$ 8,229,245	\$ 10,134,410
Current year claims and changes in estimates	32,018,560	1,887,090	33,905,650
Claim payments	(30,723,837)	(4,331,250)	(35,055,087)
Unpaid claims - November 30, 2014	3,199,888	5,785,085	8,984,973
Current year claims and changes in estimates	20,850,393	3,135,518	23,985,911
Claim payments	(23,008,634)	(4,715,048)	(27,723,682)
Unpaid claims - November 30, 2015	<u>\$ 1,041,647</u>	<u>\$ 4,205,555</u>	<u>\$ 5,247,202</u>

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

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

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

At November 30, 2015, the County had entered into various contracts for road construction and repair, facilities management, and stormwater related construction in the amount of \$58,546,717. Total costs incurred to date on these contracts were \$48,504,333, leaving a remaining contractual commitment of \$10,042,383. The road construction and repair contracts are accounted for in various special revenue and capital projects funds. The facilities management construction contracts are accounted for in the General Fund. The stormwater related construction contracts are accounted for in the Stormwater Drainage Fund. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

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

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

Annual required contribution	\$ 1,378,138
Interest on net OPEB obligation	28,137
Adjustment to annual required contribution	<u>(23,448)</u>
Annual OPEB cost	1,382,827
Contributions made	<u>(923,780)</u>
Increase in net OPEB obligation	459,047
Net OPEB obligation - beginning of year	<u>703,427</u>
Net OPEB obligation - end of year	<u><u>\$ 1,162,474</u></u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 and the two preceding years were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
November 30, 2013	\$ 844,819	87.60	\$ 196,482
November 30, 2014	1,320,498	62.06	703,427
November 30, 2015	1,382,827	66.80	1,162,474

The funded status of the plan as of November 30, 2015, the most recent actuarial valuation date, was as follows:

Actuarial accrued liability (AAL)	\$ 14,544,156
Actuarial value of plan assets	<u>-</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u><u>\$ 14,544,156</u></u>
Funded ratio (actuarial value of plan assets/AAL)	-%
Covered payroll (active plan members)	\$ 159,754,552
UAAL as a percentage of covered payroll	9.10%

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

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

In the December 1, 2014 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions include a 4.0% investment rate of return and an annual healthcare cost trend rate of 8.5% initially, reduced by decrements to an ultimate rate of 5.5% after 12 years. Both rates include a 4.0% inflation assumption. The actuarial value of Retiree Health Plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a three-year period. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period at November 30, 2015, was 30 years.

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

On January 27, 2016, the County issued \$36,050,000 of Limited Tax General Obligation Refunding Bond (Courthouse Project), Series 2016 bonds. The proceeds of the 2016 bonds were used to refund and defease in whole the outstanding Limited Tax General Obligation (Courthouse Project), Series 2006 bonds, and pay the cost of issuance of the 2016 bonds. Proceeds of Series 2016 bonds were deposited with an escrow agent to redeem the refunded bonds on the redemption date of February 29, 2016. The 2016 bonds will be paid over the next fourteen years with the final maturity of January 1, 2030. The bonds maturing on and after January 1, 2027 are subject to redemption prior to maturity at the option of the County. The Series 2016 bonds carry a coupon rate of 2.00% and 5.00%, and a net present value savings of over \$9.6 million.

On February 3, 2016, the County issued \$10,970,000 of General Obligation Refunding (Alternate Revenue Source – Stormwater Project), Series 2016 bonds. The proceeds of the 2016 bonds were used to refund and defease in whole the outstanding General Obligation Refunding Bonds (Alternate Revenue Source – Stormwater Project), Series 2006 bonds, and pay the cost of issuance of the 2016 bonds. Proceeds of Series 2016 bonds were deposited with an escrow agent to redeem the refunded bonds on the redemption date of March 9, 2016. The 2016 bonds will be paid over the next six years with the final maturity of January 1, 2022. The bonds are not subject to redemption prior to maturity. The Series 2016 bonds carry a coupon rate of 1.45%, and a net present value savings of over \$835 thousand.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2015

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

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

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

- Statement No. 72, *Fair Value Measurement and Application*
- Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*
- Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*
- Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Government*
- Statement No. 77, *Tax Abatement Disclosures*
- Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans*
- Statement No. 79, *Certain External Investment Pools and Pool Participants*
- Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*
- Statement No. 81, *Irrevocable Split-Interest Agreements*
- Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*

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

## **REQUIRED SUPPLEMENTARY INFORMATION**

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan  
Schedule of Changes in the County's Net Pension Liability and Related Ratios  
Most Recent Fiscal Year

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

### Notes to Schedule:

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



## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information Illinois Municipal Retirement Fund - Regular Plan Schedule of Employer Contributions Most Recent Fiscal Year

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

**Notes to Schedule:**

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

**Valuation date:**

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

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

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	29 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	4.40% to 16.00% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 CHBCA

**Other information:**

There were no benefit changes during the year.

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)  
Schedule of Changes in the County's Net Pension Liability and Related Ratios  
Most Recent Fiscal Year

	<u>2015</u>
<b>Total pension liability</b>	
Service cost	\$ 6,674,034
Interest	23,110,715
Differences between expected and actual experience	3,314,716
Changes of assumptions	5,903,485
Benefit payments, including refunds of member contributions	<u>(14,088,692)</u>
<b>Net change in total pension liability</b>	24,914,258
<b>Total pension liability - beginning</b>	<u>312,674,102</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 337,588,360</u></u>
<b>Plan fiduciary net position</b>	
Employer contributions	\$ 8,257,287
Employee contributions	2,496,691
Net investment income	16,222,581
Benefit payments, including refunds of member contributions	(14,088,692)
Other (net transfer)	<u>149,698</u>
<b>Net change in plan fiduciary net position</b>	13,037,565
<b>Plan fiduciary net position - beginning</b>	<u>267,611,306</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 280,648,871</u></u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u><u>\$ 56,939,489</u></u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	83.13%
<b>Covered-employee payroll</b>	\$ 33,191,987
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>	171.55%

**Notes to Schedule:**

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

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)  
Schedule of Employer Contributions  
Most Recent Fiscal Year

	<u>2015</u>
Actuarially determined contribution	\$ 8,254,847
Contributions in relation to the actuarially determined contribution	<u>(8,257,287)</u>
Contribution deficiency (excess)	<u>\$ (2,440)</u>
 Covered-employee payroll	 \$ 33,191,987
 Contributions as a percentage of covered-employee payroll	 24.88%

**Notes to Schedule:**

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

**Valuation date:**

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

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

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	29 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	4.40% to 16.00% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 CHBCA

**Other information:**

There were no benefit changes during the year.

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Illinois Municipal Retirement Fund - Elected County Official (ECO)  
Schedule of Changes in the County's Net Pension Liability and Related Ratios  
Most Recent Fiscal Year

	<u>2015</u>
<b>Total pension liability</b>	
Service cost	\$ 331,687
Interest	1,792,417
Differences between expected and actual experience	(25,148)
Changes of assumptions	952,402
Benefit payments, including refunds of member contributions	<u>(1,413,081)</u>
<b>Net change in total pension liability</b>	1,638,277
<b>Total pension liability - beginning</b>	<u>24,567,733</u>
<b>Total pension liability - ending (a)</b>	<u><u>\$ 26,206,010</u></u>
<b>Plan fiduciary net position</b>	
Employer contributions	\$ 952,253
Employee contributions	101,774
Net investment income	1,133,440
Benefit payments, including refunds of member contributions	(1,413,081)
Other (net transfer)	<u>(94,406)</u>
<b>Net change in plan fiduciary net position</b>	679,980
<b>Plan fiduciary net position - beginning</b>	<u>18,760,505</u>
<b>Plan fiduciary net position - ending (b)</b>	<u><u>\$ 19,440,485</u></u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u><u>\$ 6,765,525</u></u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	74.18%
<b>Covered-employee payroll</b>	\$ 1,312,728
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>	515.38%

**Notes to Schedule:**

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

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Illinois Municipal Retirement Fund - Elected County Official (ECO)  
Schedule of Employer Contributions  
Most Recent Fiscal Year

	<u>2015</u>
Actuarially determined contribution	\$ 952,253
Contributions in relation to the actuarially determined contribution	<u>(952,253)</u>
Contribution deficiency (excess)	<u>\$ -</u>
 Covered-employee payroll	 \$ 1,312,728
 Contributions as a percentage of covered-employee payroll	 72.54%

**Notes to Schedule:**

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

**Valuation date:**

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

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

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	29 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	4.40% to 16.00% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 CHBCA

**Other information:**

There were no benefit changes during the year.

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

Schedule of Funding Progress - Other Post Employment Benefits  
Retiree Healthcare Plan  
November 30, 2015

Actuarial Valuation Date	Actuarial Value of Assets (a)	Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/2015	\$ -	\$ 14,544,156	\$ 14,544,156	0.00%	\$ 159,754,552	9.10%
11/30/2014	-	14,544,156	14,544,156	0.00%	159,754,552	9.10%
11/30/2013	-	10,240,463	10,240,463	0.00%	155,386,085	6.59%
11/30/2012	-	10,240,463	10,240,463	0.00%	155,386,085	6.59%
11/30/2011	-	7,140,094	7,140,094	0.00%	161,716,207	4.42%
11/30/2010	-	7,140,094	7,140,094	0.00%	161,716,207	4.42%

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

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

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

### Budgetary Comparison Information - General Fund

#### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Taxes	\$ 120,906,700	\$ 120,906,700	\$ 122,068,947	\$ 1,162,247
Fees, licenses and permits	1,439,249	1,439,249	1,452,514	13,265
Intergovernmental	18,223,819	18,223,819	19,523,675	1,299,856
Charges for services	18,423,251	18,423,251	16,347,933	(2,075,318)
Fines and forfeitures	14,674,524	14,674,524	14,810,445	135,921
Investment income	600,000	600,000	196,061	(403,939)
Miscellaneous	<u>2,867,075</u>	<u>2,867,075</u>	<u>2,587,364</u>	<u>(279,711)</u>
Total Revenues	<u>177,134,618</u>	<u>177,134,618</u>	<u>176,986,939</u>	<u>(147,679)</u>
<b>Expenditures</b>				
Current				
General government	74,363,395	57,522,026	39,239,667	18,282,359
Public safety	43,114,076	44,601,337	51,197,185	(6,595,848)
Public services	4,960,436	5,105,351	5,299,014	(193,663)
Judicial	34,547,492	34,550,332	40,084,266	(5,533,934)
Public works	496,800	396,920	395,601	1,319
Educational services	<u>813,062</u>	<u>815,927</u>	<u>985,448</u>	<u>(169,521)</u>
Total current expenditures	<u>158,295,261</u>	<u>142,991,893</u>	<u>137,201,181</u>	<u>5,790,712</u>
Capital outlay	<u>4,758,637</u>	<u>5,014,392</u>	<u>4,639,470</u>	<u>374,922</u>
Total Expenditures	<u>163,053,898</u>	<u>148,006,285</u>	<u>141,840,651</u>	<u>6,165,634</u>
Excess (Deficiency) of Revenue Over Expenditures	14,080,720	29,128,333	35,146,288	6,017,955
<b>Other Financing Sources (Uses)</b>				
Transfers out	(14,050,720)	(29,098,333)	(33,786,806)	(4,688,473)
Sale of capital assets	<u>-</u>	<u>-</u>	<u>5,075</u>	<u>5,075</u>
Total Other Financing Sources (Uses)	<u>(14,050,720)</u>	<u>(29,098,333)</u>	<u>(33,781,731)</u>	<u>(4,683,398)</u>
Net Change in Fund Balance	<u>\$ 30,000</u>	<u>\$ 30,000</u>	1,364,557	<u>\$ 1,334,557</u>
<b>Fund Balances, Beginning of Year</b>			<u>68,557,507</u>	
<b>Fund Balances, End of Year</b>			<u>\$ 69,922,064</u>	

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

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Health Department Fund - Budgetary Basis  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 13,349,492	\$ 13,349,492	\$ 13,394,086	\$ 44,594
Intergovernmental	14,525,722	15,008,458	12,167,662	(2,840,796)
Charges for services	14,506,110	14,561,110	12,714,975	(1,846,135)
Investment income	11,900	11,900	13,483	1,583
Miscellaneous	147,100	223,510	444,555	221,045
Total Revenues	42,540,324	43,154,470	38,734,761	(4,419,709)
<b>Expenditures</b>				
<b>Public Health</b>				
Personnel services	30,590,774	30,629,924	28,269,349	2,360,575
Commodities	1,525,173	1,771,084	1,546,945	224,139
Contractual services	7,689,854	8,017,956	6,250,273	1,767,683
Tort insurance	490,000	415,000	364,561	50,439
Total Public Health	40,295,801	40,833,964	36,431,128	4,402,836
<b>Capital Outlay</b>				
Capital outlay	180,000	255,983	212,845	43,138
Total Capital Outlay	180,000	255,983	212,845	43,138
Total Expenditures	40,475,801	41,089,947	36,643,973	4,445,974
Excess (Deficiency) of Revenues Over Expenditures	2,064,523	2,064,523	2,090,788	26,265
<b>Other Financing Uses</b>				
Transfers out	-	-	(5,119,593)	(5,119,593)
Anticipated grants sources	2,750,000	2,135,854	-	(2,135,854)
Anticipated grants uses	(2,750,000)	(2,135,854)	-	2,135,854
Total Other Financing Uses	-	-	(5,119,593)	(5,119,593)
Net Change in Fund Balance - Budgetary Basis	<u>\$ 2,064,523</u>	<u>\$ 2,064,523</u>	(3,028,805)	<u>\$ (5,093,328)</u>
Net Change - Budget to GAAP Adjustment			19,087	
Net Change in Fund Balance - GAAP Basis			(3,009,718)	
Fund Balance, Beginning of Year			18,381,659	
Fund Balance, End of Year			<u>\$ 15,371,941</u>	

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



# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Convalescent Center Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 26,158,809	\$ 26,158,809	\$ 22,044,271	\$ (4,114,538)
Charges for services	7,766,594	7,766,594	9,803,890	2,037,296
Investment income	15,000	15,000	(1,249)	(16,249)
Miscellaneous	-	-	(45,512)	(45,512)
Total Revenues	33,940,403	33,940,403	31,801,400	(2,139,003)
<b>Expenditures</b>				
<b>Public Health</b>				
Personnel Services				
Salaries	18,043,638	18,808,449	18,020,546	787,903
Benefits	7,698,483	7,646,785	6,762,765	884,020
Total Personnel Services	25,742,121	26,455,234	24,783,311	1,671,923
Commodities				
Equipment	157,866	185,751	124,995	60,756
Other commodities	4,626,217	4,733,742	4,539,052	194,690
Total Commodities	4,784,083	4,919,493	4,664,047	255,446
Contractual Services				
Professional services	1,514,544	1,466,216	1,280,385	185,831
Utilities	1,048,025	1,029,918	859,191	170,727
Repairs and maintenance	89,257	87,757	63,093	24,664
Rentals	219,342	217,263	146,876	70,387
Travel expenditure	6,458	6,520	2,383	4,137
Training and education	72,101	86,449	41,001	45,448
Other contractual services	2,704,040	1,934,269	361,509	1,572,760
Total Contractual Services	5,653,767	4,828,392	2,754,438	2,073,954
Total Public Health	36,179,971	36,203,119	32,201,796	4,001,323
<b>Capital Outlay</b>				
Capital outlay	759,771	736,623	225,038	511,585
Total Capital Outlay	759,771	736,623	225,038	511,585
Total Expenditures	36,939,742	36,939,742	32,426,834	4,512,908
Excess (Deficiency) of Revenue Over Expenditures	(2,999,339)	(2,999,339)	(625,434)	2,373,905

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

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Convalescent Center Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Other Financing Sources</b>				
Transfers in	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -
Total Other Financing Sources	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 661</u>	<u>\$ 661</u>	2,374,566	<u>\$ 2,373,905</u>
<b>Fund Balance (Deficit), Beginning of Year (as Restated)</b>			<u>(3,251,303)</u>	
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (876,737)</u>	

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

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Department of Housing and Urban Development Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 31,294,735	\$ 13,539,436	\$ (17,755,299)
Investment income	-	-	(5)	(5)
Miscellaneous	-	423,787	321,105	(102,682)
Total Revenues	-	31,718,522	13,860,536	(17,857,986)
<b>Expenditures</b>				
<b>Public Services</b>				
Personnel Services				
Salaries	1,293,325	2,272,687	709,630	1,563,057
Benefits	474,943	835,004	255,849	579,155
Total Personnel Services	1,768,268	3,107,691	965,479	2,142,212
Commodities				
Equipment	6,901	22,001	5,714	16,287
Other commodities	25,333	28,233	2,295	25,938
Total Commodities	32,234	50,234	8,009	42,225
Contractual Services				
Professional services	611,364	947,800	252,461	695,339
Insurance	1,000	1,500	-	1,500
Utilities	4,916	7,977	2,072	5,905
Repairs and maintenance	4,879	6,879	1,141	5,738
Rentals	33,814	40,964	4,444	36,520
Travel expenditure	16,953	29,917	8,451	21,466
Training and education	8,750	19,380	7,347	12,033
Other contractual services	26,691,246	45,482,604	4,665,247	40,817,357
Total Contractual Services	27,372,922	46,537,021	4,941,163	41,595,858
Total Public Services	29,173,424	49,694,946	5,914,651	43,780,295
<b>Capital Outlay</b>				
Capital outlay	5,710,000	16,907,000	4,773,747	12,133,253
Total Capital Outlay	5,710,000	16,907,000	4,773,747	12,133,253
Total Expenditures	34,883,424	66,601,946	10,688,398	55,913,548
Net Change in Fund Balance	\$ (34,883,424)	\$ (34,883,424)	3,172,138	\$ 38,055,562
<b>Fund Balance, Beginning of Year</b>			964,894	
<b>Fund Balance, End of Year</b>			\$ 4,137,032	

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

# DUPAGE COUNTY, ILLINOIS

## Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Stormwater Drainage Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 9,415,000	\$ 9,415,000	\$ 9,411,897	\$ (3,103)
Fees, licenses and permits	-	-	298,829	298,829
Charges for services	375,800	375,800	737	(375,063)
Fines and forfeitures	-	-	15,000	15,000
Investment income	15,000	15,000	20,151	5,151
Miscellaneous	144,500	144,500	50,119	(94,381)
Total Revenues	9,950,300	9,950,300	9,796,733	(153,567)
<b>Expenditures</b>				
<b>Conservation and Recreation</b>				
Personnel Services				
Salaries	2,209,150	2,209,150	2,139,859	69,291
Benefits	838,465	915,440	768,565	146,875
Total Personnel Services	3,047,615	3,124,590	2,908,424	216,166
Commodities				
Equipment	97,200	107,200	46,422	60,778
Total Commodities	97,200	107,200	46,422	60,778
Contractual Services				
Professional services	3,673,713	3,541,738	1,840,231	1,701,507
Total Contractual Services	3,673,713	3,541,738	1,840,231	1,701,507
Total Conservation and Recreation	6,818,528	6,773,528	4,795,077	1,978,451
<b>Capital Outlay</b>				
Capital outlay	1,140,620	4,466,742	167,628	4,299,114
Total Capital Outlay	1,140,620	4,466,742	167,628	4,299,114
Total Expenditures	7,959,148	11,240,270	4,962,705	6,277,565
Excess (Deficiency) of Revenues Over Expenditures	1,991,152	(1,289,970)	4,834,028	6,123,998
<b>Other Financing Sources (Uses)</b>				
Transfers in	2,850,000	2,850,000	5,205,235	2,355,235
Transfers out	(7,357,670)	(7,357,670)	(7,357,670)	-
Total Other Financing Sources (Uses)	(4,507,670)	(4,507,670)	(2,152,435)	2,355,235
Net Change in Fund Balance	\$ (2,516,518)	\$ (5,797,640)	2,681,593	\$ 8,479,233
<b>Fund Balance, Beginning of Year</b>			7,219,874	
<b>Fund Balance, End of Year</b>			\$ 9,901,467	

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

## DUPAGE COUNTY, ILLINOIS

### Notes to Required Supplementary Information For the Year Ended November 30, 2015

#### **BUDGETARY INFORMATION**

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

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

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

Budgets were approved for all governmental funds except for the Child Support and Maintenance Fund, Federal Drug S.A. 1417 Fund, State Fund S.A. 1418 Fund, Money Laundering Forfeitures Fund, 2015A Transportation Revenue Refunding Bonds Fund, 2015B General Obligation Refunding Bonds - Drainage Project Fund, Children's Facility Construction Fund, and Special Service Area #38 Nelson Highview Fund.

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

#### **BUDGET RECONCILIATIONS**

	Revenues	Expenditures
Health Department Fund Budgetary Basis	\$ 38,734,761	\$ 36,643,973
To adjust revenues for vaccines	460,467	-
To adjust expenditures for vaccines	-	441,380
Health Department Fund GAAP Basis	<u>\$ 39,195,228</u>	<u>\$ 37,085,353</u>

## **SUPPLEMENTARY INFORMATION**

## **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2015

### **GENERAL FUND**

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

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Revenues - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Property taxes	\$ 23,140,700	\$ 23,140,700	\$ 22,716,545	\$ (424,155)
Retailers occupation tax	5,551,000	5,551,000	6,093,243	542,243
County-wide sales tax	39,138,000	39,138,000	39,833,361	695,361
RTA sales tax	49,402,000	49,402,000	49,380,959	(21,041)
Other tax	3,675,000	3,675,000	4,044,839	369,839
Total taxes	<u>120,906,700</u>	<u>120,906,700</u>	<u>122,068,947</u>	<u>1,162,247</u>
Fees, licenses and permits				
Liquor licenses	135,000	135,000	147,600	12,600
Cable franchise license	1,300,000	1,300,000	1,304,914	4,914
Charitable games license	4,249	4,249	-	(4,249)
Total fees, licenses and permits	<u>1,439,249</u>	<u>1,439,249</u>	<u>1,452,514</u>	<u>13,265</u>
Intergovernmental				
State income tax	9,748,242	9,748,242	10,754,712	1,006,470
Personal property replacement taxes	3,100,000	3,100,000	2,753,443	(346,557)
Other state reimbursement	3,463,155	3,463,155	4,246,584	783,429
Other federal reimbursement	512,570	512,570	392,490	(120,080)
Other governmental agency reimbursement	1,399,852	1,399,852	1,376,446	(23,406)
Total intergovernmental	<u>18,223,819</u>	<u>18,223,819</u>	<u>19,523,675</u>	<u>1,299,856</u>
Charges for services				
Clerk of the Circuit Court	9,987,391	9,987,391	8,906,849	(1,080,542)
Family Center	111,500	111,500	103,520	(7,980)
Psychological services	195,000	195,000	163,691	(31,309)
Circuit Court probation	145,000	145,000	166,090	21,090
DUI evaluation program	680,000	680,000	649,452	(30,548)
State's Attorney Children's Center	220,000	220,000	283,275	63,275
State's Attorney	688,000	688,000	401,402	(286,598)
Jail	493,741	493,741	472,881	(20,860)
Sheriff	2,205,946	2,205,946	1,704,090	(501,856)
County Treasurer	10,000	10,000	13,203	3,203
Recorder of Deeds	2,110,000	2,110,000	2,372,270	262,270
County Clerk	732,000	732,000	680,669	(51,331)
Board of Election Commission	3,500	3,500	1,820	(1,680)
Finance	180,000	180,000	279,131	99,131
Information Technology	124,611	124,611	99,414	(25,197)
Facilities Management	536,562	536,562	50,176	(486,386)
Total charges for services	<u>18,423,251</u>	<u>18,423,251</u>	<u>16,347,933</u>	<u>(2,075,318)</u>



# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Revenues - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Fines and forfeitures				
State's Attorney	\$ 1,606,000	\$ 1,606,000	\$ 1,920,029	\$ 314,029
Sheriff	40,000	40,000	29,820	(10,180)
Clerk of the Circuit Court	8,518,524	8,518,524	8,372,231	(146,293)
County Treasurer	10,000	10,000	13,383	3,383
County Board	4,500,000	4,500,000	4,474,982	(25,018)
Total fines and forfeitures	<u>14,674,524</u>	<u>14,674,524</u>	<u>14,810,445</u>	<u>135,921</u>
Investment income	600,000	600,000	196,061	(403,939)
Miscellaneous	<u>2,867,075</u>	<u>2,867,075</u>	<u>2,587,364</u>	<u>(279,711)</u>
Total Revenues	<u>\$ 177,134,618</u>	<u>\$ 177,134,618</u>	<u>\$ 176,986,939</u>	<u>\$ (147,679)</u>

# DUPAGE COUNTY, ILLINOIS

## General Fund Schedule of Expenditures - Final Budget and Actual - By Department For the Year Ended November 30, 2015

	Personnel Services		Commodities	
	Budget	Actual	Budget	Actual
<b>Expenditures</b>				
General Government				
County Board	\$ 1,918,564	\$ 2,079,116	\$ 5,769	\$ 5,669
Board of Election Commission	1,452,921	1,611,244	175,625	127,892
Liquor Control Commission	12,085	-	-	-
Ethics Commission	4,200	2,415	-	-
Facilities Management	4,757,884	5,631,701	1,353,518	1,115,836
Information Technology	2,970,806	3,297,953	25,000	16,628
Human Resources	994,486	946,511	16,497	15,559
Campus Security	245,611	314,292	31,317	17,856
Credit Union	158,400	178,955	-	-
General Finance	1,864,868	2,029,512	252,291	215,734
General Fund - Capital	-	-	551,695	505,017
County Audit	-	-	-	-
General Fund Special Accounts	3,389,716	-	572,788	572,788
General Fund Insurance	14,806,322	7,523	-	-
Supervisor of Assessments	813,677	937,374	5,700	656
Board of Tax Review	160,944	166,508	2,000	772
County Auditor	531,495	603,618	2,900	594
County Clerk	1,061,107	1,218,537	17,340	10,839
Recorder of Deeds	1,281,581	1,414,875	27,145	25,404
Sheriff's Merit Commission	34,800	25,495	600	408
County Treasurer	1,134,435	1,247,042	10,645	9,539
Total General Government	37,593,902	21,712,671	3,050,830	2,641,191
Public Safety				
Office of Emergency Management	735,600	779,309	30,900	28,403
County Coroner	1,230,280	1,344,256	-	-
Sheriff	39,283,990	45,746,781	1,701,003	1,699,639
Total Public Safety	41,249,870	47,870,346	1,731,903	1,728,042
Public Services				
Veterans Assistance Commission	141,749	152,749	1,489	1,489
Outside Agency Support Service	-	-	-	-
Subsidized Taxi Fund	-	-	-	-
Psychological Services	835,746	955,323	6,632	4,784
Family Center	254,223	261,513	1,000	1,000
Human Services	1,158,976	1,268,690	30,920	30,615
Total Public Services	2,390,694	2,638,275	40,041	37,888

Contractual Services		Capital Outlay		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 103,400	\$ 52,576	\$ -	\$ -	\$ 2,027,733	\$ 2,137,361	\$ (109,628)
1,836,319	1,591,596	261,000	261,000	3,725,865	3,591,732	134,133
-	-	-	-	12,085	-	12,085
50,050	21,849	-	-	54,250	24,264	29,986
5,446,600	5,312,374	-	-	11,558,002	12,059,911	(501,909)
3,083,061	2,010,039	-	-	6,078,867	5,324,620	754,247
293,400	198,305	-	-	1,304,383	1,160,375	144,008
878,233	774,678	-	-	1,155,161	1,106,826	48,335
-	-	-	-	158,400	178,955	(20,555)
549,209	544,873	-	-	2,666,368	2,790,119	(123,751)
-	-	4,575,041	4,207,471	5,126,736	4,712,488	414,248
400,000	392,794	-	-	400,000	392,794	7,206
2,745,510	2,724,253	-	-	6,708,014	3,297,041	3,410,973
469,537	453,552	-	-	15,275,859	461,075	14,814,784
553,685	379,858	-	-	1,373,062	1,317,888	55,174
7,441	4,765	-	-	170,385	172,045	(1,660)
10,725	8,437	-	-	545,120	612,649	(67,529)
5,550	1,962	-	-	1,083,997	1,231,338	(147,341)
125,290	123,476	-	-	1,434,016	1,563,755	(129,739)
36,625	23,298	-	-	72,025	49,201	22,824
282,659	267,120	-	-	1,427,739	1,523,701	(95,962)
16,877,294	14,885,805	4,836,041	4,468,471	62,358,067	43,708,138	18,649,929
75,380	62,439	-	-	841,880	870,151	(28,271)
181,786	181,696	-	-	1,412,066	1,525,952	(113,886)
1,362,398	1,354,662	-	-	42,347,391	48,801,082	(6,453,691)
1,619,564	1,598,797	-	-	44,601,337	51,197,185	(6,595,848)
268,547	263,585	-	-	411,785	417,823	(6,038)
1,000,000	1,000,000	-	-	1,000,000	1,000,000	-
37,500	34,619	-	-	37,500	34,619	2,881
97,119	88,224	-	-	939,497	1,048,331	(108,834)
1,655	942	-	-	256,878	263,455	(6,577)
1,269,795	1,235,481	-	-	2,459,691	2,534,786	(75,095)
2,674,616	2,622,851	-	-	5,105,351	5,299,014	(193,663)

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Schedule of Expenditures - Final Budget and Actual - By Department For the Year Ended November 30, 2015

	Personnel Services		Commodities	
	Budget	Actual	Budget	Actual
Judicial				
Circuit Court	\$ 1,553,880	\$ 1,779,563	\$ 64,909	\$ 64,664
Jury Commission	227,495	250,467	32,884	24,824
Circuit Court Probation	8,766,380	10,307,080	53,950	43,064
DUI Evaluation Program	651,675	650,163	23,360	21,744
Public Defender	2,798,531	3,224,160	26,130	26,129
State's Attorney	8,914,365	10,800,756	128,000	127,607
SA - Children's Center	529,537	662,935	6,000	5,169
Clerk of the Circuit Court	7,744,659	9,248,492	72,500	69,095
Total Judicial	<u>31,186,522</u>	<u>36,923,616</u>	<u>407,733</u>	<u>382,296</u>
Public Works				
Drainage	-	-	7,840	6,529
Total Public Works	<u>-</u>	<u>-</u>	<u>7,840</u>	<u>6,529</u>
Educational Services				
Regional Office of Education	617,230	787,172	6,865	6,862
Total Educational Services	<u>617,230</u>	<u>787,172</u>	<u>6,865</u>	<u>6,862</u>
Total Expenditures	<u>\$ 113,038,218</u>	<u>\$ 109,932,080</u>	<u>\$ 5,245,212</u>	<u>\$ 4,802,808</u>

Contractual Services		Capital Outlay		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 430,765	\$ 408,345	\$ -	\$ -	\$ 2,049,554	\$ 2,252,572	\$ (203,018)
365,623	320,008	-	-	626,002	595,299	30,703
837,290	832,274	-	-	9,657,620	11,182,418	(1,524,798)
5,787	5,125	-	-	680,822	677,032	3,790
53,659	53,278	-	-	2,878,320	3,303,567	(425,247)
516,391	495,115	-	-	9,558,756	11,423,478	(1,864,722)
110,562	72,208	-	-	646,099	740,312	(94,213)
636,000	592,001	-	-	8,453,159	9,909,588	(1,456,429)
<u>2,956,077</u>	<u>2,778,354</u>	<u>-</u>	<u>-</u>	<u>34,550,332</u>	<u>40,084,266</u>	<u>(5,533,934)</u>
<u>389,080</u>	<u>389,072</u>	<u>178,351</u>	<u>170,999</u>	<u>575,271</u>	<u>566,600</u>	<u>8,671</u>
<u>389,080</u>	<u>389,072</u>	<u>178,351</u>	<u>170,999</u>	<u>575,271</u>	<u>566,600</u>	<u>8,671</u>
<u>191,832</u>	<u>191,414</u>	<u>-</u>	<u>-</u>	<u>815,927</u>	<u>985,448</u>	<u>(169,521)</u>
<u>191,832</u>	<u>191,414</u>	<u>-</u>	<u>-</u>	<u>815,927</u>	<u>985,448</u>	<u>(169,521)</u>
<u>\$ 24,708,463</u>	<u>\$ 22,466,293</u>	<u>\$ 5,014,392</u>	<u>\$ 4,639,470</u>	<u>\$ 148,006,285</u>	<u>\$ 141,840,651</u>	<u>\$ 6,165,634</u>

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>County Board</b>				
Personnel Services				
Salaries	\$ 1,895,764	\$ 1,907,764	\$ 1,807,666	\$ 100,098
Benefits	10,800	10,800	271,450	(260,650)
Total Personnel Services	<u>1,906,564</u>	<u>1,918,564</u>	<u>2,079,116</u>	<u>(160,552)</u>
Commodities				
Equipment	369	119	98	21
Other commodities	4,000	5,650	5,571	79
Total Commodities	<u>4,369</u>	<u>5,769</u>	<u>5,669</u>	<u>100</u>
Contractual Services				
Professional services	80,000	64,162	20,450	43,712
Travel expenditure	9,000	9,000	5,016	3,984
Training and education	23,300	24,838	23,768	1,070
Other contractual services	4,500	5,400	3,342	2,058
Total Commodities	<u>116,800</u>	<u>103,400</u>	<u>52,576</u>	<u>50,824</u>
<b>Total County Board</b>	<u>2,027,733</u>	<u>2,027,733</u>	<u>2,137,361</u>	<u>(109,628)</u>
<b>Board of Election Commission</b>				
Personnel Services				
Salaries	1,447,521	1,447,521	1,401,868	45,653
Benefits	5,400	5,400	209,376	(203,976)
Total Personnel Services	<u>1,452,921</u>	<u>1,452,921</u>	<u>1,611,244</u>	<u>(158,323)</u>
Commodities				
Equipment	41,677	78,933	57,987	20,946
Other commodities	73,948	96,692	69,905	26,787
Total Commodities	<u>115,625</u>	<u>175,625</u>	<u>127,892</u>	<u>47,733</u>
Contractual Services				
Professional services	774,271	747,894	603,363	144,531
Utilities	43,380	46,464	38,243	8,221
Repairs and maintenance	16,597	44,875	44,874	1
Rentals	301,767	256,767	225,952	30,815
Travel expenditure	13,150	10,040	4,764	5,276
Training and education	7,590	7,610	5,735	1,875
Other contractual services	940,564	722,669	668,665	54,004
Total Contractual Services	<u>2,097,319</u>	<u>1,836,319</u>	<u>1,591,596</u>	<u>244,723</u>
Capital Outlay				
Capital outlay	-	261,000	261,000	-
Total Capital Outlay	<u>-</u>	<u>261,000</u>	<u>261,000</u>	<u>-</u>
<b>Total Board of Election Commission</b>	<u>3,665,865</u>	<u>3,725,865</u>	<u>3,591,732</u>	<u>134,133</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Liquor Control Commission</b>				
Personnel Services				
Salaries	\$ 12,085	\$ 12,085	\$ -	\$ 12,085
Total Personnel Services	12,085	12,085	-	12,085
<b>Total Liquor Control Commission</b>	12,085	12,085	-	12,085
<b>Ethics Commission</b>				
Personnel Services				
Salaries	4,200	4,200	2,415	1,785
Total Personnel Services	4,200	4,200	2,415	1,785
Contractual Services				
Professional services	50,000	50,000	21,849	28,151
Other contractual services	50	50	-	50
Total Contractual Services	50,050	50,050	21,849	28,201
<b>Total Ethics Commission</b>	54,250	54,250	24,264	29,986
<b>Facilities Management</b>				
Personnel Services				
Salaries	4,757,884	4,757,884	4,662,399	95,485
Benefits	-	-	969,302	(969,302)
Total Personnel Services	4,757,884	4,757,884	5,631,701	(873,817)
Commodities				
Equipment	60,203	84,203	74,094	10,109
Other commodities	871,045	1,269,315	1,041,742	227,573
Total Commodities	931,248	1,353,518	1,115,836	237,682
Contractual Services				
Professional services	56,428	146,428	121,263	25,165
Utilities	4,046,479	3,757,979	3,575,556	182,423
Repairs and maintenance	1,386,730	1,183,901	1,062,667	121,234
Rentals	202,088	202,088	196,146	5,942
Travel expenditure	952	952	789	163
Training and education	10,208	10,208	5,880	4,328
Other contractual services	165,985	145,044	350,073	(205,029)
Total Contractual Services	5,868,870	5,446,600	5,312,374	134,226
<b>Total Facilities Management</b>	11,558,002	11,558,002	12,059,911	(501,909)

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Information Technology</b>				
Personnel Services				
Salaries	\$ 2,986,157	\$ 2,970,806	\$ 2,951,185	\$ 19,621
Benefits	-	-	346,768	(346,768)
Total Personnel Services	<u>2,986,157</u>	<u>2,970,806</u>	<u>3,297,953</u>	<u>(327,147)</u>
Commodities				
Equipment	10,000	10,323	10,322	1
Other commodities	<u>15,000</u>	<u>14,677</u>	<u>6,306</u>	<u>8,371</u>
Total Commodities	<u>25,000</u>	<u>25,000</u>	<u>16,628</u>	<u>8,372</u>
Contractual Services				
Professional services	379,300	378,870	301,517	77,353
Utilities	474,400	474,400	434,391	40,009
Repairs and maintenance	140,400	140,400	64,459	75,941
Rentals	438,800	438,800	321,432	117,368
Travel expenditure	4,500	4,500	2,125	2,375
Training and education	70,370	70,800	57,845	12,955
Other contractual services	<u>1,575,291</u>	<u>1,575,291</u>	<u>828,270</u>	<u>747,021</u>
Total Contractual Services	<u>3,083,061</u>	<u>3,083,061</u>	<u>2,010,039</u>	<u>1,073,022</u>
<b>Total Information Technology</b>	<u>6,094,218</u>	<u>6,078,867</u>	<u>5,324,620</u>	<u>754,247</u>
<b>Human Resources</b>				
Personnel Services				
Salaries	949,486	949,482	773,901	175,581
Benefits	<u>45,000</u>	<u>45,004</u>	<u>172,610</u>	<u>(127,606)</u>
Total Personnel Services	<u>994,486</u>	<u>994,486</u>	<u>946,511</u>	<u>47,975</u>
Commodities				
Equipment	4,000	6,150	5,577	573
Other commodities	<u>12,497</u>	<u>10,347</u>	<u>9,982</u>	<u>365</u>
Total Commodities	<u>16,497</u>	<u>16,497</u>	<u>15,559</u>	<u>938</u>
Contractual Services				
Professional services	250,000	242,500	174,015	68,485
Repairs and maintenance	3,500	2,000	-	2,000
Travel expenditure	500	500	-	500
Training and education	7,700	6,200	4,695	1,505
Other contractual services	<u>31,700</u>	<u>42,200</u>	<u>19,595</u>	<u>22,605</u>
Total Contractual Services	<u>293,400</u>	<u>293,400</u>	<u>198,305</u>	<u>95,095</u>
<b>Total Human Resources</b>	<u>1,304,383</u>	<u>1,304,383</u>	<u>1,160,375</u>	<u>144,008</u>

(Continued)



# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Campus Security</b>				
Personnel Services				
Salaries	\$ 242,320	\$ 245,611	\$ 245,610	\$ 1
Benefits	-	-	68,682	(68,682)
Total Personnel Services	242,320	245,611	314,292	(68,681)
Commodities				
Equipment	15,000	6,817	2,352	4,465
Other commodities	24,500	24,500	15,504	8,996
Total Commodities	39,500	31,317	17,856	13,461
Contractual Services				
Professional services	759,841	759,841	729,994	29,847
Repairs and maintenance	100,000	100,000	37,968	62,032
Travel expenditure	600	772	721	51
Training and education	8,500	8,500	1,275	7,225
Other contractual services	4,400	9,120	4,720	4,400
Total Contractual Services	873,341	878,233	774,678	103,555
<b>Total Campus Security</b>	<b>1,155,161</b>	<b>1,155,161</b>	<b>1,106,826</b>	<b>48,335</b>
<b>Credit Union</b>				
Personnel Services				
Salaries	158,400	158,400	153,048	5,352
Benefits	-	-	25,907	(25,907)
Total Personnel Services	158,400	158,400	178,955	(20,555)
<b>Total Credit Union</b>	<b>158,400</b>	<b>158,400</b>	<b>178,955</b>	<b>(20,555)</b>
<b>General Finance</b>				
Personnel Services				
Salaries	1,864,868	1,864,868	1,758,552	106,316
Benefits	-	-	270,960	(270,960)
Total Personnel Services	1,864,868	1,864,868	2,029,512	(164,644)
Commodities				
Equipment	5,000	5,000	2,109	2,891
Other commodities	254,000	247,291	213,625	33,666
Total Commodities	259,000	252,291	215,734	36,557
Contractual Services				
Professional services	7,250	7,250	6,610	640
Repairs and maintenance	5,500	891	891	-
Rentals	354,000	357,748	357,748	-
Travel expenditure	5,000	777	635	142
Training and education	13,250	6,538	6,538	-
Other contractual services	157,500	176,005	172,451	3,554
Total Contractual Services	542,500	549,209	544,873	4,336
<b>Total General Finance</b>	<b>2,666,368</b>	<b>2,666,368</b>	<b>2,790,119</b>	<b>(123,751)</b>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>General Fund - Capital</b>				
Commodities				
Equipment	\$ 385,470	\$ 551,695	\$ 505,017	\$ 46,678
Total Commodities	<u>385,470</u>	<u>551,695</u>	<u>505,017</u>	<u>46,678</u>
Capital Outlay				
Capital outlay	<u>4,758,637</u>	<u>4,575,041</u>	<u>4,207,471</u>	<u>367,570</u>
Total Capital Outlay	<u>4,758,637</u>	<u>4,575,041</u>	<u>4,207,471</u>	<u>367,570</u>
<b>Total General Fund - Capital</b>	<u>5,144,107</u>	<u>5,126,736</u>	<u>4,712,488</u>	<u>414,248</u>
<b>County Audit</b>				
Contractual Services				
Professional services	<u>400,000</u>	<u>400,000</u>	<u>392,794</u>	<u>7,206</u>
Total Contractual Services	<u>400,000</u>	<u>400,000</u>	<u>392,794</u>	<u>7,206</u>
<b>Total County Audit</b>	<u>400,000</u>	<u>400,000</u>	<u>392,794</u>	<u>7,206</u>
<b>General Fund Special Accounts</b>				
Personnel Services				
Salaries	1,755,000	-	-	-
Benefits	<u>17,352,613</u>	<u>3,389,716</u>	<u>-</u>	<u>3,389,716</u>
Total Personnel Services	<u>19,107,613</u>	<u>3,389,716</u>	<u>-</u>	<u>3,389,716</u>
Commodities				
Other commodities	<u>725,915</u>	<u>572,788</u>	<u>572,788</u>	<u>-</u>
Total Commodities	<u>725,915</u>	<u>572,788</u>	<u>572,788</u>	<u>-</u>
Contractual Services				
Professional services	749,000	1,443,656	1,437,589	6,067
Repairs and maintenance	400,000	376,934	376,933	1
Matching funds / contributions	795,000	542,836	542,834	2
Other contractual services	<u>1,307,800</u>	<u>382,084</u>	<u>366,897</u>	<u>15,187</u>
Total Contractual Services	<u>3,251,800</u>	<u>2,745,510</u>	<u>2,724,253</u>	<u>21,257</u>
<b>Total General Fund Special Accounts</b>	<u>23,085,328</u>	<u>6,708,014</u>	<u>3,297,041</u>	<u>3,410,973</u>
<b>General Fund Insurance</b>				
Personnel Services				
Benefits	<u>15,199,279</u>	<u>14,806,322</u>	<u>7,523</u>	<u>14,798,799</u>
Total Personnel Services	<u>15,199,279</u>	<u>14,806,322</u>	<u>7,523</u>	<u>14,798,799</u>
Contractual Services				
Professional services	120,000	120,000	120,000	-
Insurance	<u>385,000</u>	<u>349,537</u>	<u>333,552</u>	<u>15,985</u>
Total Contractual Services	<u>505,000</u>	<u>469,537</u>	<u>453,552</u>	<u>15,985</u>
<b>Total General Fund Insurance</b>	<u>15,704,279</u>	<u>15,275,859</u>	<u>461,075</u>	<u>14,814,784</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Supervisor of Assessments</b>				
Personnel Services				
Salaries	\$ 813,677	\$ 813,677	\$ 774,342	\$ 39,335
Benefits	-	-	163,032	(163,032)
Total Personnel Services	<u>813,677</u>	<u>813,677</u>	<u>937,374</u>	<u>(123,697)</u>
Commodities				
Equipment	2,800	2,800	-	2,800
Other commodities	2,900	2,900	656	2,244
Total Commodities	<u>5,700</u>	<u>5,700</u>	<u>656</u>	<u>5,044</u>
Contractual Services				
Professional services	45,000	36,975	25	36,950
Repairs and maintenance	3,000	3,109	3,109	-
Travel expenditure	4,500	4,500	453	4,047
Training and education	6,000	6,000	4,385	1,615
Other contractual services	495,185	503,101	371,886	131,215
Total Contractual Services	<u>553,685</u>	<u>553,685</u>	<u>379,858</u>	<u>173,827</u>
<b>Total Supervisor of Assessments</b>	<u>1,373,062</u>	<u>1,373,062</u>	<u>1,317,888</u>	<u>55,174</u>
<b>Board of Tax Review</b>				
Personnel Services				
Salaries	160,944	160,944	139,066	21,878
Benefits	-	-	27,442	(27,442)
Total Personnel Services	<u>160,944</u>	<u>160,944</u>	<u>166,508</u>	<u>(5,564)</u>
Commodities				
Other commodities	2,000	2,000	772	1,228
Total Commodities	<u>2,000</u>	<u>2,000</u>	<u>772</u>	<u>1,228</u>
Contractual Services				
Travel expenditure	5,800	5,800	4,325	1,475
Training and education	1,641	1,641	440	1,201
Total Contractual Services	<u>7,441</u>	<u>7,441</u>	<u>4,765</u>	<u>2,676</u>
<b>Total Board of Tax Review</b>	<u>170,385</u>	<u>170,385</u>	<u>172,045</u>	<u>(1,660)</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>County Auditor</b>				
Personnel Services				
Salaries	\$ 510,744	\$ 526,095	\$ 519,595	\$ 6,500
Benefits	5,400	5,400	84,023	(78,623)
Total Personnel Services	<u>516,144</u>	<u>531,495</u>	<u>603,618</u>	<u>(72,123)</u>
Commodities				
Equipment	1,300	1,300	395	905
Other commodities	1,600	1,600	199	1,401
Total Commodities	<u>2,900</u>	<u>2,900</u>	<u>594</u>	<u>2,306</u>
Contractual Services				
Travel expenditure	1,300	1,200	757	443
Training and education	9,200	9,300	7,637	1,663
Other contractual services	225	225	43	182
Total Contractual Services	<u>10,725</u>	<u>10,725</u>	<u>8,437</u>	<u>2,288</u>
<b>Total County Auditor</b>	<u>529,769</u>	<u>545,120</u>	<u>612,649</u>	<u>(67,529)</u>
<b>County Clerk</b>				
Personnel Services				
Salaries	1,055,707	1,055,707	1,003,350	52,357
Benefits	5,400	5,400	215,187	(209,787)
Total Personnel Services	<u>1,061,107</u>	<u>1,061,107</u>	<u>1,218,537</u>	<u>(157,430)</u>
Commodities				
Equipment	4,200	3,340	1,457	1,883
Other commodities	14,000	14,000	9,382	4,618
Total Commodities	<u>18,200</u>	<u>17,340</u>	<u>10,839</u>	<u>6,501</u>
Contractual Services				
Repairs and maintenance	700	700	464	236
Travel expenditure	1,700	1,488	-	1,488
Training and education	1,550	1,565	1,040	525
Other contractual services	1,600	1,797	458	1,339
Total Contractual Services	<u>5,550</u>	<u>5,550</u>	<u>1,962</u>	<u>3,588</u>
<b>Total County Clerk</b>	<u>1,084,857</u>	<u>1,083,997</u>	<u>1,231,338</u>	<u>(147,341)</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Recorder of Deeds</b>				
Personnel Services				
Salaries	\$ 1,276,181	\$ 1,276,181	\$ 1,213,934	\$ 62,247
Benefits	5,400	5,400	200,941	(195,541)
Total Personnel Services	<u>1,281,581</u>	<u>1,281,581</u>	<u>1,414,875</u>	<u>(133,294)</u>
Commodities				
Equipment	2,694	2,694	968	1,726
Other commodities	24,451	24,451	24,436	15
Total Commodities	<u>27,145</u>	<u>27,145</u>	<u>25,404</u>	<u>1,741</u>
Contractual Services				
Professional services	10,000	19,988	19,988	-
Repairs and maintenance	22,500	22,500	22,500	-
Rentals	15,000	15,105	15,104	1
Travel expenditure	2,098	2,793	2,562	231
Training and education	3,350	2,550	2,242	308
Other contractual services	72,342	62,354	61,080	1,274
Total Contractual Services	<u>125,290</u>	<u>125,290</u>	<u>123,476</u>	<u>1,814</u>
<b>Total Recorder of Deeds</b>	<u>1,434,016</u>	<u>1,434,016</u>	<u>1,563,755</u>	<u>(129,739)</u>
<b>Sheriff's Merit Commission</b>				
Personnel Services				
Salaries	34,800	34,800	25,495	9,305
Total Personnel Services	<u>34,800</u>	<u>34,800</u>	<u>25,495</u>	<u>9,305</u>
Commodities				
Other commodities	600	600	408	192
Total Commodities	<u>600</u>	<u>600</u>	<u>408</u>	<u>192</u>
Contractual Services				
Professional services	35,390	35,390	22,560	12,830
Travel expenditures	-	90	90	-
Training and education	600	510	399	111
Other contractual services	635	635	249	386
Total Contractual Services	<u>36,625</u>	<u>36,625</u>	<u>23,298</u>	<u>13,327</u>
<b>Total Sheriff's Merit Commission</b>	<u>72,025</u>	<u>72,025</u>	<u>49,201</u>	<u>22,824</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>County Treasurer</b>				
Personnel Services				
Salaries	\$ 1,134,035	\$ 1,129,035	\$ 1,110,140	\$ 18,895
Benefits	5,400	5,400	136,902	(131,502)
Total Personnel Services	<u>1,139,435</u>	<u>1,134,435</u>	<u>1,247,042</u>	<u>(112,607)</u>
Commodities				
Equipment	3,175	1,675	1,003	672
Other commodities	7,470	8,970	8,536	434
Total Commodities	<u>10,645</u>	<u>10,645</u>	<u>9,539</u>	<u>1,106</u>
Contractual Services				
Professional services	64,800	69,719	62,845	6,874
Utilities	-	41	40	1
Repairs and maintenance	2,998	2,998	1,674	1,324
Rentals	2,600	2,601	2,600	1
Travel expenditure	2,436	2,436	516	1,920
Training and education	4,107	4,107	2,060	2,047
Other contractual services	200,718	200,757	197,385	3,372
Total Contractual Services	<u>277,659</u>	<u>282,659</u>	<u>267,120</u>	<u>15,539</u>
<b>Total County Treasurer</b>	<u>1,427,739</u>	<u>1,427,739</u>	<u>1,523,701</u>	<u>(95,962)</u>
<b>Office of Emergency Management</b>				
Personnel Services				
Salaries	735,600	735,600	677,249	58,351
Benefits	-	-	102,060	(102,060)
Total Personnel Services	<u>735,600</u>	<u>735,600</u>	<u>779,309</u>	<u>(43,709)</u>
Commodities				
Equipment	7,500	5,000	4,699	301
Other commodities	23,400	25,900	23,704	2,196
Total Commodities	<u>30,900</u>	<u>30,900</u>	<u>28,403</u>	<u>2,497</u>
Contractual Services				
Professional services	49,000	47,619	46,390	1,229
Utilities	2,000	2,075	1,492	583
Repairs and maintenance	8,000	8,000	515	7,485
Rentals	-	43	43	-
Travel expenditure	2,200	3,463	3,235	228
Training and education	12,100	6,600	4,942	1,658
Other contractual services	2,080	7,580	5,822	1,758
Total Contractual Services	<u>75,380</u>	<u>75,380</u>	<u>62,439</u>	<u>12,941</u>
<b>Total Office of Emergency Management</b>	<u>841,880</u>	<u>841,880</u>	<u>870,151</u>	<u>(28,271)</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>County Coroner</b>				
Personnel Services				
Salaries	\$ 1,232,380	\$ 1,224,880	\$ 1,177,340	\$ 47,540
Benefits	5,400	5,400	166,916	(161,516)
Total Personnel Services	<u>1,237,780</u>	<u>1,230,280</u>	<u>1,344,256</u>	<u>(113,976)</u>
Contractual Services				
Professional services	<u>174,286</u>	<u>181,786</u>	<u>181,696</u>	<u>90</u>
Total Contractual Services	<u>174,286</u>	<u>181,786</u>	<u>181,696</u>	<u>90</u>
<b>Total Country Coroner</b>	<u>1,412,066</u>	<u>1,412,066</u>	<u>1,525,952</u>	<u>(113,886)</u>
<b>Sheriff</b>				
Personnel Services				
Salaries	37,151,476	39,132,700	39,122,268	10,432
Benefits	<u>33,350</u>	<u>151,290</u>	<u>6,624,513</u>	<u>(6,473,223)</u>
Total Personnel Services	<u>37,184,826</u>	<u>39,283,990</u>	<u>45,746,781</u>	<u>(6,462,791)</u>
Commodities				
Equipment	70,852	130,627	130,626	1
Other commodities	<u>1,650,276</u>	<u>1,570,376</u>	<u>1,569,013</u>	<u>1,363</u>
Total Commodities	<u>1,721,128</u>	<u>1,701,003</u>	<u>1,699,639</u>	<u>1,364</u>
Contractual Services				
Professional services	1,305,581	737,765	732,610	5,155
Utilities	101,300	197,352	197,105	247
Repairs and maintenance	272,815	273,476	273,474	2
Rentals	2,282	3,188	2,904	284
Travel expenditure	55,116	44,402	43,132	1,270
Training and education	90,614	58,582	58,474	108
Other contractual services	<u>126,468</u>	<u>47,633</u>	<u>46,963</u>	<u>670</u>
Total Contractual Services	<u>1,954,176</u>	<u>1,362,398</u>	<u>1,354,662</u>	<u>7,736</u>
<b>Total Sheriff</b>	<u>40,860,130</u>	<u>42,347,391</u>	<u>48,801,082</u>	<u>(6,453,691)</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Veterans Assistance Commission</b>				
Personnel Services				
Salaries	\$ 136,562	\$ 141,749	\$ 141,749	\$ -
Benefits	-	-	11,000	(11,000)
Total Personnel Services	<u>136,562</u>	<u>141,749</u>	<u>152,749</u>	<u>(11,000)</u>
Commodities				
Equipment	640	-	-	-
Other commodities	849	1,489	1,489	-
Total Commodities	<u>1,489</u>	<u>1,489</u>	<u>1,489</u>	<u>-</u>
Contractual Services				
Professional services	3,500	111	111	-
Insurance	1,535	1,551	1,551	-
Travel expenditure	2,500	1,887	1,886	1
Training and education	1,020	715	715	-
Other contractual services	250,257	264,283	259,322	4,961
Total Contractual Services	<u>258,812</u>	<u>268,547</u>	<u>263,585</u>	<u>4,962</u>
<b>Total Veterans Assistance Commission</b>	<u>396,863</u>	<u>411,785</u>	<u>417,823</u>	<u>(6,038)</u>
<b>Outside Agency Support Service</b>				
Contractual Services				
Other contractual services	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Total Contractual Services	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<b>Total Outside Agency Support Service</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<b>Subsidized Taxi Fund</b>				
Contractual Services				
Other contractual services	<u>25,000</u>	<u>37,500</u>	<u>34,619</u>	<u>2,881</u>
Total Contractual Services	<u>25,000</u>	<u>37,500</u>	<u>34,619</u>	<u>2,881</u>
<b>Total Subsidized Taxi Fund</b>	<u>25,000</u>	<u>37,500</u>	<u>34,619</u>	<u>2,881</u>

(Continued)



# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Psychological Services</b>				
Personnel Services				
Salaries	\$ 835,746	\$ 835,746	\$ 822,564	\$ 13,182
Benefits	-	-	132,759	(132,759)
Total Personnel Services	<u>835,746</u>	<u>835,746</u>	<u>955,323</u>	<u>(119,577)</u>
Commodities				
Equipment	832	1,432	1,264	168
Other commodities	<u>5,800</u>	<u>5,200</u>	<u>3,520</u>	<u>1,680</u>
Total Commodities	<u>6,632</u>	<u>6,632</u>	<u>4,784</u>	<u>1,848</u>
Contractual Services				
Professional services	89,725	89,725	81,526	8,199
Travel expenditure	1,000	765	475	290
Training and education	5,800	5,800	5,748	52
Other contractual services	<u>594</u>	<u>829</u>	<u>475</u>	<u>354</u>
Total Contractual Services	<u>97,119</u>	<u>97,119</u>	<u>88,224</u>	<u>8,895</u>
<b>Total Psychological Services</b>	<u>939,497</u>	<u>939,497</u>	<u>1,048,331</u>	<u>(108,834)</u>
<b>Family Center</b>				
Personnel Services				
Salaries	254,223	254,223	243,378	10,845
Benefits	-	-	18,135	(18,135)
Total Personnel Services	<u>254,223</u>	<u>254,223</u>	<u>261,513</u>	<u>(7,290)</u>
Commodities				
Other commodities	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total Commodities	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Contractual Services				
Professional services	861	661	-	661
Travel expenditure	239	566	552	14
Training and education	<u>555</u>	<u>428</u>	<u>390</u>	<u>38</u>
Total Contractual Services	<u>1,655</u>	<u>1,655</u>	<u>942</u>	<u>713</u>
<b>Total Family Center</b>	<u>256,878</u>	<u>256,878</u>	<u>263,455</u>	<u>(6,577)</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Human Services</b>				
Personnel Services				
Salaries	\$ 1,176,899	\$ 1,158,976	\$ 1,017,381	\$ 141,595
Benefits	-	-	251,309	(251,309)
Total Personnel Services	<u>1,176,899</u>	<u>1,158,976</u>	<u>1,268,690</u>	<u>(109,714)</u>
Commodities				
Equipment	1,000	20,156	19,853	303
Other commodities	5,000	10,764	10,762	2
Total Commodities	<u>6,000</u>	<u>30,920</u>	<u>30,615</u>	<u>305</u>
Contractual Services				
Professional services	280,671	187,161	168,020	19,141
Utilities	1,281	1,281	177	1,104
Repairs and maintenance	300	300	-	300
Travel expenditure	5,500	8,400	7,853	547
Training and education	1,208	1,238	903	335
Matching funds	250,000	270,000	270,000	-
Other contractual services	620,339	801,415	788,528	12,887
Total Contractual Services	<u>1,159,299</u>	<u>1,269,795</u>	<u>1,235,481</u>	<u>34,314</u>
<b>Total Human Services</b>	<u>2,342,198</u>	<u>2,459,691</u>	<u>2,534,786</u>	<u>(75,095)</u>
<b>Circuit Court</b>				
Personnel Services				
Salaries	1,523,865	1,553,880	1,553,479	401
Benefits	-	-	226,084	(226,084)
Total Personnel Services	<u>1,523,865</u>	<u>1,553,880</u>	<u>1,779,563</u>	<u>(225,683)</u>
Commodities				
Equipment	5,000	4,922	4,679	243
Other commodities	75,166	59,987	59,985	2
Total Commodities	<u>80,166</u>	<u>64,909</u>	<u>64,664</u>	<u>245</u>
Contractual Services				
Professional services	422,995	408,237	390,531	17,706
Repairs and maintenance	1,916	1,916	183	1,733
Rentals	1,359	-	-	-
Travel expenditure	5,750	4,198	2,067	2,131
Training and education	9,701	13,834	13,713	121
Other contractual services	3,802	2,580	1,851	729
Total Contractual Services	<u>445,523</u>	<u>430,765</u>	<u>408,345</u>	<u>22,420</u>
<b>Total Circuit Court</b>	<u>2,049,554</u>	<u>2,049,554</u>	<u>2,252,572</u>	<u>(203,018)</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Jury Commission</b>				
Personnel Services				
Salaries	\$ 227,495	\$ 227,495	\$ 226,125	\$ 1,370
Benefits	-	-	24,342	(24,342)
Total Personnel Services	<u>227,495</u>	<u>227,495</u>	<u>250,467</u>	<u>(22,972)</u>
Commodities				
Equipment	624	2,124	1,549	575
Other commodities	<u>32,260</u>	<u>30,760</u>	<u>23,275</u>	<u>7,485</u>
Total Commodities	<u>32,884</u>	<u>32,884</u>	<u>24,824</u>	<u>8,060</u>
Contractual Services				
Professional services	13,000	12,950	8,706	4,244
Rentals	6,000	6,000	-	6,000
Travel expenditure	324	374	292	82
Other contractual services	<u>346,299</u>	<u>346,299</u>	<u>311,010</u>	<u>35,289</u>
Total Contractual Services	<u>365,623</u>	<u>365,623</u>	<u>320,008</u>	<u>45,615</u>
<b>Total Jury Commission</b>	<u>626,002</u>	<u>626,002</u>	<u>595,299</u>	<u>30,703</u>
<b>Circuit Court Probation</b>				
Personnel Services				
Salaries	8,551,857	8,766,380	8,751,348	15,032
Benefits	-	-	1,555,732	(1,555,732)
Total Personnel Services	<u>8,551,857</u>	<u>8,766,380</u>	<u>10,307,080</u>	<u>(1,540,700)</u>
Commodities				
Equipment	10,200	8,313	8,312	1
Other commodities	<u>64,039</u>	<u>45,637</u>	<u>34,752</u>	<u>10,885</u>
Total Commodities	<u>74,239</u>	<u>53,950</u>	<u>43,064</u>	<u>10,886</u>
Contractual Services				
Professional services	72,800	75,847	75,166	681
Utilities	22,276	28,276	28,275	1
Repairs and maintenance	2,775	425	-	425
Rentals	125,000	150,073	150,072	1
Travel expenditure	18,000	26,576	25,795	781
Training and education	6,100	3,381	3,331	50
Other contractual services	<u>642,779</u>	<u>552,712</u>	<u>549,635</u>	<u>3,077</u>
Total Contractual Services	<u>889,730</u>	<u>837,290</u>	<u>832,274</u>	<u>5,016</u>
<b>Total Circuit Court Probation</b>	<u>9,515,826</u>	<u>9,657,620</u>	<u>11,182,418</u>	<u>(1,524,798)</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>DUI Evaluation Program</b>				
Personnel Services				
Salaries	\$ 651,675	\$ 651,675	\$ 552,052	\$ 99,623
Benefits	-	-	98,111	(98,111)
Total Personnel Services	<u>651,675</u>	<u>651,675</u>	<u>650,163</u>	<u>1,512</u>
Commodities				
Equipment	360	360	-	360
Other commodities	<u>23,000</u>	<u>23,000</u>	<u>21,744</u>	<u>1,256</u>
Total Commodities	<u>23,360</u>	<u>23,360</u>	<u>21,744</u>	<u>1,616</u>
Contractual Services				
Professional services	4,100	4,017	3,458	559
Repairs and maintenance	16	16	-	16
Travel expenditure	150	200	134	66
Training and education	1,500	1,498	1,498	-
Other contractual services	<u>21</u>	<u>56</u>	<u>35</u>	<u>21</u>
Total Contractual Services	<u>5,787</u>	<u>5,787</u>	<u>5,125</u>	<u>662</u>
<b>Total DUI Evaluation Program</b>	<u>680,822</u>	<u>680,822</u>	<u>677,032</u>	<u>3,790</u>
<b>Public Defender</b>				
Personnel Services				
Salaries	2,652,687	2,793,671	2,793,671	-
Benefits	<u>4,860</u>	<u>4,860</u>	<u>430,489</u>	<u>(425,629)</u>
Total Personnel Services	<u>2,657,547</u>	<u>2,798,531</u>	<u>3,224,160</u>	<u>(425,629)</u>
Commodities				
Equipment	3,500	4,857	4,856	1
Other commodities	<u>30,000</u>	<u>21,273</u>	<u>21,273</u>	<u>-</u>
Total Commodities	<u>33,500</u>	<u>26,130</u>	<u>26,129</u>	<u>1</u>
Contractual Services				
Professional services	60,500	13,437	13,316	121
Repairs and maintenance	8,000	9,715	9,666	49
Travel expenditure	4,064	4,243	4,085	158
Training and education	21,500	21,370	21,370	-
Other contractual services	<u>10,773</u>	<u>4,894</u>	<u>4,841</u>	<u>53</u>
Total Contractual Services	<u>104,837</u>	<u>53,659</u>	<u>53,278</u>	<u>381</u>
<b>Total Public Defender</b>	<u>2,795,884</u>	<u>2,878,320</u>	<u>3,303,567</u>	<u>(425,247)</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>State's Attorney</b>				
Personnel Services				
Salaries	\$ 9,096,021	\$ 8,908,965	\$ 8,907,407	\$ 1,558
Benefits	5,400	5,400	1,893,349	(1,887,949)
Total Personnel Services	<u>9,101,421</u>	<u>8,914,365</u>	<u>10,800,756</u>	<u>(1,886,391)</u>
Commodities				
Equipment	18,000	23,000	22,736	264
Other commodities	110,000	105,000	104,871	129
Total Commodities	<u>128,000</u>	<u>128,000</u>	<u>127,607</u>	<u>393</u>
Contractual Services				
Professional services	390,500	345,108	338,366	6,742
Utilities	10,000	12,500	11,508	992
Repairs and maintenance	2,700	3,700	3,371	329
Rentals	4,000	4,000	2,802	1,198
Travel expenditure	21,000	29,000	27,022	1,978
Training and education	47,000	49,000	44,468	4,532
Other contractual services	75,525	73,083	67,578	5,505
Total Contractual Services	<u>550,725</u>	<u>516,391</u>	<u>495,115</u>	<u>21,276</u>
<b>Total State's Attorney</b>	<u>9,780,146</u>	<u>9,558,756</u>	<u>11,423,478</u>	<u>(1,864,722)</u>
<b>SA - Children's Center</b>				
Personnel Services				
Salaries	529,537	529,537	513,314	16,223
Benefits	-	-	149,621	(149,621)
Total Personnel Services	<u>529,537</u>	<u>529,537</u>	<u>662,935</u>	<u>(133,398)</u>
Commodities				
Equipment	3,000	3,500	3,004	496
Other commodities	3,000	2,500	2,165	335
Total Commodities	<u>6,000</u>	<u>6,000</u>	<u>5,169</u>	<u>831</u>
Contractual Services				
Professional services	40,000	31,000	5,205	25,795
Utilities	5,000	5,000	3,296	1,704
Repairs and maintenance	6,650	6,650	3,624	3,026
Travel expenditure	5,000	6,400	5,400	1,000
Training and education	4,510	9,010	8,396	614
Matching funds	37,167	37,167	37,167	-
Other contractual services	12,235	15,335	9,120	6,215
Total Contractual Services	<u>110,562</u>	<u>110,562</u>	<u>72,208</u>	<u>38,354</u>
<b>Total SA - Children's Center</b>	<u>646,099</u>	<u>646,099</u>	<u>740,312</u>	<u>(94,213)</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Clerk of the Circuit Court</b>				
Personnel Services				
Salaries	\$ 7,739,259	\$ 7,739,259	\$ 7,549,482	\$ 189,777
Benefits	5,400	5,400	1,699,010	(1,693,610)
Total Personnel Services	<u>7,744,659</u>	<u>7,744,659</u>	<u>9,248,492</u>	<u>(1,503,833)</u>
Commodities				
Equipment	7,500	7,500	6,957	543
Other commodities	65,000	65,000	62,138	2,862
Total Commodities	<u>72,500</u>	<u>72,500</u>	<u>69,095</u>	<u>3,405</u>
Contractual Services				
Professional services	76,000	78,382	75,917	2,465
Repairs and maintenance	30,500	30,500	27,021	3,479
Rentals	44,500	51,817	51,817	-
Travel expenditure	13,000	16,006	13,013	2,993
Other contractual services	472,000	459,295	424,233	35,062
Total Contractual Services	<u>636,000</u>	<u>636,000</u>	<u>592,001</u>	<u>43,999</u>
<b>Total Clerk of the Circuit Court</b>	<u>8,453,159</u>	<u>8,453,159</u>	<u>9,909,588</u>	<u>(1,456,429)</u>
<b>Drainage</b>				
Commodities				
Equipment	-	500	454	46
Other commodities	29,000	7,340	6,075	1,265
Total Commodities	<u>29,000</u>	<u>7,840</u>	<u>6,529</u>	<u>1,311</u>
Contractual Services				
Professional services	145,500	151,386	151,383	3
Utilities	7,300	9,118	9,116	2
Repairs and maintenance	15,000	-	-	-
Training and education	-	150	150	-
Other contractual services	300,000	228,426	228,423	3
Total Contractual Services	<u>467,800</u>	<u>389,080</u>	<u>389,072</u>	<u>8</u>
Capital Outlay				
Capital outlay	-	178,351	170,999	7,352
Total Capital Outlay	<u>-</u>	<u>178,351</u>	<u>170,999</u>	<u>7,352</u>
<b>Total Drainage</b>	<u>496,800</u>	<u>575,271</u>	<u>566,600</u>	<u>8,671</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## General Fund Detailed Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Regional Office of Education</b>				
Personnel Services				
Salaries	\$ 614,770	\$ 611,826	\$ 611,129	\$ 697
Benefits	5,400	5,404	176,043	(170,639)
Total Personnel Services	<u>620,170</u>	<u>617,230</u>	<u>787,172</u>	<u>(169,942)</u>
Commodities				
Equipment	699	-	-	-
Other commodities	3,884	6,865	6,862	3
Total Commodities	<u>4,583</u>	<u>6,865</u>	<u>6,862</u>	<u>3</u>
Contractual Services				
Professional services	164,036	170,468	170,466	2
Repairs and maintenance	3,913	499	499	-
Rentals	-	2,287	2,286	1
Travel expenditure	10,457	10,069	9,663	406
Training and education	6,469	6,234	6,226	8
Other contractual services	3,434	2,275	2,274	1
Total Contractual Services	<u>188,309</u>	<u>191,832</u>	<u>191,414</u>	<u>418</u>
<b>Total Regional Office of Education</b>	<u>813,062</u>	<u>815,927</u>	<u>985,448</u>	<u>(169,521)</u>
 Total Expenditures	 <u>\$ 163,053,898</u>	 <u>\$ 148,006,285</u>	 <u>\$ 141,840,651</u>	 <u>\$ 6,165,634</u>

(Concluded)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet As of November 30, 2015

### Special Revenue Funds

	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund	Liability Insurance Fund
<b>Assets</b>					
Cash and investments	\$ 4,117,246	\$ 3,403,095	\$ 1,030,577	\$ 1,193,160	\$ 1,424,445
Receivables					
Taxes	2,908,974	1,507,573	5,156,455	3,538,347	3,033,021
State shared revenue	-	-	18,587	-	-
Interest	-	-	-	278	1,440
Accounts, net of allowance for doubtful accounts	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-
Due from other funds	-	48	220,674	445,664	218,402
Due from ETSB	-	-	12,235	7,801	-
Due from fiduciary funds	-	-	-	-	-
Inventory	-	-	-	-	-
Other assets	-	-	-	-	-
Total Assets	<u>\$ 7,026,220</u>	<u>\$ 4,910,716</u>	<u>\$ 6,438,528</u>	<u>\$ 5,185,250</u>	<u>\$ 4,677,308</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 76,886
Accrued payroll	57,956	38,804	204	60	6,178
Retainage payable	-	-	-	-	-
Claims payable	-	-	-	-	276,126
Unearned revenue	-	-	-	-	-
Compensated absences	-	-	-	-	-
Due to federal, state and other governmental units	-	-	53,702	-	-
Due to other funds	2,245	-	-	-	-
Other liabilities	-	-	-	-	-
Total Liabilities	<u>60,201</u>	<u>38,804</u>	<u>53,906</u>	<u>60</u>	<u>359,190</u>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for a future period	2,879,945	1,486,332	5,100,000	3,500,000	3,000,000
Unavailable other taxes	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>2,879,945</u>	<u>1,486,332</u>	<u>5,100,000</u>	<u>3,500,000</u>	<u>3,000,000</u>
<b>Fund Balances (Deficits)</b>					
Nonspendable	-	-	-	-	-
Restricted	4,086,074	3,385,580	1,284,622	1,685,190	1,318,118
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>4,086,074</u>	<u>3,385,580</u>	<u>1,284,622</u>	<u>1,685,190</u>	<u>1,318,118</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 7,026,220</u>	 <u>\$ 4,910,716</u>	 <u>\$ 6,438,528</u>	 <u>\$ 5,185,250</u>	 <u>\$ 4,677,308</u>



Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fee Fund	Detention Variance Fee Fund	GIS Recorder Fund
\$ 553,656	\$ 22,349	\$ 350,930	\$ 98,965	\$ 420,078	\$ 303,895	\$ 605,046
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,115	42	456	105	590	415	840
-	-	-	-	-	-	9,897
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 554,771</u>	<u>\$ 22,391</u>	<u>\$ 351,386</u>	<u>\$ 99,070</u>	<u>\$ 420,668</u>	<u>\$ 304,310</u>	<u>\$ 615,783</u>
\$ 138,877	\$ -	\$ 9,083	\$ -	\$ 19,960	\$ -	\$ 5,175
-	-	-	-	-	-	1,112
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>138,877</u>	<u>-</u>	<u>9,083</u>	<u>-</u>	<u>19,960</u>	<u>-</u>	<u>6,287</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
415,894	22,391	342,303	99,070	400,708	-	609,496
-	-	-	-	-	304,310	-
-	-	-	-	-	-	-
<u>415,894</u>	<u>22,391</u>	<u>342,303</u>	<u>99,070</u>	<u>400,708</u>	<u>304,310</u>	<u>609,496</u>
<u>\$ 554,771</u>	<u>\$ 22,391</u>	<u>\$ 351,386</u>	<u>\$ 99,070</u>	<u>\$ 420,668</u>	<u>\$ 304,310</u>	<u>\$ 615,783</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet As of November 30, 2015

### Special Revenue Funds (Continued)

	GIS Data Processing Fund	Sheriff's Basic Correctional Officer Training Fund	Economic Development and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund
<b>Assets</b>					
Cash and investments	\$ 568,717	\$ 119,315	\$ 2,451,630	\$ 481,371	\$ -
Receivables					
Taxes	-	-	-	-	-
State shared revenue	-	-	-	-	-
Interest	122	57	354	659	-
Accounts, net of allowance for doubtful accounts	131,850	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from ETSB	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Inventory	-	-	-	-	-
Other assets	-	-	-	-	-
Total Assets	<u>\$ 700,689</u>	<u>\$ 119,372</u>	<u>\$ 2,451,984</u>	<u>\$ 482,030</u>	<u>\$ -</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>					
<b>Liabilities</b>					
Accounts payable	\$ 4,739	\$ 88,323	\$ 55,727	\$ 14,616	\$ 4,171
Accrued payroll	29,693	-	44,104	1,938	-
Retainage payable	-	-	-	-	-
Claims payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Compensated absences	4,736	-	10,752	1,773	-
Due to federal, state and other governmental units	-	-	2,658	-	-
Due to other funds	-	-	13,967	-	74,996
Other liabilities	-	-	105,436	-	-
Total Liabilities	<u>39,168</u>	<u>88,323</u>	<u>232,644</u>	<u>18,327</u>	<u>79,167</u>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for a future period	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>					
Nonspendable	-	-	-	-	-
Restricted	661,521	31,049	2,219,340	463,703	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	(79,167)
Total Fund Balances (Deficits)	<u>661,521</u>	<u>31,049</u>	<u>2,219,340</u>	<u>463,703</u>	<u>(79,167)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 700,689</u>	<u>\$ 119,372</u>	<u>\$ 2,451,984</u>	<u>\$ 482,030</u>	<u>\$ -</u>

Rental Housing Support Program Fund	OEM Community Education and Voluntary Outreach Fund	Convalescent Center Foundation Funded Projects Fund	Coroner's Fee Fund	Circuit Clerk Operations and Administration Fund	Youth Home Fund	Drug Court and MICAP Fund
\$ 6,963	\$ 4,986	\$ 140,093	\$ 78,723	\$ 565,989	\$ 2,092,509	\$ 331,036
-	-	-	-	-	1,263,846	-
-	-	-	-	-	-	-
101	8	196	166	141	1,745	341
-	-	-	-	-	-	-
-	-	-	-	-	42,454	-
-	-	-	-	4,170	62,915	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 7,064</u>	<u>\$ 4,994</u>	<u>\$ 140,289</u>	<u>\$ 78,889</u>	<u>\$ 570,300</u>	<u>\$ 3,463,469</u>	<u>\$ 331,377</u>
\$ 607	\$ -	\$ 82,750	\$ 20,472	\$ 28,120	\$ 91,461	\$ 2,332
-	-	-	1,385	-	12,876	2,859
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	62,915	664,098	6,667
-	-	-	-	-	-	-
<u>607</u>	<u>-</u>	<u>82,750</u>	<u>21,857</u>	<u>91,035</u>	<u>768,435</u>	<u>11,858</u>
-	-	-	-	-	1,250,000	-
-	-	-	-	-	-	-
-	-	-	-	-	21,720	-
-	-	-	-	-	1,271,720	-
-	-	-	-	-	-	-
6,457	4,994	57,539	57,032	479,265	1,423,314	319,519
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,457</u>	<u>4,994</u>	<u>57,539</u>	<u>57,032</u>	<u>479,265</u>	<u>1,423,314</u>	<u>319,519</u>
<u>\$ 7,064</u>	<u>\$ 4,994</u>	<u>\$ 140,289</u>	<u>\$ 78,889</u>	<u>\$ 570,300</u>	<u>\$ 3,463,469</u>	<u>\$ 331,377</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet As of November 30, 2015

### Special Revenue Funds (Continued)

	Local Gasoline Tax Fund	Highway Motor Fuel Tax Fund	Animal Control Act Fund	Law Library Fund	Probation Services Fund
<b>Assets</b>					
Cash and investments	\$ 9,159,070	\$ 9,275,427	\$ 1,628,369	\$ 957,708	\$ 4,117,956
Receivables					
Taxes	-	-	-	-	-
State shared revenue	-	-	-	-	-
Interest	14,935	20,173	1,809	1,370	5,812
Accounts, net of allowance for doubtful accounts	479,051	-	-	-	-
Due from federal, state and other governmental units	476,989	584,552	-	-	-
Due from other funds	3,188,638	6,212,574	-	-	300,000
Due from ETSB	12,995	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Inventory	986,160	-	-	-	-
Other assets	54,950	-	-	-	-
Total Assets	<u>\$ 14,372,788</u>	<u>\$ 16,092,726</u>	<u>\$ 1,630,178</u>	<u>\$ 959,078</u>	<u>\$ 4,423,768</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>					
<b>Liabilities</b>					
Accounts payable	\$ 1,594,290	\$ 923,336	\$ 44,130	\$ 31,957	\$ 113,306
Accrued payroll	236,735	-	23,632	5,006	-
Retainage payable	142,298	167,928	-	-	-
Claims payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Compensated absences	71,078	-	602	-	-
Due to federal, state and other governmental units	624,553	343,943	625	-	-
Due to other funds	112,746	5,181	-	-	13,750
Other liabilities	374,403	-	-	-	-
Total Liabilities	<u>3,156,103</u>	<u>1,440,388</u>	<u>68,989</u>	<u>36,963</u>	<u>127,056</u>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for a future period	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-
Unavailable intergovernmental revenue	137,243	89,717	-	-	-
Total Deferred Inflows of Resources	<u>137,243</u>	<u>89,717</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>					
Nonspendable	986,160	-	-	-	-
Restricted	10,093,282	14,562,621	1,561,189	922,115	4,296,712
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>11,079,442</u>	<u>14,562,621</u>	<u>1,561,189</u>	<u>922,115</u>	<u>4,296,712</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 14,372,788</u>	<u>\$ 16,092,726</u>	<u>\$ 1,630,178</u>	<u>\$ 959,078</u>	<u>\$ 4,423,768</u>

Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund	Environment Related Public Works Project Fund	Township Project Reimbursement Fund	Wetland Mitigation Fund	Child Support Maintenance Fund
\$ 662,091	\$ 743,563	\$ 301,874	\$ 180,451	\$ 158,879	\$ 8,642,250	\$ 111,820
-	-	-	-	-	-	-
-	-	-	-	-	-	-
959	988	497	249	-	13,224	27
-	34,073	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
23,380	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 686,430</u>	<u>\$ 778,624</u>	<u>\$ 302,371</u>	<u>\$ 180,700</u>	<u>\$ 158,879</u>	<u>\$ 8,655,474</u>	<u>\$ 111,847</u>
\$ 10,962	\$ 20,095	\$ 192,316	\$ -	\$ -	\$ 63,702	\$ -
2,231	7,734	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	732	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	4,170
-	-	-	-	-	-	-
<u>13,193</u>	<u>28,561</u>	<u>192,316</u>	<u>-</u>	<u>-</u>	<u>63,702</u>	<u>4,170</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
673,237	750,063	110,055	180,700	158,879	8,591,772	107,677
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>673,237</u>	<u>750,063</u>	<u>110,055</u>	<u>180,700</u>	<u>158,879</u>	<u>8,591,772</u>	<u>107,677</u>
<u>\$ 686,430</u>	<u>\$ 778,624</u>	<u>\$ 302,371</u>	<u>\$ 180,700</u>	<u>\$ 158,879</u>	<u>\$ 8,655,474</u>	<u>\$ 111,847</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet As of November 30, 2015

### Special Revenue Funds (Continued)

	Federal Drug S.A. 1417 Fund	State Fund S.A. 1418 Fund	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Electronic Citation Operations Fund
<b>Assets</b>					
Cash and investments	\$ 241,266	\$ 125,586	\$ 150,432	\$ 23,296	\$ 318,956
Receivables					
Taxes	-	-	-	-	-
State shared revenue	-	-	-	-	-
Interest	-	-	-	29	446
Accounts, net of allowance for doubtful accounts	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from ETSB	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Inventory	-	-	-	-	-
Other assets	-	-	-	-	-
Total Assets	<u>\$ 241,266</u>	<u>\$ 125,586</u>	<u>\$ 150,432</u>	<u>\$ 23,325</u>	<u>\$ 319,402</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 40,064
Accrued payroll	-	-	-	-	-
Retainage payable	-	-	-	-	-
Claims payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Compensated absences	-	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-	-
Due to other funds	-	-	-	-	-
Other liabilities	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,064</u>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for a future period	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>					
Nonspendable	-	-	-	-	-
Restricted	241,266	125,586	150,432	23,325	279,338
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Deficits)	<u>241,266</u>	<u>125,586</u>	<u>150,432</u>	<u>23,325</u>	<u>279,338</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 241,266</u>	<u>\$ 125,586</u>	<u>\$ 150,432</u>	<u>\$ 23,325</u>	<u>\$ 319,402</u>

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Fee In Lieu of Water Quality Fund	Department of Energy Fund	Department of Health and Human Services Fund	Department of Homeland Security Fund	Department of Justice Fund	Department of Labor Fund	Department of Transportation Fund
\$ 274,732	\$ 4,035	\$ -	\$ -	\$ 82,964	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
264	-	-	-	-	-	-
-	-	-	-	-	-	-
-	688	1,455,153	-	221,232	1,311,761	284,082
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,698	-	-	-	-	-	-
<u>\$ 279,694</u>	<u>\$ 4,723</u>	<u>\$ 1,455,153</u>	<u>\$ -</u>	<u>\$ 304,196</u>	<u>\$ 1,311,761</u>	<u>\$ 284,082</u>

\$ -	\$ (343)	\$ 799,615	\$ -	\$ 80,189	\$ 544,684	\$ -
-	336	44,879	-	11,209	57,963	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,500	-	-
-	-	814	-	-	7,817	-
-	-	42,257	-	-	-	-
-	-	356,216	16,500	-	1,131,543	284,083
-	-	-	-	-	-	-
<u>-</u>	<u>(7)</u>	<u>1,243,781</u>	<u>16,500</u>	<u>92,898</u>	<u>1,742,007</u>	<u>284,083</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	688	406,404	-	67,029	-	284,082
-	688	406,404	-	67,029	-	284,082

-	-	-	-	-	-	-
-	4,042	-	-	144,269	-	-
279,694	-	-	-	-	-	-
-	-	(195,032)	(16,500)	-	(430,246)	(284,083)
<u>279,694</u>	<u>4,042</u>	<u>(195,032)</u>	<u>(16,500)</u>	<u>144,269</u>	<u>(430,246)</u>	<u>(284,083)</u>

<u>\$ 279,694</u>	<u>\$ 4,723</u>	<u>\$ 1,455,153</u>	<u>\$ -</u>	<u>\$ 304,196</u>	<u>\$ 1,311,761</u>	<u>\$ 284,082</u>
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(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet As of November 30, 2015

### Special Revenue Funds (Continued)

	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund	Illinois Attorney General Fund	Illinois Department of Aging Fund	Illinois Public Health Fund
<b>Assets</b>					
Cash and investments	\$ 102,240	\$ -	\$ -	\$ 366,878	\$ 29
Receivables					
Taxes	-	-	-	-	-
State shared revenue	-	-	-	-	-
Interest	-	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-	-
Due from federal, state and other governmental units	-	238,383	12,553	1,214,005	-
Due from other funds	-	-	-	-	-
Due from ETSB	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Inventory	-	-	-	-	-
Other assets	-	-	-	-	-
Total Assets	<u>\$ 102,240</u>	<u>\$ 238,383</u>	<u>\$ 12,553</u>	<u>\$ 1,580,883</u>	<u>\$ 29</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 38,746	\$ -
Accrued payroll	-	-	1,120	97,888	-
Retainage payable	-	-	-	-	-
Claims payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Compensated absences	-	-	-	6,811	-
Due to federal, state and other governmental units	-	2,656	-	471	-
Due to other funds	8,288	140,046	11,433	-	-
Other liabilities	-	-	-	-	-
Total Liabilities	<u>8,288</u>	<u>142,702</u>	<u>12,553</u>	<u>143,916</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for a future period	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-
Unavailable intergovernmental revenue	-	238,383	-	901,259	-
Total Deferred Inflows of Resources	<u>-</u>	<u>238,383</u>	<u>-</u>	<u>901,259</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>					
Nonspendable	-	-	-	-	-
Restricted	93,952	-	-	535,708	29
Committed	-	-	-	-	-
Unassigned	-	(142,702)	-	-	-
Total Fund Balances (Deficits)	<u>93,952</u>	<u>(142,702)</u>	<u>-</u>	<u>535,708</u>	<u>29</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 102,240</u>	<u>\$ 238,383</u>	<u>\$ 12,553</u>	<u>\$ 1,580,883</u>	<u>\$ 29</u>



Illinois Department of Revenue Fund	Illinois Department of Veteran Affairs Fund	Illinois Violence Prevention Authority Fund	Illinois State Agencies Fund	Illinois Department of Human Services Fund	Family Self Sufficiency Fund	Convalescent Center Foundation Grants Fund
\$ -	\$ 29,241	\$ -	\$ -	\$ -	\$ 40,504	\$ 30,044
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	47
-	-	-	-	-	-	-
-	-	-	105,460	28,153	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 29,241</u>	<u>\$ -</u>	<u>\$ 105,460</u>	<u>\$ 28,153</u>	<u>\$ 40,504</u>	<u>\$ 30,091</u>
\$ 100	\$ -	\$ -	\$ 736	\$ 1,995	\$ -	\$ 1,995
-	-	-	4,637	1,217	-	475
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	240	131,543	24,941	-	-
-	-	-	-	-	-	-
<u>100</u>	<u>-</u>	<u>240</u>	<u>136,916</u>	<u>28,153</u>	<u>-</u>	<u>2,470</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	15,000	-	105,460	28,153	-	27,503
-	15,000	-	105,460	28,153	-	27,503
-	-	-	-	-	-	-
-	14,241	-	-	-	40,504	118
-	-	-	-	-	-	-
(100)	-	(240)	(136,916)	(28,153)	-	-
(100)	14,241	(240)	(136,916)	(28,153)	40,504	118
<u>\$ -</u>	<u>\$ 29,241</u>	<u>\$ -</u>	<u>\$ 105,460</u>	<u>\$ 28,153</u>	<u>\$ 40,504</u>	<u>\$ 30,091</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet As of November 30, 2015

	<u>Special Revenue Funds (Continued)</u>		<u>Debt Service Funds</u>		
	<u>Illinois Community Action Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>	<u>Special Service Area Bonds Water System/ Sanitary Sewer Projects Fund</u>	<u>1993 General Obligation Bonds - Jail Project Fund</u>	<u>1993 General Obligation Bonds - Stormwater Project Fund</u>
<b>Assets</b>					
Cash and investments	\$ -	\$ 58,094,435	\$ 1,554,170	\$ 3,197,482	\$ 4,593,038
Receivables					
Taxes	-	17,408,216	1,184,040	-	-
State shared revenue	-	18,587	-	-	-
Interest	-	70,000	1,241	4,350	6,486
Accounts, net of allowance for doubtful accounts	-	654,871	-	-	-
Due from federal, state and other governmental units	1,921	5,977,386	-	-	-
Due from other funds	-	10,653,085	-	-	-
Due from ETSB	-	33,031	-	-	-
Due from fiduciary funds	-	23,380	-	-	-
Inventory	-	986,160	-	-	-
Other assets	-	59,648	-	-	-
Total Assets	<u>\$ 1,921</u>	<u>\$ 93,978,799</u>	<u>\$ 2,739,451</u>	<u>\$ 3,201,832</u>	<u>\$ 4,599,524</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 5,145,174	\$ -	\$ -	\$ -
Accrued payroll	-	692,231	-	-	-
Retainage payable	-	310,226	-	-	-
Claims payable	-	276,126	-	-	-
Unearned revenue	-	1,500	-	-	-
Compensated absences	-	105,115	-	-	-
Due to federal, state and other governmental units	-	1,070,865	-	-	-
Due to other funds	4,059	3,069,627	288,025	-	-
Other liabilities	-	479,839	-	-	-
Total Liabilities	<u>4,059</u>	<u>11,150,703</u>	<u>288,025</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for a future period	-	17,216,277	1,169,114	-	-
Unavailable other taxes	-	-	-	-	-
Unavailable intergovernmental revenue	-	2,322,641	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>19,538,918</u>	<u>1,169,114</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>					
Nonspendable	-	986,160	-	-	-
Restricted	-	63,034,291	1,282,312	3,201,832	4,599,524
Committed	-	584,004	-	-	-
Unassigned	(2,138)	(1,315,277)	-	-	-
Total Fund Balances (Deficits)	<u>(2,138)</u>	<u>63,289,178</u>	<u>1,282,312</u>	<u>3,201,832</u>	<u>4,599,524</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 1,921</u>	<u>\$ 93,978,799</u>	<u>\$ 2,739,451</u>	<u>\$ 3,201,832</u>	<u>\$ 4,599,524</u>

2005 General Obligation Refunding Bonds - Drainage Project Fund	2005 Transportation Revenue Refunding Bonds Fund	2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project Fund	2006 General Obligation Refunding Bonds - Stormwater Project Fund	2010 General Obligation Alternative Revenue Bonds Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	2015B General Obligation Refunding Bonds - Drainage Project Funds
\$ 5,602	\$ -	\$ 3,101,798	\$ 1,826,961	\$ 763	\$ 638,090	\$ 1,671,335
-	-	-	-	-	141,629	360,548
-	-	-	-	-	-	-
-	-	-	2,223	-	772	2,034
-	-	-	-	-	-	-
-	-	-	-	-	-	10,783
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,602</u>	<u>\$ -</u>	<u>\$ 3,101,798</u>	<u>\$ 1,829,184</u>	<u>\$ 763</u>	<u>\$ 780,491</u>	<u>\$ 2,044,700</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,602	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,602</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	47,488	119,160
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,488</u>	<u>119,160</u>
-	-	-	-	-	-	-
-	-	3,101,798	1,829,184	763	733,003	1,925,540
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>3,101,798</u>	<u>1,829,184</u>	<u>763</u>	<u>733,003</u>	<u>1,925,540</u>
<u>\$ 5,602</u>	<u>\$ -</u>	<u>\$ 3,101,798</u>	<u>\$ 1,829,184</u>	<u>\$ 763</u>	<u>\$ 780,491</u>	<u>\$ 2,044,700</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Balance Sheet As of November 30, 2015

	Debt Service Funds (Continued)		Capital Projects Funds		
	Total Nonmajor Debt Service Funds	2001 Stormwater Bond Project Fund	2010 General Obligation Alternative Revenue Bond Projects Fund	Children's Center Facility Construction Fund	2011 Drainage Bond Project Fund
<b>Assets</b>					
Cash and investments	\$ 16,589,239	\$ 1,124	\$ 5,075,469	\$ 18,823	\$ 13,540
Receivables					
Taxes	1,686,217	-	-	-	349
State shared revenue	-	-	-	-	-
Interest	17,106	19	-	26	16
Accounts, net of allowance for doubtful accounts	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-
Due from other funds	10,783	-	8,288	-	-
Due from ETSB	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-
Inventory	-	-	-	-	-
Other assets	-	-	-	-	-
Total Assets	<u>\$ 18,303,345</u>	<u>\$ 1,143</u>	<u>\$ 5,083,757</u>	<u>\$ 18,849</u>	<u>\$ 13,905</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ 1,172	\$ 413,815	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Retainage payable	-	-	-	-	-
Claims payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Compensated absences	-	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-	-
Due to other funds	293,627	-	-	-	-
Other liabilities	-	-	-	-	-
Total Liabilities	<u>293,627</u>	<u>1,172</u>	<u>413,815</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Property taxes levied for a future period	1,169,114	-	-	-	-
Unavailable other taxes	166,648	-	-	-	349
Unavailable intergovernmental revenue	-	-	-	-	-
Total Deferred Inflows of Resources	<u>1,335,762</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>349</u>
<b>Fund Balances (Deficits)</b>					
Nonspendable	-	-	-	-	-
Restricted	16,673,956	-	4,669,942	18,849	13,556
Committed	-	-	-	-	-
Unassigned	-	(29)	-	-	-
Total Fund Balances (Deficits)	<u>16,673,956</u>	<u>(29)</u>	<u>4,669,942</u>	<u>18,849</u>	<u>13,556</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 18,303,345</u>	<u>\$ 1,143</u>	<u>\$ 5,083,757</u>	<u>\$ 18,849</u>	<u>\$ 13,905</u>

Highway Impact Fees Fund	County Infrastructure Fund	Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Capital Projects Fund	Total Nonmajor Capital Projects Funds	Total Nonmajor Funds
\$ 6,655,470	\$ 2,391,059	\$ 558,974	\$ 2,652	\$ 912,790	\$ 15,629,901	\$ 90,313,575
-	-	-	-	-	349	19,094,782
-	-	-	-	-	-	18,587
9,147	3,462	859	4	-	13,533	100,639
-	-	-	-	-	-	654,871
-	-	-	-	-	-	5,977,386
-	-	-	-	-	8,288	10,672,156
-	-	-	-	-	-	33,031
-	-	-	-	-	-	23,380
-	-	-	-	-	-	986,160
-	-	-	-	-	-	59,648
<u>\$ 6,664,617</u>	<u>\$ 2,394,521</u>	<u>\$ 559,833</u>	<u>\$ 2,656</u>	<u>\$ 912,790</u>	<u>\$ 15,652,071</u>	<u>\$ 127,934,215</u>
\$ 193,088	\$ 267,095	\$ -	\$ -	\$ 557,724	\$ 1,432,894	\$ 6,578,068
-	-	-	-	-	-	692,231
-	-	-	-	-	-	310,226
-	-	-	-	-	-	276,126
-	-	-	-	-	-	1,500
-	-	-	-	-	-	105,115
510,621	-	-	-	-	510,621	1,581,486
-	-	-	-	-	-	3,363,254
-	-	-	-	-	-	479,839
<u>703,709</u>	<u>267,095</u>	<u>-</u>	<u>-</u>	<u>557,724</u>	<u>1,943,515</u>	<u>13,387,845</u>
-	-	-	-	-	-	18,385,391
-	-	-	-	-	349	166,997
-	-	-	-	-	-	2,322,641
-	-	-	-	-	349	20,875,029
-	-	-	-	-	-	986,160
5,960,908	-	559,833	2,656	-	11,225,744	90,933,991
-	2,127,426	-	-	355,066	2,482,492	3,066,496
-	-	-	-	-	(29)	(1,315,306)
<u>5,960,908</u>	<u>2,127,426</u>	<u>559,833</u>	<u>2,656</u>	<u>355,066</u>	<u>13,708,207</u>	<u>93,671,341</u>
<u>\$ 6,664,617</u>	<u>\$ 2,394,521</u>	<u>\$ 559,833</u>	<u>\$ 2,656</u>	<u>\$ 912,790</u>	<u>\$ 15,652,071</u>	<u>\$ 127,934,215</u>

(Concluded)

## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2015

#### Special Revenue Funds

	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund	Liability Insurance Fund
<b>Revenues</b>					
Taxes					
Property	\$ 2,674,249	\$ 1,955,824	\$ 5,159,835	\$ 3,494,850	\$ 3,018,012
Sales	-	-	-	-	-
Other	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental	77,977	-	413,178	-	-
Fines and forfeitures	-	-	-	-	-
Investment income (loss)	3,357	2,781	(1,498)	95	1,727
Miscellaneous	-	-	399,130	182,606	570,337
Total Revenues	<u>2,755,583</u>	<u>1,958,605</u>	<u>5,970,645</u>	<u>3,677,551</u>	<u>3,590,076</u>
<b>Expenditures</b>					
Current					
General government	-	-	2,598,773	1,423,452	5,344,655
Public safety	-	-	10,099,273	3,295,123	-
Public health	2,604,370	1,781,768	867	6,537	-
Highway, streets and bridges	-	-	73,839	32,196	-
Public services	-	-	275,743	121,424	-
Judicial	-	-	3,935,258	2,375,142	-
Conservation and recreation	-	-	22,014	9,712	-
Public works	-	-	64,648	26,558	-
Educational services	-	-	58,781	43,389	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-
Issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>2,604,370</u>	<u>1,781,768</u>	<u>17,129,196</u>	<u>7,333,533</u>	<u>5,344,655</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>151,213</u>	<u>176,837</u>	<u>(11,158,551)</u>	<u>(3,655,982)</u>	<u>(1,754,579)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	11,295,613	3,752,000	1,184,120
Transfers out	-	-	-	-	(363,921)
Sale of capital assets	-	-	-	-	-
Long term debt issued	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>11,295,613</u>	<u>3,752,000</u>	<u>820,199</u>
Net Change in Fund Balances	151,213	176,837	137,062	96,018	(934,380)
<b>Fund Balances (Deficits), Beginning of Year (as restated)</b>	<u>3,934,861</u>	<u>3,208,743</u>	<u>1,147,560</u>	<u>1,589,172</u>	<u>2,252,498</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 4,086,074</u>	<u>\$ 3,385,580</u>	<u>\$ 1,284,622</u>	<u>\$ 1,685,190</u>	<u>\$ 1,318,118</u>

Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fee Fund	Detention Variance Fee Fund	GIS Recorder Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,074,549	52,081	80,379	53,925	78,634	15,695	146,612
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,520	(74)	675	115	823	(1,144)	1,178
-	-	-	-	-	-	-
<u>2,077,069</u>	<u>52,007</u>	<u>81,054</u>	<u>54,040</u>	<u>79,457</u>	<u>14,551</u>	<u>147,790</u>
-	-	38,573	-	-	-	145,837
-	88,986	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,800,098	-	-	-	109,582	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,800,098</u>	<u>88,986</u>	<u>38,573</u>	<u>-</u>	<u>109,582</u>	<u>-</u>	<u>145,837</u>
<u>(723,029)</u>	<u>(36,979)</u>	<u>42,481</u>	<u>54,040</u>	<u>(30,125)</u>	<u>14,551</u>	<u>1,953</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(723,029)	(36,979)	42,481	54,040	(30,125)	14,551	1,953
<u>1,138,923</u>	<u>59,370</u>	<u>299,822</u>	<u>45,030</u>	<u>430,833</u>	<u>289,759</u>	<u>607,543</u>
<u>\$ 415,894</u>	<u>\$ 22,391</u>	<u>\$ 342,303</u>	<u>\$ 99,070</u>	<u>\$ 400,708</u>	<u>\$ 304,310</u>	<u>\$ 609,496</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2015

#### Special Revenue Funds (Continued)

	GIS Data Processing Fund	Sheriff's Basic Correctional Officer Training Fund	Economic Development and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Other	-	-	-	-	-
Fees, licenses and permits	-	-	1,968,354	-	-
Charges for services	1,957,060	-	453,336	209,717	-
Intergovernmental	-	-	32,393	-	-
Fines and forfeitures	-	-	128,495	-	30,689
Investment income (loss)	1,025	263	18,401	927	-
Miscellaneous	-	289,051	22,528	-	-
Total Revenues	<u>1,958,085</u>	<u>289,314</u>	<u>2,623,507</u>	<u>210,644</u>	<u>30,689</u>
<b>Expenditures</b>					
Current					
General government	1,429,445	-	-	-	-
Public safety	-	235,072	-	-	48,355
Public health	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-
Public services	-	-	2,580,571	-	-
Judicial	-	-	-	208,106	-
Conservation and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Educational services	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-
Issuance costs	-	-	-	-	-
Capital outlay	-	-	64,127	-	-
Total Expenditures	<u>1,429,445</u>	<u>235,072</u>	<u>2,644,698</u>	<u>208,106</u>	<u>48,355</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>528,640</u>	<u>54,242</u>	<u>(21,191)</u>	<u>2,538</u>	<u>(17,666)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	219,788	-	2,335,043	15,892	-
Transfers out	(2,526)	-	(102,604)	-	-
Sale of capital assets	-	-	-	-	-
Long term debt issued	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>217,262</u>	<u>-</u>	<u>2,232,439</u>	<u>15,892</u>	<u>-</u>
Net Change in Fund Balances	745,902	54,242	2,211,248	18,430	(17,666)
<b>Fund Balances (Deficits), Beginning of Year (as restated)</b>	<u>(84,381)</u>	<u>(23,193)</u>	<u>8,092</u>	<u>445,273</u>	<u>(61,501)</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 661,521</u>	<u>\$ 31,049</u>	<u>\$ 2,219,340</u>	<u>\$ 463,703</u>	<u>\$ (79,167)</u>



Rental Housing Support Program Fund	OEM Community Education and Voluntary Outreach Fund	Convalescent Center Foundation Funded Projects Fund	Coroner's Fee Fund	Circuit Clerk Operations and Administration Fund	Youth Home Fund	Drug Court and MICAP Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,265,247	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	20,717	-	193,635	316,097	7,645	391,987
-	-	-	-	-	252,896	94,749
-	-	-	-	-	-	-
168	12	273	244	2	3,239	444
-	1,480	(22)	-	(11)	702	-
<u>168</u>	<u>22,209</u>	<u>251</u>	<u>193,879</u>	<u>316,088</u>	<u>1,529,729</u>	<u>487,180</u>
-	-	-	-	-	-	-
-	17,977	-	197,641	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
121,244	-	-	-	-	-	-
-	-	-	-	120,319	949,201	350,266
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	84,550	18,163	-	-	-
<u>121,244</u>	<u>17,977</u>	<u>84,550</u>	<u>215,804</u>	<u>120,319</u>	<u>949,201</u>	<u>350,266</u>
<u>(121,076)</u>	<u>4,232</u>	<u>(84,299)</u>	<u>(21,925)</u>	<u>195,769</u>	<u>580,528</u>	<u>136,914</u>
-	-	-	-	-	150,000	-
-	-	-	-	-	-	-
-	-	-	-	-	175	-
-	-	-	-	-	-	-
-	-	-	-	-	150,175	-
(121,076)	4,232	(84,299)	(21,925)	195,769	730,703	136,914
<u>127,533</u>	<u>762</u>	<u>141,838</u>	<u>78,957</u>	<u>283,496</u>	<u>692,611</u>	<u>182,605</u>
<u>\$ 6,457</u>	<u>\$ 4,994</u>	<u>\$ 57,539</u>	<u>\$ 57,032</u>	<u>\$ 479,265</u>	<u>\$ 1,423,314</u>	<u>\$ 319,519</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2015

### Special Revenue Funds (Continued)

	Local Gasoline Tax Fund	Highway Motor Fuel Tax Fund	Animal Control Act Fund	Law Library Fund	Probation Services Fund
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Other	-	-	-	-	-
Fees, licenses and permits	1,002,633	-	-	-	-
Charges for services	1,327,038	-	1,820,237	354,383	1,210,539
Intergovernmental	626,607	1,048,200	-	-	-
Fines and forfeitures	-	-	5,539	-	-
Investment income (loss)	34,002	40,626	3,942	2,786	7,505
Miscellaneous	367,084	281,634	3,443	200	10,434
Total Revenues	<u>3,357,364</u>	<u>1,370,460</u>	<u>1,833,161</u>	<u>357,369</u>	<u>1,228,478</u>
<b>Expenditures</b>					
Current					
General government	376,023	-	1,398,075	-	-
Public safety	-	-	-	-	-
Public health	-	-	-	-	-
Highway, streets and bridges	15,000,734	4,618,069	-	-	-
Public services	-	-	-	-	-
Judicial	-	-	-	507,726	505,535
Conservation and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Educational services	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-
Issuance costs	-	-	-	-	-
Capital outlay	10,753,177	5,877,192	21,187	-	214,226
Total Expenditures	<u>26,129,934</u>	<u>10,495,261</u>	<u>1,419,262</u>	<u>507,726</u>	<u>719,761</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(22,772,570)</u>	<u>(9,124,801)</u>	<u>413,899</u>	<u>(150,357)</u>	<u>508,717</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	22,148,536	13,736,190	118,373	-	-
Transfers out	(684,522)	(4,000,000)	(94,468)	-	-
Sale of capital assets	4,175	-	-	-	-
Long term debt issued	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>21,468,189</u>	<u>9,736,190</u>	<u>23,905</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(1,304,381)	611,389	437,804	(150,357)	508,717
<b>Fund Balances (Deficits), Beginning of Year (as restated)</b>	<u>12,383,823</u>	<u>13,951,232</u>	<u>1,123,385</u>	<u>1,072,472</u>	<u>3,787,995</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 11,079,442</u>	<u>\$ 14,562,621</u>	<u>\$ 1,561,189</u>	<u>\$ 922,115</u>	<u>\$ 4,296,712</u>

Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund	Environment Related Public Works Project Fund	Township Project Reimbursement Fund	Wetland Mitigation Fund	Child Support Maintenance Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
23,380	506,289	1,999,331	-	-	747,241	278,917
-	-	-	-	105,000	340,583	-
-	-	-	-	-	-	-
1,347	1,365	800	347	-	28,043	393
32,636	-	-	-	-	-	75
<u>57,363</u>	<u>507,654</u>	<u>2,000,131</u>	<u>347</u>	<u>105,000</u>	<u>1,115,867</u>	<u>279,385</u>
100,194	433,824	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	89,150	-	-
-	-	-	-	-	-	-
-	-	2,142,099	-	-	-	300,947
-	-	-	-	-	1,221,161	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	741,976	-
<u>100,194</u>	<u>433,824</u>	<u>2,142,099</u>	<u>-</u>	<u>89,150</u>	<u>1,963,137</u>	<u>300,947</u>
<u>(42,831)</u>	<u>73,830</u>	<u>(141,968)</u>	<u>347</u>	<u>15,850</u>	<u>(847,270)</u>	<u>(21,562)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(42,831)	73,830	(141,968)	347	15,850	(847,270)	(21,562)
<u>716,068</u>	<u>676,233</u>	<u>252,023</u>	<u>180,353</u>	<u>143,029</u>	<u>9,439,042</u>	<u>129,239</u>
<u>\$ 673,237</u>	<u>\$ 750,063</u>	<u>\$ 110,055</u>	<u>\$ 180,700</u>	<u>\$ 158,879</u>	<u>\$ 8,591,772</u>	<u>\$ 107,677</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2015

### Special Revenue Funds (Continued)

	Federal Drug S.A. 1417 Fund	State Fund S.A. 1418 Fund	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Electronic Citation Operations Fund
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Other	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-
Charges for services	53,336	92,695	-	20,173	221,291
Intergovernmental	-	-	-	-	-
Fines and forfeitures	-	-	44,299	-	-
Investment income (loss)	1	-	1	40	542
Miscellaneous	-	-	-	-	-
Total Revenues	<u>53,337</u>	<u>92,695</u>	<u>44,300</u>	<u>20,213</u>	<u>221,833</u>
<b>Expenditures</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public health	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-
Public services	-	-	-	-	-
Judicial	48,845	109,477	-	13,959	267,196
Conservation and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Educational services	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-
Issuance costs	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	<u>48,845</u>	<u>109,477</u>	<u>-</u>	<u>13,959</u>	<u>267,196</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,492</u>	<u>(16,782)</u>	<u>44,300</u>	<u>6,254</u>	<u>(45,363)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Long term debt issued	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	4,492	(16,782)	44,300	6,254	(45,363)
<b>Fund Balances (Deficits), Beginning of Year (as restated)</b>	<u>236,774</u>	<u>142,368</u>	<u>106,132</u>	<u>17,071</u>	<u>324,701</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 241,266</u>	<u>\$ 125,586</u>	<u>\$ 150,432</u>	<u>\$ 23,325</u>	<u>\$ 279,338</u>

Fee In Lieu of Water Quality Fund	Department of Energy Fund	Department of Health and Human Services Fund	Department of Homeland Security Fund	Department of Justice Fund	Department of Labor Fund	Department of Transportation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
134,119	-	-	-	-	-	-
-	69,581	5,782,057	-	792,391	5,445,298	-
-	-	-	-	-	-	-
334	-	(249)	-	-	-	-
-	-	133,459	-	151,405	104,274	-
<u>134,453</u>	<u>69,581</u>	<u>5,915,267</u>	<u>-</u>	<u>943,796</u>	<u>5,549,572</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	188,884	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	70,269	5,417,911	-	-	5,964,032	261,581
-	-	809,258	-	582,407	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	66,771	-	-
<u>-</u>	<u>70,269</u>	<u>6,227,169</u>	<u>-</u>	<u>838,062</u>	<u>5,964,032</u>	<u>261,581</u>
<u>134,453</u>	<u>(688)</u>	<u>(311,902)</u>	<u>-</u>	<u>105,734</u>	<u>(414,460)</u>	<u>(261,581)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
134,453	(688)	(311,902)	-	105,734	(414,460)	(261,581)
<u>145,241</u>	<u>4,730</u>	<u>116,870</u>	<u>(16,500)</u>	<u>38,535</u>	<u>(15,786)</u>	<u>(22,502)</u>
<u>\$ 279,694</u>	<u>\$ 4,042</u>	<u>\$ (195,032)</u>	<u>\$ (16,500)</u>	<u>\$ 144,269</u>	<u>\$ (430,246)</u>	<u>\$ (284,083)</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2015

#### Special Revenue Funds (Continued)

	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund	Illinois Attorney General Fund	Illinois Department of Aging Fund	Illinois Public Health Fund
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ -	\$ -	\$ -	\$ -
Sales	-	-	-	-	-
Other	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental	62,023	2,541,847	28,879	3,838,735	4,334
Fines and forfeitures	-	-	-	-	-
Investment income (loss)	-	(165)	-	-	-
Miscellaneous	-	1,902	-	261,245	-
Total Revenues	<u>62,023</u>	<u>2,543,584</u>	<u>28,879</u>	<u>4,099,980</u>	<u>4,334</u>
<b>Expenditures</b>					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public health	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-
Public services	-	1,830,050	-	4,749,421	4,694
Judicial	-	-	28,879	-	-
Conservation and recreation	3,480	-	-	-	-
Public works	-	-	-	-	-
Educational services	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-
Issuance costs	-	-	-	-	-
Capital outlay	(42,717)	359,601	-	-	-
Total Expenditures	<u>(39,237)</u>	<u>2,189,651</u>	<u>28,879</u>	<u>4,749,421</u>	<u>4,694</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>101,260</u>	<u>353,933</u>	<u>-</u>	<u>(649,441)</u>	<u>(360)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Long term debt issued	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	101,260	353,933	-	(649,441)	(360)
<b>Fund Balances (Deficits), Beginning of Year (as restated)</b>	<u>(7,308)</u>	<u>(496,635)</u>	<u>-</u>	<u>1,185,149</u>	<u>389</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 93,952</u>	<u>\$ (142,702)</u>	<u>\$ -</u>	<u>\$ 535,708</u>	<u>\$ 29</u>

Illinois Department of Revenue Fund	Illinois Department of Veteran Affairs Fund	Illinois Violence Prevention Authority Fund	Illinois State Agencies Fund	Illinois Department of Human Services Fund	Family Self Sufficiency Fund	Convalescent Center Foundation Grants Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	15,000	16,529	153,713	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(48)	81
-	-	-	-	-	-	35,526
-	15,000	16,529	153,713	-	(48)	35,607
-	-	-	-	-	-	-
4,190	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	759	-	-	28,153	4,428	36,705
-	-	12,424	272,844	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,190	759	12,424	272,844	28,153	4,428	36,705
(4,190)	14,241	4,105	(119,131)	(28,153)	(4,476)	(1,098)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(4,190)	14,241	4,105	(119,131)	(28,153)	(4,476)	(1,098)
4,090	-	(4,345)	(17,785)	-	44,980	1,216
\$ (100)	\$ 14,241	\$ (240)	\$ (136,916)	\$ (28,153)	\$ 40,504	\$ 118

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2015

	<u>Special Revenue Funds (Continued)</u>		<u>Debt Service Funds</u>		
	Illinois Community Action Fund	Total Nonmajor Special Revenue Funds	Special Service Area Bonds Water System/ Sanitary Sewer Projects Fund	1993 General Obligation Bonds - Jail Project Fund	1993 General Obligation Bonds - Stormwater Project Fund
<b>Revenues</b>					
Taxes					
Property	\$ -	\$ 17,568,017	\$ 1,113,828	\$ -	\$ -
Sales	-	-	-	-	-
Other	-	-	-	-	-
Fees, licenses and permits	-	2,970,987	-	-	-
Charges for services	-	14,841,038	-	-	-
Intergovernmental	-	21,741,970	-	-	-
Fines and forfeitures	-	209,022	-	-	-
Investment income (loss)	-	157,246	1,600	8,298	12,318
Miscellaneous	21,128	2,870,246	37,065	-	-
Total Revenues	<u>21,128</u>	<u>60,358,526</u>	<u>1,152,493</u>	<u>8,298</u>	<u>12,318</u>
<b>Expenditures</b>					
Current					
General government	-	13,288,851	-	-	-
Public safety	-	14,175,501	-	-	-
Public health	-	4,393,542	-	-	-
Highway, streets and bridges	-	19,813,988	-	-	-
Public services	21,128	21,488,113	-	-	-
Judicial	-	16,449,568	-	-	-
Conservation and recreation	-	1,256,367	-	-	-
Public works	-	91,206	307,629	-	-
Educational services	-	102,170	-	-	-
Debt Service					
Principal	-	-	569,149	2,520,000	3,620,000
Interest	-	-	304,107	1,098,720	1,579,760
Fiscal agent fees	-	-	1,200	-	-
Issuance costs	-	-	-	-	-
Capital outlay	-	18,158,253	-	-	-
Total Expenditures	<u>21,128</u>	<u>109,217,559</u>	<u>1,182,085</u>	<u>3,618,720</u>	<u>5,199,760</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(48,859,033)</u>	<u>(29,592)</u>	<u>(3,610,422)</u>	<u>(5,187,442)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	54,955,555	-	3,688,160	5,298,400
Transfers out	-	(5,248,041)	-	-	-
Sale of capital assets	-	4,350	-	-	-
Long term debt issued	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>49,711,864</u>	<u>-</u>	<u>3,688,160</u>	<u>5,298,400</u>
Net Change in Fund Balances	-	852,831	(29,592)	77,738	110,958
<b>Fund Balances (Deficits), Beginning of Year (as restated)</b>	<u>(2,138)</u>	<u>62,436,347</u>	<u>1,311,904</u>	<u>3,124,094</u>	<u>4,488,566</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ (2,138)</u>	<u>\$ 63,289,178</u>	<u>\$ 1,282,312</u>	<u>\$ 3,201,832</u>	<u>\$ 4,599,524</u>



2005 General Obligation Refunding Bonds - Drainage Project Fund	2005 Transportation Revenue Refunding Bonds Fund	2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project Fund	2006 General Obligation Refunding Bonds - Stormwater Project Fund	2010 General Obligation Alternative Revenue Bonds Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund
\$ -	\$ -	\$ 3,691,112	\$ -	\$ -	\$ -	\$ -
626,845	-	-	-	-	565,066	852,528
-	9,493,835	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	7,452,211	-	-	-	-	-
-	-	-	-	-	-	-
4,574	519	92	4,313	-	1,042	(306)
-	-	-	-	-	-	36
<u>631,419</u>	<u>16,946,565</u>	<u>3,691,204</u>	<u>4,313</u>	<u>-</u>	<u>566,108</u>	<u>852,258</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
925,000	7,680,000	1,495,000	1,500,000	-	285,000	13,105,000
583,740	2,926,850	2,152,435	529,263	3,611,799	183,350	7,561
225	-	-	-	-	350	1,900
-	-	-	-	-	-	20,358
-	-	-	-	-	-	-
<u>1,508,965</u>	<u>10,606,850</u>	<u>3,647,435</u>	<u>2,029,263</u>	<u>3,611,799</u>	<u>468,700</u>	<u>13,134,819</u>
<u>(877,546)</u>	<u>6,339,715</u>	<u>43,769</u>	<u>(2,024,950)</u>	<u>(3,611,799)</u>	<u>97,408</u>	<u>(12,282,561)</u>
-	-	-	2,059,270	3,612,560	60,000	1,068,101
(1,128,101)	(24,477,908)	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	13,140,000
<u>(1,128,101)</u>	<u>(24,477,908)</u>	<u>-</u>	<u>2,059,270</u>	<u>3,612,560</u>	<u>60,000</u>	<u>14,208,101</u>
(2,005,647)	(18,138,193)	43,769	34,320	761	157,408	1,925,540
<u>2,005,647</u>	<u>18,138,193</u>	<u>3,058,029</u>	<u>1,794,864</u>	<u>2</u>	<u>575,595</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,101,798</u>	<u>\$ 1,829,184</u>	<u>\$ 763</u>	<u>\$ 733,003</u>	<u>\$ 1,925,540</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2015

	Debt Service Funds (Continued)		Capital Projects Funds		
	Total Nonmajor Debt Service Funds	2001 Stormwater Bond Project Fund	2010 General Obligation Alternative Revenue Bond Projects Fund	Children's Center Facility Construction Fund	2011 Drainage Bond Project Fund
<b>Revenues</b>					
Taxes					
Property	\$ 4,804,940	\$ -	\$ -	\$ -	\$ -
Sales	2,044,439	-	-	-	4,751
Other	9,493,835	-	-	-	-
Fees, licenses and permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Intergovernmental	7,452,211	-	189,139	-	-
Fines and forfeitures	-	-	-	-	-
Investment income (loss)	32,450	(33)	905	36	21
Miscellaneous	37,101	-	-	-	-
Total Revenues	<u>23,864,976</u>	<u>(33)</u>	<u>190,044</u>	<u>36</u>	<u>4,772</u>
<b>Expenditures</b>					
Current					
General government	-	-	1,147,384	-	-
Public safety	-	-	-	-	-
Public health	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-
Public services	-	-	-	-	-
Judicial	-	-	-	-	-
Conservation and recreation	-	17,885	-	-	-
Public works	307,629	-	-	-	-
Educational services	-	-	-	-	-
Debt Service					
Principal	31,699,149	-	-	-	-
Interest	12,977,585	-	-	-	-
Fiscal agent fees	3,675	-	-	-	-
Issuance costs	20,358	-	-	-	-
Capital outlay	-	-	1,272,282	-	-
Total Expenditures	<u>45,008,396</u>	<u>17,885</u>	<u>2,419,666</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(21,143,420)</u>	<u>(17,918)</u>	<u>(2,229,622)</u>	<u>36</u>	<u>4,772</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	15,786,491	-	-	-	-
Transfers out	(25,606,009)	-	-	-	-
Sale of capital assets	-	-	-	-	-
Long term debt issued	13,140,000	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,320,482</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(17,822,938)	(17,918)	(2,229,622)	36	4,772
<b>Fund Balances (Deficits), Beginning of Year (as restated)</b>	<u>34,496,894</u>	<u>17,889</u>	<u>6,899,564</u>	<u>18,813</u>	<u>8,784</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 16,673,956</u>	<u>\$ (29)</u>	<u>\$ 4,669,942</u>	<u>\$ 18,849</u>	<u>\$ 13,556</u>

Highway Impact Fees Fund	County Infrastructure Fund	Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Capital Projects Fund	Total Nonmajor Capital Projects Funds	Total Nonmajor Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,372,957
-	-	-	-	-	4,751	2,049,190
-	-	-	-	-	-	9,493,835
-	-	-	-	-	-	2,970,987
1,172,204	-	-	-	-	1,172,204	16,013,242
-	-	-	-	-	189,139	29,383,320
-	-	-	-	-	-	209,022
17,487	7,204	2,206	6	4,176	32,008	221,704
2	-	-	-	670,047	670,049	3,577,396
<u>1,189,693</u>	<u>7,204</u>	<u>2,206</u>	<u>6</u>	<u>674,223</u>	<u>2,068,151</u>	<u>86,291,653</u>
-	49,806	-	-	-	1,197,190	14,486,041
-	-	-	-	-	-	14,175,501
-	-	-	-	-	-	4,393,542
16,024	-	-	-	-	16,024	19,830,012
-	-	-	-	-	-	21,488,113
-	-	-	-	-	-	16,449,568
-	-	-	-	-	17,885	1,274,252
-	-	-	-	-	-	398,835
-	-	-	-	-	-	102,170
-	-	-	-	-	-	31,699,149
-	-	-	-	-	-	12,977,585
-	-	-	-	-	-	3,675
-	-	-	-	-	-	20,358
<u>1,219,388</u>	<u>364,228</u>	<u>177,812</u>	<u>-</u>	<u>9,070,946</u>	<u>12,104,656</u>	<u>30,262,909</u>
<u>1,235,412</u>	<u>414,034</u>	<u>177,812</u>	<u>-</u>	<u>9,070,946</u>	<u>13,335,755</u>	<u>167,561,710</u>
<u>(45,719)</u>	<u>(406,830)</u>	<u>(175,606)</u>	<u>6</u>	<u>(8,396,723)</u>	<u>(11,267,604)</u>	<u>(81,270,057)</u>
-	-	-	-	5,119,593	5,119,593	75,861,639
-	-	-	-	-	-	(30,854,050)
-	-	-	-	-	-	4,350
-	-	-	-	-	-	13,140,000
-	-	-	-	5,119,593	5,119,593	58,151,939
(45,719)	(406,830)	(175,606)	6	(3,277,130)	(6,148,011)	(23,118,118)
<u>6,006,627</u>	<u>2,534,256</u>	<u>735,439</u>	<u>2,650</u>	<u>3,632,196</u>	<u>19,856,218</u>	<u>116,789,459</u>
<u>\$ 5,960,908</u>	<u>\$ 2,127,426</u>	<u>\$ 559,833</u>	<u>\$ 2,656</u>	<u>\$ 355,066</u>	<u>\$ 13,708,207</u>	<u>\$ 93,671,341</u>

(Concluded)

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2015

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

#### **Budgeted Funds Only**

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

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

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

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

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

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

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

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

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

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

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

**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.

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2015

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

#### **Budgeted Funds Only**

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

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

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

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2015

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

#### **Budgeted Funds Only**

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

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

**Animal Control 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 the 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** – This fund is used to account for fee revenue to be used to design, construct, and maintain water quality or runoff volume reduction improvements.

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2015

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Special Revenue Funds**

#### **Budgeted Funds Only**

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

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

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

**Department of 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.

## **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2015

### **NONMAJOR GOVERNMENTAL FUNDS**

#### **Special Revenue Funds**

##### **Budgeted Funds Only**

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

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

**Illinois Department of Revenue** – This fund is used to account for funds received and expended from the State for the Tobacco Enforcement Program. 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.

**Illinois Department of Human Services** – This fund is used to account for the revenue and expenditures of grant funds received from the Illinois Department of Human Services for supportive housing programs.

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

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



# DUPAGE COUNTY, ILLINOIS

## Health Department IMRF Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 2,616,369	\$ 2,616,369	\$ 2,674,249	\$ 57,880
Intergovernmental	75,000	75,000	77,977	2,977
Investment income	2,000	2,000	3,357	1,357
Total Revenues	<u>2,693,369</u>	<u>2,693,369</u>	<u>2,755,583</u>	<u>62,214</u>
<b>Expenditures</b>				
<b>Public Health</b>				
Personnel services	<u>2,693,369</u>	<u>2,693,369</u>	<u>2,604,370</u>	<u>88,999</u>
Total Public Health	<u>2,693,369</u>	<u>2,693,369</u>	<u>2,604,370</u>	<u>88,999</u>
Total Expenditures	<u>2,693,369</u>	<u>2,693,369</u>	<u>2,604,370</u>	<u>88,999</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>151,213</u>	<u>151,213</u>
<b>Other Financing Sources (Uses)</b>				
Anticipated grants sources	125,000	125,000	-	(125,000)
Anticipated grants uses	<u>(125,000)</u>	<u>(125,000)</u>	<u>-</u>	<u>125,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>151,213</u>	<u>\$ 151,213</u>
<b>Fund Balance, Beginning of Year</b>			<u>3,934,861</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 4,086,074</u>	

# DUPAGE COUNTY, ILLINOIS

## Health Department FICA Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 1,934,139	\$ 1,934,139	\$ 1,955,824	\$ 21,685
Investment income	<u>1,000</u>	<u>1,000</u>	<u>2,781</u>	<u>1,781</u>
Total Revenues	<u>1,935,139</u>	<u>1,935,139</u>	<u>1,958,605</u>	<u>23,466</u>
<b>Expenditures</b>				
<b>Public Health</b>				
Personnel services	<u>1,935,139</u>	<u>1,935,139</u>	<u>1,781,768</u>	<u>153,371</u>
Total Public Health	<u>1,935,139</u>	<u>1,935,139</u>	<u>1,781,768</u>	<u>153,371</u>
Total Expenditures	<u>1,935,139</u>	<u>1,935,139</u>	<u>1,781,768</u>	<u>153,371</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>176,837</u>	<u>176,837</u>
<b>Other Financing Sources (Uses)</b>				
Anticipated grants sources	\$ 125,000	\$ 125,000	\$ -	\$ (125,000)
Anticipated grants uses	<u>(125,000)</u>	<u>(125,000)</u>	<u>-</u>	<u>125,000</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>176,837</u>	<u>\$ 176,837</u>
<b>Fund Balance, Beginning of Year</b>			<u>3,208,743</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 3,385,580</u>	

# DUPAGE COUNTY, ILLINOIS

## Illinois Municipal Retirement Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 5,175,000	\$ 5,175,000	\$ 5,159,835	\$ (15,165)
Intergovernmental	400,000	400,000	413,178	13,178
Investment income	500	500	(1,498)	(1,998)
Miscellaneous	4,418,650	4,418,650	399,130	(4,019,520)
Total Revenues	9,994,150	9,994,150	5,970,645	(4,023,505)
<b>Expenditures</b>				
<b>General Government</b>				
Personnel Services				
Benefits	21,570,000	21,570,000	2,598,773	18,971,227
Total Personnel Services	21,570,000	21,570,000	2,598,773	18,971,227
Total General Government	21,570,000	21,570,000	2,598,773	18,971,227
<b>Public Health</b>				
Personnel Services				
Benefits	-	-	867	(867)
Total Personnel Services	-	-	867	(867)
Total Public Health	-	-	867	(867)
<b>Public Safety</b>				
Personnel Services				
Benefits	-	-	10,099,273	(10,099,273)
Total Personnel Services	-	-	10,099,273	(10,099,273)
Total Public Safety	-	-	10,099,273	(10,099,273)
<b>Highways, Streets and Bridges</b>				
Personnel Services				
Benefits	-	-	73,839	(73,839)
Total Personnel Services	-	-	73,839	(73,839)
Total Highways, Streets and Bridges	-	-	73,839	(73,839)
<b>Public Services</b>				
Personnel Services				
Benefits	-	-	275,743	(275,743)
Total Personnel Services	-	-	275,743	(275,743)
Total Public Services	-	-	275,743	(275,743)
<b>Judicial</b>				
Personnel Services				
Benefits	-	-	3,935,258	(3,935,258)
Total Personnel Services	-	-	3,935,258	(3,935,258)
Total Judicial	-	-	3,935,258	(3,935,258)

# DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Conservation and Recreation</b>				
Personnel Services				
Benefits	\$ -	\$ -	\$ 22,014	\$ (22,014)
Total Personnel Services	-	-	22,014	(22,014)
Total Conservation and Recreation	-	-	22,014	(22,014)
<b>Public Works</b>				
Personnel Services				
Benefits	-	-	64,648	(64,648)
Total Personnel Services	-	-	64,648	(64,648)
Total Public Works	-	-	64,648	(64,648)
<b>Educational Services</b>				
Personnel Services				
Benefits	-	-	58,781	(58,781)
Total Personnel Services	-	-	58,781	(58,781)
Total Educational Services	-	-	58,781	(58,781)
 Total Expenditures	 21,570,000	 21,570,000	 17,129,196	 4,440,804
 Excess (Deficiency) of Revenues Over Expenditures	 (11,575,850)	 (11,575,850)	 (11,158,551)	 417,299
<b>Other Financing Sources</b>				
Transfers in	11,295,613	11,295,613	11,295,613	-
 Total Other Financing Sources	 11,295,613	 11,295,613	 11,295,613	 -
 Net Change in Fund Balance	 <u>\$ (280,237)</u>	 <u>\$ (280,237)</u>	 137,062	 <u>\$ 417,299</u>
<b>Fund Balance, Beginning of Year</b>			1,147,560	
<b>Fund Balance, End of Year</b>			<u>\$ 1,284,622</u>	

# DUPAGE COUNTY, ILLINOIS

## Social Security Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 3,506,000	\$ 3,506,000	\$ 3,494,850	\$ (11,150)
Investment income	590	590	95	(495)
Miscellaneous	3,108,625	3,108,625	182,606	(2,926,019)
Total Revenues	6,615,215	6,615,215	3,677,551	(2,937,664)
<b>Expenditures</b>				
<b>General Government</b>				
Personnel Services				
Benefits	10,350,000	10,350,000	1,423,452	8,926,548
Total Personnel Services	10,350,000	10,350,000	1,423,452	8,926,548
Total General Government	10,350,000	10,350,000	1,423,452	8,926,548
<b>Public Health</b>				
Personnel Services				
Benefits	-	-	6,537	(6,537)
Total Personnel Services	-	-	6,537	(6,537)
Total Public Health	-	-	6,537	(6,537)
<b>Public Safety</b>				
Personnel Services				
Benefits	-	-	3,295,123	(3,295,123)
Total Personnel Services	-	-	3,295,123	(3,295,123)
Total Public Safety	-	-	3,295,123	(3,295,123)
<b>Highways, Streets and Bridges</b>				
Personnel Services				
Benefits	-	-	32,196	(32,196)
Total Personnel Services	-	-	32,196	(32,196)
Total Highways, Streets and Bridges	-	-	32,196	(32,196)
<b>Public Services</b>				
Personnel Services				
Benefits	-	-	121,424	(121,424)
Total Personnel Services	-	-	121,424	(121,424)
Total Public Services	-	-	121,424	(121,424)
<b>Judicial</b>				
Personnel Services				
Benefits	-	-	2,375,142	(2,375,142)
Total Personnel Services	-	-	2,375,142	(2,375,142)
Total Judicial	-	-	2,375,142	(2,375,142)

# DUPAGE COUNTY, ILLINOIS

## Social Security Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Conservation and Recreation</b>				
Personnel Services				
Benefits	\$ -	\$ -	\$ 9,712	\$ (9,712)
Total Personnel Services	-	-	9,712	(9,712)
Total Conservation and Recreation	-	-	9,712	(9,712)
<b>Public Works</b>				
Personnel Services				
Benefits	-	-	26,558	(26,558)
Total Personnel Services	-	-	26,558	(26,558)
Total Public Works	-	-	26,558	(26,558)
<b>Educational Services</b>				
Personnel Services				
Benefits	-	-	43,389	(43,389)
Total Personnel Services	-	-	43,389	(43,389)
Total Educational Services	-	-	43,389	(43,389)
 Total Expenditures	 10,350,000	 10,350,000	 7,333,533	 3,016,467
 Excess (Deficiency) of Revenues Over Expenditures	 (3,734,785)	 (3,734,785)	 (3,655,982)	 78,803
<b>Other Financing Sources</b>				
Transfers in	3,752,000	3,752,000	3,752,000	-
 Total Other Financing Sources	 3,752,000	 3,752,000	 3,752,000	 -
 Net Change in Fund Balance	 \$ 17,215	 \$ 17,215	 96,018	 \$ 78,803
<b>Fund Balance, Beginning of Year</b>			1,589,172	
<b>Fund Balance, End of Year</b>			\$ 1,685,190	

# DUPAGE COUNTY, ILLINOIS

## Liability Insurance Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 3,005,000	\$ 3,005,000	\$ 3,018,012	\$ 13,012
Investment income	3,000	3,000	1,727	(1,273)
Miscellaneous	821,750	821,750	570,337	(251,413)
Total Revenues	3,829,750	3,829,750	3,590,076	(239,674)
<b>Expenditures</b>				
<b>General Government</b>				
Personnel Services				
Salaries	206,875	219,218	219,217	1
Benefits	59,470	50,551	50,430	121
Total Personnel Services	266,345	269,769	269,647	122
Commodities				
Equipment	159,646	150,206	150,205	1
Other commodities	25,000	9,823	9,821	2
Total Commodities	184,646	160,029	160,026	3
Contractual Services				
Professional services	185,000	121,435	120,015	1,420
Insurance	4,887,000	4,999,169	4,786,167	213,002
Travel expenditure	3,500	2,813	1,854	959
Training and education	4,500	7,500	6,870	630
Other contractual services	100,250	70,526	76	70,450
Total Contractual Services	5,180,250	5,201,443	4,914,982	286,461
Total General Government	5,631,241	5,631,241	5,344,655	286,586
Total Expenditures	5,631,241	5,631,241	5,344,655	286,586
Excess (Deficiency) of Revenues Over Expenditures	(1,801,491)	(1,801,491)	(1,754,579)	46,912
<b>Other Financing Sources</b>				
Transfers in	300,000	300,000	1,184,120	884,120
Transfers out	-	-	(363,921)	(363,921)
Total Other Financing Sources	300,000	300,000	820,199	520,199
Net Change in Fund Balance	\$ (1,501,491)	\$ (1,501,491)	(934,380)	\$ 567,111
<b>Fund Balance, Beginning of Year (as restated)</b>			2,252,498	
<b>Fund Balance, End of Year</b>			\$ 1,318,118	

# DUPAGE COUNTY, ILLINOIS

## Court Document Storage Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 2,300,000	\$ 2,300,000	\$ 2,074,549	\$ (225,451)
Investment income	<u>2,500</u>	<u>2,500</u>	<u>2,520</u>	<u>20</u>
Total Revenues	<u>2,302,500</u>	<u>2,302,500</u>	<u>2,077,069</u>	<u>(225,431)</u>
<b>Expenditures</b>				
<b>Judicial</b>				
Commodities				
Equipment	100,000	100,000	82,373	17,627
Other commodities	<u>100,000</u>	<u>100,000</u>	<u>57,339</u>	<u>42,661</u>
Total Commodities	<u>200,000</u>	<u>200,000</u>	<u>139,712</u>	<u>60,288</u>
Contractual Services				
Professional services	2,587,000	2,578,615	2,577,583	1,032
Repairs and maintenance	149,000	149,000	34,591	114,409
Other contractual services	<u>51,000</u>	<u>59,385</u>	<u>48,212</u>	<u>11,173</u>
Total Contractual Services	<u>2,787,000</u>	<u>2,787,000</u>	<u>2,660,386</u>	<u>126,614</u>
Total Judicial	<u>2,987,000</u>	<u>2,987,000</u>	<u>2,800,098</u>	<u>186,902</u>
Total Expenditures	<u>2,987,000</u>	<u>2,987,000</u>	<u>2,800,098</u>	<u>186,902</u>
Net Change in Fund Balance	<u>\$ (684,500)</u>	<u>\$ (684,500)</u>	<u>(723,029)</u>	<u>\$ (38,529)</u>
<b>Fund Balance, Beginning of Year</b>			<u>1,138,923</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 415,894</u>	



# DUPAGE COUNTY, ILLINOIS

## Crime Laboratory Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 98,500	\$ 98,500	\$ 52,081	\$ (46,419)
Investment income	<u>500</u>	<u>500</u>	<u>(74)</u>	<u>(574)</u>
Total Revenues	<u>99,000</u>	<u>99,000</u>	<u>52,007</u>	<u>(46,993)</u>
<b>Expenditures</b>				
<b>Public Safety</b>				
Commodities				
Equipment	2,760	2,760	-	2,760
Other commodities	<u>31,390</u>	<u>27,023</u>	<u>22,827</u>	<u>4,196</u>
Total Commodities	<u>34,150</u>	<u>29,783</u>	<u>22,827</u>	<u>6,956</u>
Contractual Services				
Professional services	7,826	7,478	6,053	1,425
Repairs and maintenance	54,140	54,488	54,487	1
Travel expenditure	1,735	1,735	619	1,116
Training and education	<u>5,096</u>	<u>5,096</u>	<u>5,000</u>	<u>96</u>
Total Contractual Services	<u>68,797</u>	<u>68,797</u>	<u>66,159</u>	<u>2,638</u>
Total Public Safety	<u>102,947</u>	<u>98,580</u>	<u>88,986</u>	<u>9,594</u>
Total Expenditures	<u>102,947</u>	<u>98,580</u>	<u>88,986</u>	<u>9,594</u>
Net Change in Fund Balance	<u>\$ (3,947)</u>	<u>\$ 420</u>	<u>\$ (36,979)</u>	<u>\$ (37,399)</u>
Fund Balance, Beginning of Year			<u>59,370</u>	
Fund Balance, End of Year			<u>\$ 22,391</u>	

## DUPAGE COUNTY, ILLINOIS

County Clerk Document Storage Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 65,000	\$ 65,000	\$ 80,379	\$ 15,379
Investment income	<u>800</u>	<u>800</u>	<u>675</u>	<u>(125)</u>
Total Revenues	<u>65,800</u>	<u>65,800</u>	<u>81,054</u>	<u>15,254</u>
<b>Expenditures</b>				
<b>General Government</b>				
Personnel Services				
Salaries	20,000	19,804	2,555	17,249
Benefits	<u>-</u>	<u>196</u>	<u>195</u>	<u>1</u>
Total Personnel Services	<u>20,000</u>	<u>20,000</u>	<u>2,750</u>	<u>17,250</u>
Commodities				
Other commodities	<u>12,000</u>	<u>12,000</u>	<u>11,993</u>	<u>7</u>
Total Commodities	<u>12,000</u>	<u>12,000</u>	<u>11,993</u>	<u>7</u>
Contractual Services				
Professional services	30,000	30,000	9,083	20,917
Repairs and maintenance	5,000	5,000	2,207	2,793
Other contractual services	<u>16,000</u>	<u>16,000</u>	<u>12,540</u>	<u>3,460</u>
Total Contractual Services	<u>51,000</u>	<u>51,000</u>	<u>23,830</u>	<u>27,170</u>
Total General Government	<u>83,000</u>	<u>83,000</u>	<u>38,573</u>	<u>44,427</u>
Total Expenditures	<u>83,000</u>	<u>83,000</u>	<u>38,573</u>	<u>44,427</u>
Net Change in Fund Balance	<u>\$ (17,200)</u>	<u>\$ (17,200)</u>	42,481	<u>\$ 59,681</u>
<b>Fund Balance, Beginning of Year</b>			<u>299,822</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 342,303</u>	

## DUPAGE COUNTY, ILLINOIS

### Arrestee's Medical Cost Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 70,000	\$ 70,000	\$ 53,925	\$ (16,075)
Investment income	<u>500</u>	<u>500</u>	<u>115</u>	<u>(385)</u>
Total Revenues	<u>70,500</u>	<u>70,500</u>	<u>54,040</u>	<u>(16,460)</u>
<b>Expenditures</b>				
<b>Public Safety</b>				
Contractual Services				
Other contractual services	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>
Total Contractual Services	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>
Total Public Safety	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>
Total Expenditures	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>
Net Change in Fund Balance	<u>\$ 500</u>	<u>\$ 500</u>	54,040	<u>\$ 53,540</u>
Fund Balance, Beginning of Year			<u>45,030</u>	
Fund Balance, End of Year			<u>\$ 99,070</u>	

## DUPAGE COUNTY, ILLINOIS

Children's Waiting Room Fee Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 100,000	\$ 100,000	\$ 78,634	\$ (21,366)
Investment income	<u>1,300</u>	<u>1,300</u>	<u>823</u>	<u>(477)</u>
Total Revenues	<u>101,300</u>	<u>101,300</u>	<u>79,457</u>	<u>(21,843)</u>
<b>Expenditures</b>				
<b>Judicial</b>				
Contractual Services				
Other contractual services	<u>100,000</u>	<u>100,000</u>	<u>109,582</u>	<u>(9,582)</u>
Total Contractual Services	<u>100,000</u>	<u>100,000</u>	<u>109,582</u>	<u>(9,582)</u>
Total Judicial	<u>100,000</u>	<u>100,000</u>	<u>109,582</u>	<u>(9,582)</u>
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>109,582</u>	<u>(9,582)</u>
Net Change in Fund Balances	<u>\$ 1,300</u>	<u>\$ 1,300</u>	<u>(30,125)</u>	<u>\$ (31,425)</u>
<b>Fund Balance, Beginning of Year</b>			<u>430,833</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 400,708</u>	

## DUPAGE COUNTY, ILLINOIS

### Detention Variance Fee Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 6,000	\$ 6,000	\$ 15,695	\$ 9,695
Investment income	<u>600</u>	<u>600</u>	<u>(1,144)</u>	<u>(1,744)</u>
Total Revenues	<u>6,600</u>	<u>6,600</u>	<u>14,551</u>	<u>7,951</u>
<b>Expenditures</b>				
<b>Conservation and Recreation</b>				
Contractual Services				
Professional services	<u>32,900</u>	<u>32,900</u>	<u>-</u>	<u>32,900</u>
Total Contractual Services	<u>32,900</u>	<u>32,900</u>	<u>-</u>	<u>32,900</u>
Total Conservation and Recreation	<u>32,900</u>	<u>32,900</u>	<u>-</u>	<u>32,900</u>
<b>Capital Outlay</b>				
Capital outlay	<u>245,500</u>	<u>245,500</u>	<u>-</u>	<u>245,500</u>
Total Capital Outlay	<u>245,500</u>	<u>245,500</u>	<u>-</u>	<u>245,500</u>
Total Expenditures	<u>278,400</u>	<u>278,400</u>	<u>-</u>	<u>278,400</u>
Net Change in Fund Balance	<u>\$ (271,800)</u>	<u>\$ (271,800)</u>	14,551	<u>\$ 286,351</u>
<b>Fund Balance, Beginning of Year</b>			<u>289,759</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 304,310</u>	

## DUPAGE COUNTY, ILLINOIS

### GIS Recorder Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 192,000	\$ 192,000	\$ 146,612	\$ (45,388)
Investment income	<u>950</u>	<u>950</u>	<u>1,178</u>	<u>228</u>
Total Revenues	<u>192,950</u>	<u>192,950</u>	<u>147,790</u>	<u>(45,160)</u>
<b>Expenditures</b>				
<b>General Government</b>				
Personnel Services				
Salaries	74,388	74,388	36,770	37,618
Benefits	<u>28,535</u>	<u>28,535</u>	<u>12,821</u>	<u>15,714</u>
Total Personnel Services	<u>102,923</u>	<u>102,923</u>	<u>49,591</u>	<u>53,332</u>
Commodities				
Equipment	<u>28,500</u>	<u>28,500</u>	<u>-</u>	<u>28,500</u>
Total Commodities	<u>28,500</u>	<u>28,500</u>	<u>-</u>	<u>28,500</u>
Contractual Services				
Professional services	85,000	85,000	73,025	11,975
Repairs and maintenance	15,000	15,000	8,564	6,436
Rentals	20,000	20,000	14,657	5,343
Other contractual services	<u>25,174</u>	<u>25,174</u>	<u>-</u>	<u>25,174</u>
Total Contractual Services	<u>145,174</u>	<u>145,174</u>	<u>96,246</u>	<u>48,928</u>
Total General Government	<u>276,597</u>	<u>276,597</u>	<u>145,837</u>	<u>130,760</u>
Total Expenditures	<u>276,597</u>	<u>276,597</u>	<u>145,837</u>	<u>130,760</u>
Net Change in Fund Balance	<u>\$ (83,647)</u>	<u>\$ (83,647)</u>	1,953	<u>\$ 85,600</u>
<b>Fund Balance, Beginning of Year</b>			<u>607,543</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 609,496</u>	

## DUPAGE COUNTY, ILLINOIS

### GIS Data Processing Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 1,767,300	\$ 1,767,300	\$ 1,957,060	\$ 189,760
Investment income	<u>2,000</u>	<u>2,000</u>	<u>1,025</u>	<u>(975)</u>
Total Revenues	<u>1,769,300</u>	<u>1,769,300</u>	<u>1,958,085</u>	<u>188,785</u>
<b>Expenditures</b>				
<b>General Government</b>				
Personnel Services				
Salaries	960,229	992,446	920,918	71,528
Benefits	<u>319,103</u>	<u>351,678</u>	<u>290,281</u>	<u>61,397</u>
Total Personnel Services	<u>1,279,332</u>	<u>1,344,124</u>	<u>1,211,199</u>	<u>132,925</u>
Commodities				
Equipment	12,000	12,000	6,159	5,841
Other commodities	<u>12,586</u>	<u>12,586</u>	<u>6,276</u>	<u>6,310</u>
Total Commodities	<u>24,586</u>	<u>24,586</u>	<u>12,435</u>	<u>12,151</u>
Contractual Services				
Professional services	132,000	91,439	28,275	63,164
Insurance	4,905	4,905	-	4,905
Utilities	6,000	6,000	5,252	748
Repairs and maintenance	-	1,865	1,865	-
Rentals	4,400	3,440	2,639	801
Travel expenditure	3,000	3,901	3,804	97
Training and education	3,100	4,367	1,810	2,557
Other contractual services	<u>437,623</u>	<u>410,319</u>	<u>162,166</u>	<u>248,153</u>
Total Contractual Services	<u>591,028</u>	<u>526,236</u>	<u>205,811</u>	<u>320,425</u>
Total General Government	<u>1,894,946</u>	<u>1,894,946</u>	<u>1,429,445</u>	<u>465,501</u>
Total Expenditures	<u>1,894,946</u>	<u>1,894,946</u>	<u>1,429,445</u>	<u>465,501</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(125,646)</u>	<u>(125,646)</u>	<u>528,640</u>	<u>654,286</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	219,788	219,788
Transfers out	<u>-</u>	<u>-</u>	<u>(2,526)</u>	<u>(2,526)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>217,262</u>	<u>217,262</u>
Net Change in Fund Balance	<u>\$ (125,646)</u>	<u>\$ (125,646)</u>	<u>745,902</u>	<u>\$ 871,548</u>
Fund Balance (Deficit), Beginning of Year			<u>(84,381)</u>	
Fund Balance, End of Year			<u>\$ 661,521</u>	

## DUPAGE COUNTY, ILLINOIS

### Sheriff's Basic Correctional Officer Training Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ 75	\$ 75	\$ 263	\$ 188
Miscellaneous	<u>150,000</u>	<u>150,000</u>	<u>289,051</u>	<u>139,051</u>
Total Revenues	<u>150,075</u>	<u>150,075</u>	<u>289,314</u>	<u>139,239</u>
<b>Expenditures</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries	7,991	7,991	5,874	2,117
Benefits	<u>-</u>	<u>2,138</u>	<u>2,137</u>	<u>1</u>
Total Personnel Services	<u>7,991</u>	<u>10,129</u>	<u>8,011</u>	<u>2,118</u>
Commodities				
Equipment	7,573	4,843	4,842	1
Other commodities	<u>12,178</u>	<u>8,442</u>	<u>8,442</u>	<u>-</u>
Total Commodities	<u>19,751</u>	<u>13,285</u>	<u>13,284</u>	<u>1</u>
Contractual Services				
Professional services	7,787	11,666	11,665	1
Training and education	58,016	78,253	77,855	398
Other contractual services	<u>64,156</u>	<u>94,368</u>	<u>124,257</u>	<u>(29,889)</u>
Total Contractual Services	<u>129,959</u>	<u>184,287</u>	<u>213,777</u>	<u>(29,490)</u>
Total Public Safety	<u>157,701</u>	<u>207,701</u>	<u>235,072</u>	<u>(27,371)</u>
Total Expenditures	<u>157,701</u>	<u>207,701</u>	<u>235,072</u>	<u>(27,371)</u>
Net Change in Fund Balance	<u>\$ (7,626)</u>	<u>\$ (57,626)</u>	54,242	<u>\$ 111,868</u>
<b>Fund Balance (Deficit), Beginning of Year</b>			<u>(23,193)</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 31,049</u>	



## DUPAGE COUNTY, ILLINOIS

Economic Development and Planning Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Fees, licenses and permits	\$ 2,317,000	\$ 2,317,000	\$ 1,968,354	\$ (348,646)
Intergovernmental	43,000	43,000	32,393	(10,607)
Charges for services	445,100	445,100	453,336	8,236
Fines and forfeitures	40,000	40,000	128,495	88,495
Investment income	3,510	3,510	18,401	14,891
Miscellaneous	15,000	15,000	22,528	7,528
<b>Total Revenues</b>	<b>2,863,610</b>	<b>2,863,610</b>	<b>2,623,507</b>	<b>(240,103)</b>
<b>Expenditures</b>				
<b>Public Services</b>				
Personnel Services				
Salaries	1,426,381	1,391,688	1,354,858	36,830
Benefits	520,626	555,319	517,548	37,771
<b>Total Personnel Services</b>	<b>1,947,007</b>	<b>1,947,007</b>	<b>1,872,406</b>	<b>74,601</b>
Commodities				
Equipment	25,900	25,908	19,782	6,126
Other commodities	34,800	34,792	29,846	4,946
<b>Total Commodities</b>	<b>60,700</b>	<b>60,700</b>	<b>49,628</b>	<b>11,072</b>
Contractual Services				
Professional services	223,500	196,374	108,147	88,227
Insurance	-	91,056	-	91,056
Utilities	14,100	14,100	8,956	5,144
Repairs and maintenance	32,000	13,150	12,081	1,069
Rentals	10,750	10,750	8,432	2,318
Travel expenditure	3,500	3,948	3,217	731
Training and education	7,000	7,000	5,050	1,950
Other contractual services	976,900	931,372	512,654	418,718
<b>Total Contractual Services</b>	<b>1,267,750</b>	<b>1,267,750</b>	<b>658,537</b>	<b>609,213</b>
<b>Total Public Services</b>	<b>3,275,457</b>	<b>3,275,457</b>	<b>2,580,571</b>	<b>694,886</b>
<b>Capital Outlay</b>				
Capital outlay	78,000	78,000	64,127	13,873
<b>Total Capital Outlay</b>	<b>78,000</b>	<b>78,000</b>	<b>64,127</b>	<b>13,873</b>
<b>Total Expenditures</b>	<b>3,353,457</b>	<b>3,353,457</b>	<b>2,644,698</b>	<b>708,759</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(489,847)</b>	<b>(489,847)</b>	<b>(21,191)</b>	<b>468,656</b>

## DUPAGE COUNTY, ILLINOIS

Economic Development and Planning Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Other Financing Sources (Uses)</b>				
Transfers in	\$ 480,000	\$ 480,000	\$ 2,335,043	\$ 1,855,043
Transfers out	<u>-</u>	<u>-</u>	<u>(102,604)</u>	<u>(102,604)</u>
Total Other Financing Sources (Uses)	<u>480,000</u>	<u>480,000</u>	<u>2,232,439</u>	<u>1,752,439</u>
Net Change in Fund Balance	<u>\$ (9,847)</u>	<u>\$ (9,847)</u>	2,211,248	<u>\$ 2,221,095</u>
<b>Fund Balance, Beginning of Year</b>			<u>8,092</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 2,219,340</u>	

## DUPAGE COUNTY, ILLINOIS

### Neutral Site Custody Exchange Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 250,000	\$ 281,454	\$ 209,717	\$ (71,737)
Investment income	1,963	1,963	927	(1,036)
Miscellaneous	500	500	-	(500)
Total Revenues	252,463	283,917	210,644	(73,273)
<b>Expenditures</b>				
<b>Judicial</b>				
Personnel Services				
Salaries	145,786	145,616	101,667	43,949
Benefits	51,016	51,186	28,311	22,875
Total Personnel Services	196,802	196,802	129,978	66,824
Commodities				
Equipment	1,383	3,432	3,432	-
Other commodities	2,766	4,149	3,631	518
Total Commodities	4,149	7,581	7,063	518
Contractual Services				
Professional services	830	14,030	14,000	30
Rentals	1,000	1,000	663	337
Travel expenditure	358	1,858	1,084	774
Training and education	2,500	1,700	915	785
Other contractual services	56,961	71,083	54,403	16,680
Total Contractual Services	61,649	89,671	71,065	18,606
Total Judicial	262,600	294,054	208,106	85,948
Total Expenditures	262,600	294,054	208,106	85,948
Excess (Deficiency) of Revenues Over Expenditures	(10,137)	(10,137)	2,538	12,675
<b>Other Financing Sources</b>				
Transfers in	-	-	15,892	15,892
Total Other Financing Sources	-	-	15,892	15,892
Net Change in Fund Balance	\$ (10,137)	\$ (10,137)	18,430	\$ 28,567
<b>Fund Balance, Beginning of Year</b>			445,273	
<b>Fund Balance, End of Year</b>			<u>\$ 463,703</u>	

## DUPAGE COUNTY, ILLINOIS

Sheriff's Police Vehicle Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 36,800	\$ 36,800	\$ -	\$ (36,800)
Fines and forfeitures	<u>-</u>	<u>-</u>	<u>30,689</u>	<u>30,689</u>
Total Revenues	<u>36,800</u>	<u>36,800</u>	<u>30,689</u>	<u>(6,111)</u>
<b>Expenditures</b>				
<b>Public Safety</b>				
Commodities				
Equipment	<u>42,525</u>	<u>46,892</u>	<u>48,355</u>	<u>(1,463)</u>
Total Commodities	<u>42,525</u>	<u>46,892</u>	<u>48,355</u>	<u>(1,463)</u>
Total Public Safety	<u>42,525</u>	<u>46,892</u>	<u>48,355</u>	<u>(1,463)</u>
Total Expenditures	<u>42,525</u>	<u>46,892</u>	<u>48,355</u>	<u>(1,463)</u>
Net Change in Fund Balance	<u>\$ (5,725)</u>	<u>\$ (10,092)</u>	<u>(17,666)</u>	<u>\$ (7,574)</u>
<b>Fund Balance (Deficit), Beginning of Year</b>			<u>(61,501)</u>	
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (79,167)</u>	

## DUPAGE COUNTY, ILLINOIS

Rental Housing Support Program Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 168	\$ 168
Total Revenues	-	-	168	168
<b>Expenditures</b>				
<b>Public Services</b>				
Commodities				
Equipment	10,000	10,000	2,481	7,519
Other commodities	1,000	1,000	958	42
Total Commodities	11,000	11,000	3,439	7,561
Contractual Services				
Professional services	75,000	75,020	75,020	-
Repairs and maintenance	5,000	4,163	4,163	-
Travel expenditure	3,500	3,500	2,804	696
Other contractual services	51,000	51,818	35,818	16,000
Total Contractual Services	134,500	134,501	117,805	16,696
Total Public Services	145,500	145,501	121,244	24,257
Total Expenditures	145,500	145,501	121,244	24,257
Net Change in Fund Balance	\$ (145,500)	\$ (145,501)	(121,076)	\$ 24,425
<b>Fund Balance, Beginning of Year</b>			127,533	
<b>Fund Balance, End of Year</b>			\$ 6,457	

## DUPAGE COUNTY, ILLINOIS

OEM Community Education and Voluntary Outreach Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 22,500	\$ 22,500	\$ 20,717	\$ (1,783)
Investment income	-	-	12	12
Miscellaneous	<u>3,500</u>	<u>3,500</u>	<u>1,480</u>	<u>(2,020)</u>
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>22,209</u>	<u>(3,791)</u>
<b>Expenditures</b>				
<b>Public Safety</b>				
Commodities				
Equipment	-	270	270	-
Other commodities	<u>2,000</u>	<u>1,730</u>	<u>1,417</u>	<u>313</u>
Total Commodities	<u>2,000</u>	<u>2,000</u>	<u>1,687</u>	<u>313</u>
Contractual Services				
Professional services	4,000	4,000	831	3,169
Other contractual services	<u>20,000</u>	<u>20,000</u>	<u>15,459</u>	<u>4,541</u>
Total Contractual Services	<u>24,000</u>	<u>24,000</u>	<u>16,290</u>	<u>7,710</u>
Total Public Safety	<u>26,000</u>	<u>26,000</u>	<u>17,977</u>	<u>8,023</u>
Total Expenditures	<u>26,000</u>	<u>26,000</u>	<u>17,977</u>	<u>8,023</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	4,232	<u>\$ 4,232</u>
<b>Fund Balance, Beginning of Year</b>			<u>762</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 4,994</u>	

## DUPAGE COUNTY, ILLINOIS

Convalescent Center Foundation Funded Projects Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 273	\$ 273
Miscellaneous	<u>120,000</u>	<u>120,000</u>	<u>(22)</u>	<u>(120,022)</u>
Total Revenues	<u>120,000</u>	<u>120,000</u>	<u>251</u>	<u>(119,749)</u>
<b>Expenditures</b>				
<b>Capital Outlay</b>				
Capital outlay	<u>150,000</u>	<u>150,000</u>	<u>84,550</u>	<u>65,450</u>
Total Capital Outlay	<u>150,000</u>	<u>150,000</u>	<u>84,550</u>	<u>65,450</u>
Total Expenditures	<u>150,000</u>	<u>150,000</u>	<u>84,550</u>	<u>65,450</u>
Net Change in Fund Balance	<u>\$ (30,000)</u>	<u>\$ (30,000)</u>	<u>(84,299)</u>	<u>\$ (54,299)</u>
<b>Fund Balance, Beginning of Year</b>			<u>141,838</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 57,539</u>	

## DUPAGE COUNTY, ILLINOIS

### Coroner's Fee Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 157,000	\$ 157,000	\$ 193,635	\$ 36,635
Investment income	-	-	244	244
Total Revenues	157,000	157,000	193,879	36,879
<b>Expenditures</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries	40,000	46,000	44,698	1,302
Benefits	17,126	17,326	13,090	4,236
Total Personnel Services	57,126	63,326	57,788	5,538
Commodities				
Equipment	1,000	38,226	22,225	16,001
Other commodities	25,364	44,101	24,011	20,090
Total Commodities	26,364	82,327	46,236	36,091
Contractual Services				
Professional services	18,000	87,714	77,211	10,503
Utilities	5,445	2,945	-	2,945
Repairs and maintenance	5,500	2,500	2,411	89
Rentals	1,500	750	600	150
Travel expenditure	6,300	1,300	845	455
Training and education	17,500	10,000	9,402	598
Other contractual services	1,000	5,373	3,148	2,225
Total Contractual Services	55,245	110,582	93,617	16,965
Total Public Safety	138,735	256,235	197,641	58,594
<b>Capital Outlay</b>				
Capital outlay	-	19,500	18,163	1,337
Total Capital Outlay	-	19,500	18,163	1,337
Total Expenditures	138,735	275,735	215,804	59,931
Net Change in Fund Balance	\$ 18,265	\$ (118,735)	(21,925)	\$ 96,810
<b>Fund Balance, Beginning of Year</b>			78,957	
<b>Fund Balance, End of Year</b>			\$ 57,032	



## DUPAGE COUNTY, ILLINOIS

### Circuit Clerk Operations and Administration Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 139,650	\$ 139,650	\$ 316,097	\$ 176,447
Investment income	-	-	2	2
Miscellaneous	-	-	(11)	(11)
	<u>139,650</u>	<u>139,650</u>	<u>316,088</u>	<u>176,438</u>
<b>Total Revenues</b>	<u>139,650</u>	<u>139,650</u>	<u>316,088</u>	<u>176,438</u>
<b>Expenditures</b>				
<b>Judicial</b>				
Personnel Services				
Benefits	-	-	(27)	27
Total Personnel Services	-	-	(27)	27
Commodities				
Equipment	20,000	20,000	2,232	17,768
Other commodities	11,500	11,500	297	11,203
Total Commodities	31,500	31,500	2,529	28,971
Contractual Services				
Professional services	63,000	58,851	27,923	30,928
Utilities	18,000	19,665	17,116	2,549
Repairs and maintenance	10,000	12,460	12,460	-
Rentals	60,000	60,000	51,273	8,727
Travel expenditure	10,000	10,000	6,033	3,967
Training and education	7,000	7,000	2,989	4,011
Other contractual services	42,000	42,024	23	42,001
Total Contractual Services	210,000	210,000	117,817	92,183
Total Judicial	241,500	241,500	120,319	121,181
<b>Total Expenditures</b>	<u>241,500</u>	<u>241,500</u>	<u>120,319</u>	<u>121,181</u>
<b>Net Change in Fund Balance</b>	<u>\$ (101,850)</u>	<u>\$ (101,850)</u>	195,769	<u>\$ 297,619</u>
<b>Fund Balance, Beginning of Year</b>			<u>283,496</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 479,265</u>	

# DUPAGE COUNTY, ILLINOIS

## Youth Home Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 1,250,000	\$ 1,250,000	\$ 1,265,247	\$ 15,247
Intergovernmental	70,000	70,000	252,896	182,896
Charges for services	2,500	2,500	7,645	5,145
Investment income	-	-	3,239	3,239
Miscellaneous	-	-	702	702
<b>Total Revenues</b>	<u>1,322,500</u>	<u>1,322,500</u>	<u>1,529,729</u>	<u>207,229</u>
<b>Expenditures</b>				
<b>Judicial</b>				
Personnel Services				
Salaries	372,071	360,779	338,579	22,200
Benefits	125,289	136,581	117,487	19,094
<b>Total Personnel Services</b>	<u>497,360</u>	<u>497,360</u>	<u>456,066</u>	<u>41,294</u>
Commodities				
Equipment	6,000	5,964	2,749	3,215
Other commodities	10,413	10,449	6,360	4,089
<b>Total Commodities</b>	<u>16,413</u>	<u>16,413</u>	<u>9,109</u>	<u>7,304</u>
Contractual Services				
Professional services	783,569	783,569	472,963	310,606
Utilities	9,000	9,000	7,511	1,489
Repairs and maintenance	3,465	2,615	847	1,768
Rentals	1,409	1,409	1,397	12
Travel expenditure	550	1,150	812	338
Training and education	1,250	1,250	205	1,045
Other contractual services	4,626	4,876	291	4,585
<b>Total Contractual Services</b>	<u>803,869</u>	<u>803,869</u>	<u>484,026</u>	<u>319,843</u>
<b>Total Judicial</b>	<u>1,317,642</u>	<u>1,317,642</u>	<u>949,201</u>	<u>368,441</u>
<b>Total Expenditures</b>	<u>1,317,642</u>	<u>1,317,642</u>	<u>949,201</u>	<u>368,441</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,858</u>	<u>4,858</u>	<u>580,528</u>	<u>575,670</u>
<b>Other Financing Sources</b>				
Transfers in	150,000	150,000	150,000	-
Sale of capital assets	-	-	175	175
<b>Total Other Financing Sources</b>	<u>150,000</u>	<u>150,000</u>	<u>150,175</u>	<u>175</u>
<b>Net Change in Fund Balance</b>	<u>\$ 154,858</u>	<u>\$ 154,858</u>	<u>730,703</u>	<u>\$ 575,845</u>
<b>Fund Balance, Beginning of Year</b>			<u>692,611</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 1,423,314</u>	

## DUPAGE COUNTY, ILLINOIS

### Drug Court and MICAP Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 94,749	\$ 94,749
Charges for services	550,000	550,000	391,987	(158,013)
Investment income	700	700	444	(256)
	<u>550,700</u>	<u>550,700</u>	<u>487,180</u>	<u>(63,520)</u>
<b>Total Revenues</b>	<u>550,700</u>	<u>550,700</u>	<u>487,180</u>	<u>(63,520)</u>
<b>Expenditures</b>				
<b>Judicial</b>				
Personnel Services				
Salaries	174,004	175,004	143,552	31,452
Benefits	120,981	119,981	62,104	57,877
Total Personnel Services	294,985	294,985	205,656	89,329
Commodities				
Other commodities	750	750	278	472
Total Commodities	750	750	278	472
Contractual Services				
Professional services	223,527	220,106	139,044	81,062
Utilities	572	572	-	572
Rentals	2,870	6,541	5,167	1,374
Travel expenditure	200	350	121	229
Training and education	450	450	-	450
Other contractual services	11,372	10,972	-	10,972
Total Contractual Services	238,991	238,991	144,332	94,659
Total Judicial	534,726	534,726	350,266	184,460
	<u>534,726</u>	<u>534,726</u>	<u>350,266</u>	<u>184,460</u>
<b>Total Expenditures</b>	<u>534,726</u>	<u>534,726</u>	<u>350,266</u>	<u>184,460</u>
<b>Net Change in Fund Balance</b>	<u>\$ 15,974</u>	<u>\$ 15,974</u>	136,914	<u>\$ 120,940</u>
<b>Fund Balance, Beginning of Year</b>			<u>182,605</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 319,519</u>	

## DUPAGE COUNTY, ILLINOIS

### Local Gasoline Tax Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Fees, licenses and permits	\$ 400,000	\$ 400,000	\$ 1,002,633	\$ 602,633
Charges for services	1,560,000	1,560,000	1,327,038	(232,962)
Intergovernmental	1,779,777	1,779,777	626,607	(1,153,170)
Investment income	60,000	60,000	34,002	(25,998)
Miscellaneous	190,000	190,000	367,084	177,084
<b>Total Revenues</b>	<b>3,989,777</b>	<b>3,989,777</b>	<b>3,357,364</b>	<b>(632,413)</b>
<b>Expenditures</b>				
<b>General Government</b>				
Personnel Services				
Salaries	383,836	383,836	154,849	228,987
Benefits	20,848	81,839	63,892	17,947
<b>Total Personnel Services</b>	<b>404,684</b>	<b>465,675</b>	<b>218,741</b>	<b>246,934</b>
Commodities				
Equipment	7,000	7,000	1,880	5,120
Other commodities	147,200	158,700	141,793	16,907
<b>Total Commodities</b>	<b>154,200</b>	<b>165,700</b>	<b>143,673</b>	<b>22,027</b>
Contractual Services				
Utilities	2,000	2,000	1,598	402
Repairs and maintenance	600	600	391	209
Travel expenditure	600	600	-	600
Training and education	1,100	1,100	165	935
Other contractual services	11,700	14,200	11,455	2,745
<b>Total Contractual Services</b>	<b>16,000</b>	<b>18,500</b>	<b>13,609</b>	<b>4,891</b>
<b>Total General Government</b>	<b>574,884</b>	<b>649,875</b>	<b>376,023</b>	<b>273,852</b>
<b>Highway, Streets and Bridges</b>				
Personnel Services				
Salaries	6,759,685	6,671,113	6,360,648	310,465
Benefits	3,000,272	2,846,325	2,635,801	210,524
<b>Total Personnel Services</b>	<b>9,759,957</b>	<b>9,517,438</b>	<b>8,996,449</b>	<b>520,989</b>
Commodities				
Equipment	174,100	273,713	129,571	144,142
Other commodities	5,825,700	5,476,554	2,815,557	2,660,997
<b>Total Commodities</b>	<b>5,999,800</b>	<b>5,750,267</b>	<b>2,945,128</b>	<b>2,805,139</b>
Contractual Services				
Professional services	454,500	310,952	97,445	213,507
Insurance	256,000	657,103	-	657,103
Utilities	559,000	494,788	346,502	148,286
Repairs and maintenance	2,871,435	2,812,953	2,010,290	802,663
Rentals	41,800	39,300	21,569	17,731
Travel expenditure	15,000	15,000	8,683	6,317

## DUPAGE COUNTY, ILLINOIS

### Local Gasoline Tax Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Training and education	\$ 55,900	\$ 57,783	\$ 51,808	\$ 5,975
Other contractual services	<u>733,308</u>	<u>920,851</u>	<u>522,860</u>	<u>397,991</u>
Total Contractual Services	<u>4,986,943</u>	<u>5,308,730</u>	<u>3,059,157</u>	<u>2,249,573</u>
Total Highway, Streets and Bridges	<u>20,746,700</u>	<u>20,576,435</u>	<u>15,000,734</u>	<u>5,575,701</u>
<b>Capital Outlay</b>				
Capital outlay	<u>16,467,897</u>	<u>16,563,171</u>	<u>10,753,177</u>	<u>5,809,994</u>
Total Capital Outlay	<u>16,467,897</u>	<u>16,563,171</u>	<u>10,753,177</u>	<u>5,809,994</u>
 Total Expenditures	 <u>37,789,481</u>	 <u>37,789,481</u>	 <u>26,129,934</u>	 <u>11,659,547</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(33,799,704)</u>	 <u>(33,799,704)</u>	 <u>(22,772,570)</u>	 <u>11,027,134</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	19,089,000	19,089,000	22,148,536	3,059,536
Transfers out	-	-	(684,522)	(684,522)
Sale of capital assets	<u>25,000</u>	<u>25,000</u>	<u>4,175</u>	<u>(20,825)</u>
 Total Other Financing Sources (Uses)	 <u>19,114,000</u>	 <u>19,114,000</u>	 <u>21,468,189</u>	 <u>2,354,189</u>
 Net Change in Fund Balance	 <u>\$ (14,685,704)</u>	 <u>\$ (14,685,704)</u>	 <u>(1,304,381)</u>	 <u>\$ 13,381,323</u>
 <b>Fund Balance, Beginning of Year</b>			 <u>12,383,823</u>	
 <b>Fund Balance, End of Year</b>			 <u>\$ 11,079,442</u>	

## DUPAGE COUNTY, ILLINOIS

### Highway Motor Fuel Tax Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 1,779,777	\$ 1,779,777	\$ 1,048,200	\$ (731,577)
Investment income	65,000	65,000	40,626	(24,374)
Miscellaneous	<u>-</u>	<u>-</u>	<u>281,634</u>	<u>281,634</u>
Total Revenues	<u>1,844,777</u>	<u>1,844,777</u>	<u>1,370,460</u>	<u>(474,317)</u>
<b>Expenditures</b>				
<b>Highway, Streets and Bridges</b>				
Contractual Services				
Professional services	550,000	550,000	166,145	383,855
Repairs and maintenance	5,475,000	5,475,000	4,450,591	1,024,409
Other contractual services	<u>20,000</u>	<u>20,000</u>	<u>1,333</u>	<u>18,667</u>
Total Contractual Services	<u>6,045,000</u>	<u>6,045,000</u>	<u>4,618,069</u>	<u>1,426,931</u>
Total Highway, Streets and Bridges	<u>6,045,000</u>	<u>6,045,000</u>	<u>4,618,069</u>	<u>1,426,931</u>
<b>Capital Outlay</b>				
Capital outlay	<u>10,996,195</u>	<u>10,996,195</u>	<u>5,877,192</u>	<u>5,119,003</u>
Total Capital Outlay	<u>10,996,195</u>	<u>10,996,195</u>	<u>5,877,192</u>	<u>5,119,003</u>
Total Expenditures	<u>17,041,195</u>	<u>17,041,195</u>	<u>10,495,261</u>	<u>6,545,934</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(15,196,418)</u>	<u>(15,196,418)</u>	<u>(9,124,801)</u>	<u>6,071,617</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	3,671,500	3,671,500	13,736,190	10,064,690
Transfers out	<u>-</u>	<u>-</u>	<u>(4,000,000)</u>	<u>(4,000,000)</u>
Total Other Financing Sources (Uses)	<u>3,671,500</u>	<u>3,671,500</u>	<u>9,736,190</u>	<u>6,064,690</u>
Net Change in Fund Balance	<u>\$ (11,524,918)</u>	<u>\$ (11,524,918)</u>	611,389	<u>\$ 12,136,307</u>
<b>Fund Balance, Beginning of Year</b>			<u>13,951,232</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 14,562,621</u>	

## DUPAGE COUNTY, ILLINOIS

### Animal Control Act Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 1,769,500	\$ 1,769,500	\$ 1,820,237	\$ 50,737
Fines and forfeitures	4,575	4,575	5,539	964
Investment income	4,200	4,200	3,942	(258)
Miscellaneous	10,496	10,496	3,443	(7,053)
<b>Total Revenues</b>	<u>1,788,771</u>	<u>1,788,771</u>	<u>1,833,161</u>	<u>44,390</u>
<b>Expenditures</b>				
<b>General Government</b>				
Personnel Services				
Salaries	849,232	794,232	727,973	66,259
Benefits	342,858	397,858	296,403	101,455
Total Personnel Services	<u>1,192,090</u>	<u>1,192,090</u>	<u>1,024,376</u>	<u>167,714</u>
Commodities				
Equipment	10,000	34,000	20,026	13,974
Other commodities	121,814	125,814	94,125	31,689
Total Commodities	<u>131,814</u>	<u>159,814</u>	<u>114,151</u>	<u>45,663</u>
Contractual Services				
Professional services	83,000	147,000	136,775	10,225
Insurance	10,400	91,900	222	91,678
Utilities	64,137	58,578	41,147	17,431
Repairs and maintenance	18,940	20,259	13,968	6,291
Rentals	6,500	6,500	5,180	1,320
Travel expenditure	3,600	3,600	2,003	1,597
Training and education	3,800	3,800	1,802	1,998
Other contractual services	243,090	73,830	58,451	15,379
Total Contractual Services	<u>433,467</u>	<u>405,467</u>	<u>259,548</u>	<u>145,919</u>
Total General Government	<u>1,757,371</u>	<u>1,757,371</u>	<u>1,398,075</u>	<u>359,296</u>
<b>Capital Outlay</b>				
Capital outlay	<u>35,000</u>	<u>35,000</u>	<u>21,187</u>	<u>13,813</u>
Total Capital Outlay	<u>35,000</u>	<u>35,000</u>	<u>21,187</u>	<u>13,813</u>
<b>Total Expenditures</b>	<u>1,792,371</u>	<u>1,792,371</u>	<u>1,419,262</u>	<u>373,109</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,600)</u>	<u>(3,600)</u>	<u>413,899</u>	<u>417,499</u>

## DUPAGE COUNTY, ILLINOIS

Animal Control Act Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Other Financing Sources (Uses)</b>				
Transfers in	\$ -	\$ -	\$ 118,373	\$ 118,373
Transfers out	<u>-</u>	<u>-</u>	<u>(94,468)</u>	<u>(94,468)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>23,905</u>	<u>23,905</u>
Net Change in Fund Balance	<u>\$ (3,600)</u>	<u>\$ (3,600)</u>	437,804	<u>\$ 441,404</u>
<b>Fund Balance, Beginning of Year</b>			<u>1,123,385</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 1,561,189</u>	



# DUPAGE COUNTY, ILLINOIS

## Law Library Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 511,200	\$ 511,200	\$ 354,383	\$ (156,817)
Investment income	3,000	3,000	2,786	(214)
Miscellaneous	-	-	200	200
Total Revenues	514,200	514,200	357,369	(156,831)
<b>Expenditures</b>				
<b>Judicial</b>				
Personnel Services				
Salaries	163,988	157,885	155,446	2,439
Benefits	64,703	84,086	73,660	10,426
Total Personnel Services	228,691	241,971	229,106	12,865
Commodities				
Equipment	8,500	8,060	433	7,627
Other commodities	275,000	275,441	267,610	7,831
Total Commodities	283,500	283,501	268,043	15,458
Contractual Services				
Professional services	1,800	4,290	4,290	-
Utilities	100	100	-	100
Repairs and maintenance	500	-	-	-
Rentals	3,500	3,500	3,429	71
Travel expenditure	1,600	100	-	100
Training and education	1,600	1,110	358	752
Other contractual services	70,830	57,550	2,500	55,050
Total Contractual Services	79,930	66,650	10,577	56,073
Total Expenditures	592,121	592,122	507,726	84,396
Net Change in Fund Balance	\$ (77,921)	\$ (77,922)	(150,357)	\$ (72,435)
<b>Fund Balance, Beginning of Year</b>			1,072,472	
<b>Fund Balance, End of Year</b>			\$ 922,115	

## DUPAGE COUNTY, ILLINOIS

### Probation Services Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 1,052,000	\$ 1,052,000	\$ 1,210,539	\$ 158,539
Investment income	-	-	7,505	7,505
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>10,434</u>	<u>434</u>
 Total Revenues	 <u>1,062,000</u>	 <u>1,062,000</u>	 <u>1,228,478</u>	 <u>166,478</u>
<b>Expenditures</b>				
<b>Judicial</b>				
Commodities				
Equipment	46,100	46,100	40,572	5,528
Other commodities	<u>29,287</u>	<u>57,787</u>	<u>49,030</u>	<u>8,757</u>
Total Commodities	<u>75,387</u>	<u>103,887</u>	<u>89,602</u>	<u>14,285</u>
Contractual Services				
Professional services	368,700	272,361	160,072	112,289
Repairs and maintenance	8,458	13,029	10,538	2,491
Rentals	52,720	52,720	27,931	24,789
Travel expenditure	7,000	16,319	7,855	8,464
Training and education	9,770	15,270	9,219	6,051
Matching funds	26,000	26,000	20,344	5,656
Other contractual services	<u>266,751</u>	<u>265,200</u>	<u>179,974</u>	<u>85,226</u>
Total Contractual Services	<u>739,399</u>	<u>660,899</u>	<u>415,933</u>	<u>244,966</u>
Total Judicial	<u>814,786</u>	<u>764,786</u>	<u>505,535</u>	<u>259,251</u>
 <b>Capital Outlay</b>				
Capital outlay	<u>574,000</u>	<u>624,000</u>	<u>214,226</u>	<u>409,774</u>
Total Capital Outlay	<u>574,000</u>	<u>624,000</u>	<u>214,226</u>	<u>409,774</u>
 Total Expenditures	 <u>1,388,786</u>	 <u>1,388,786</u>	 <u>719,761</u>	 <u>669,025</u>
 Net Change in Fund Balance	 <u>\$ (326,786)</u>	 <u>\$ (326,786)</u>	 508,717	 <u>\$ 835,503</u>
 <b>Fund Balance, Beginning of Year</b>			 <u>3,787,995</u>	
 <b>Fund Balance, End of Year</b>			 <u>\$ 4,296,712</u>	

## DUPAGE COUNTY, ILLINOIS

Tax Sale Automation Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 30,000	\$ 30,000	\$ 23,380	\$ (6,620)
Investment income	2,500	2,500	1,347	(1,153)
Miscellaneous	<u>35,000</u>	<u>35,000</u>	<u>32,636</u>	<u>(2,364)</u>
Total Revenues	<u>67,500</u>	<u>67,500</u>	<u>57,363</u>	<u>(10,137)</u>
<b>Expenditures</b>				
<b>General Government</b>				
Personnel Services				
Salaries	73,622	62,346	62,345	1
Benefits	<u>-</u>	<u>4,316</u>	<u>4,314</u>	<u>2</u>
Total Personnel Services	<u>73,622</u>	<u>66,662</u>	<u>66,659</u>	<u>3</u>
Commodities				
Equipment	12,500	2,610	2,554	56
Other commodities	<u>300</u>	<u>300</u>	<u>-</u>	<u>300</u>
Total Commodities	<u>12,800</u>	<u>2,910</u>	<u>2,554</u>	<u>356</u>
Contractual Services				
Professional services	21,000	34,950	28,417	6,533
Repairs and maintenance	255	255	-	255
Rentals	1,530	1,530	-	1,530
Training and education	1,275	1,275	-	1,275
Other contractual services	<u>1,526</u>	<u>4,426</u>	<u>2,564</u>	<u>1,862</u>
Total Contractual Services	<u>25,586</u>	<u>42,436</u>	<u>30,981</u>	<u>11,455</u>
Total General Government	<u>112,008</u>	<u>112,008</u>	<u>100,194</u>	<u>11,814</u>
Total Expenditures	<u>112,008</u>	<u>112,008</u>	<u>100,194</u>	<u>11,814</u>
Net Change in Fund Balance	<u>\$ (44,508)</u>	<u>\$ (44,508)</u>	<u>(42,831)</u>	<u>\$ 1,677</u>
Fund Balance, Beginning of Year			<u>716,068</u>	
Fund Balance, End of Year			<u>\$ 673,237</u>	

## DUPAGE COUNTY, ILLINOIS

Recorder Document Storage Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 435,000	\$ 435,000	\$ 506,289	\$ 71,289
Investment income	<u>1,500</u>	<u>1,500</u>	<u>1,365</u>	<u>(135)</u>
Total Revenues	<u>436,500</u>	<u>436,500</u>	<u>507,654</u>	<u>71,154</u>
<b>Expenditures</b>				
<b>General Government</b>				
Personnel Services				
Salaries	352,204	316,909	237,363	79,546
Benefits	<u>91,150</u>	<u>126,445</u>	<u>90,541</u>	<u>35,904</u>
Total Personnel Services	<u>443,354</u>	<u>443,354</u>	<u>327,904</u>	<u>115,450</u>
Commodities				
Equipment	37,500	37,500	19,116	18,384
Other commodities	<u>2,500</u>	<u>2,500</u>	<u>414</u>	<u>2,086</u>
Total Commodities	<u>40,000</u>	<u>40,000</u>	<u>19,530</u>	<u>20,470</u>
Contractual Services				
Professional services	84,000	84,000	55,095	28,905
Repairs and maintenance	20,000	20,000	12,084	7,916
Rentals	5,000	5,000	4,630	370
Travel expenditure	2,300	2,300	-	2,300
Training and education	9,250	9,250	1,190	8,060
Other contractual services	<u>67,637</u>	<u>67,637</u>	<u>13,391</u>	<u>54,246</u>
Total Contractual Services	<u>188,187</u>	<u>188,187</u>	<u>86,390</u>	<u>101,797</u>
Total General Government	<u>671,541</u>	<u>671,541</u>	<u>433,824</u>	<u>237,717</u>
Total Expenditures	<u>671,541</u>	<u>671,541</u>	<u>433,824</u>	<u>237,717</u>
Net Change in Fund Balance	<u>\$ (235,041)</u>	<u>\$ (235,041)</u>	73,830	<u>\$ 308,871</u>
<b>Fund Balance, Beginning of Year</b>			<u>676,233</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 750,063</u>	

# DUPAGE COUNTY, ILLINOIS

## Court Automation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 2,182,388	\$ 2,182,388	\$ 1,999,331	\$ (183,057)
Investment income	<u>3,200</u>	<u>3,200</u>	<u>800</u>	<u>(2,400)</u>
Total Revenues	<u>2,185,588</u>	<u>2,185,588</u>	<u>2,000,131</u>	<u>(185,457)</u>
<b>Expenditures</b>				
<b>Judicial</b>				
Commodities				
Equipment	<u>120,000</u>	<u>120,000</u>	<u>27,859</u>	<u>92,141</u>
Total Commodities	<u>120,000</u>	<u>120,000</u>	<u>27,859</u>	<u>92,141</u>
Contractual Services				
Professional services	<u>1,918,000</u>	<u>1,918,000</u>	<u>1,897,100</u>	<u>20,900</u>
Repairs and maintenance	<u>175,741</u>	<u>175,741</u>	<u>135,212</u>	<u>40,529</u>
Other contractual services	<u>86,932</u>	<u>86,932</u>	<u>81,928</u>	<u>5,004</u>
Total Contractual Services	<u>2,180,673</u>	<u>2,180,673</u>	<u>2,114,240</u>	<u>66,433</u>
Total Judicial	<u>2,300,673</u>	<u>2,300,673</u>	<u>2,142,099</u>	<u>158,574</u>
Total Expenditures	<u>2,300,673</u>	<u>2,300,673</u>	<u>2,142,099</u>	<u>158,574</u>
Net Change in Fund Balance	<u>\$ (115,085)</u>	<u>\$ (115,085)</u>	<u>(141,968)</u>	<u>\$ (26,883)</u>
<b>Fund Balance, Beginning of Year</b>			<u>252,023</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 110,055</u>	

## DUPAGE COUNTY, ILLINOIS

Environment Related Public Works Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment income	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 347</u>	<u>\$ (653)</u>
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>347</u>	<u>(653)</u>
<b>Expenditures</b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>347</u>	<u>\$ (653)</u>
<b>Fund Balance, Beginning of Year</b>			<u>180,353</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 180,700</u>	

## DUPAGE COUNTY, ILLINOIS

Township Project Reimbursement Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 105,000</u>	<u>\$ (1,395,000)</u>
Total Revenues	<u>1,500,000</u>	<u>1,500,000</u>	<u>105,000</u>	<u>(1,395,000)</u>
<b>Expenditures</b>				
<b>Highway, Streets and Bridges</b>				
Contractual Services				
Other contractual services	<u>1,500,000</u>	<u>1,500,000</u>	<u>89,150</u>	<u>1,410,850</u>
Total Contractual Services	<u>1,500,000</u>	<u>1,500,000</u>	<u>89,150</u>	<u>1,410,850</u>
Total Highway, Streets and Bridges	<u>1,500,000</u>	<u>1,500,000</u>	<u>89,150</u>	<u>1,410,850</u>
Total Expenditures	<u>1,500,000</u>	<u>1,500,000</u>	<u>89,150</u>	<u>1,410,850</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	15,850	<u>\$ 15,850</u>
<b>Fund Balance, Beginning of Year</b>			<u>143,029</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 158,879</u>	

## DUPAGE COUNTY, ILLINOIS

### Wetland Mitigation Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 850,000	\$ 850,000	\$ 747,241	\$ (102,759)
Intergovernmental	-	-	340,583	340,583
Investment income	<u>30,000</u>	<u>30,000</u>	<u>28,043</u>	<u>(1,957)</u>
Total Revenues	<u>880,000</u>	<u>880,000</u>	<u>1,115,867</u>	<u>235,867</u>
<b>Expenditures</b>				
<b>Conservation and Recreation</b>				
Commodities				
Other commodities	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Total Commodities	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Contractual Services				
Professional services	410,000	410,000	76,058	333,942
Repairs and maintenance	600,000	599,875	10,188	589,687
Other contractual services	<u>2,500</u>	<u>1,134,916</u>	<u>1,134,915</u>	<u>1</u>
Total Contractual Services	<u>1,012,500</u>	<u>2,144,791</u>	<u>1,221,161</u>	<u>923,630</u>
Total Conservation and Recreation	<u>1,016,000</u>	<u>2,148,291</u>	<u>1,221,161</u>	<u>927,130</u>
<b>Capital Outlay</b>				
Capital outlay	<u>6,750,000</u>	<u>5,617,709</u>	<u>741,976</u>	<u>4,875,733</u>
Total Capital Outlay	<u>6,750,000</u>	<u>5,617,709</u>	<u>741,976</u>	<u>4,875,733</u>
Total Expenditures	<u>7,766,000</u>	<u>7,766,000</u>	<u>1,963,137</u>	<u>5,802,863</u>
Net Change in Fund Balance	<u>\$ (6,886,000)</u>	<u>\$ (6,886,000)</u>	<u>(847,270)</u>	<u>\$ 6,038,730</u>
<b>Fund Balance, Beginning of Year</b>			<u>9,439,042</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 8,591,772</u>	



## DUPAGE COUNTY, ILLINOIS

State's Attorney Records Automation Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 12,000	\$ 12,000	\$ 20,173	\$ 8,173
Investment income	-	-	40	40
<b>Total Revenues</b>	<u>12,000</u>	<u>12,000</u>	<u>20,213</u>	<u>8,213</u>
<b>Expenditures</b>				
<b>Judicial</b>				
Commodities				
Equipment	7,000	17,000	12,927	4,073
Other commodities	<u>3,000</u>	<u>3,000</u>	<u>1,032</u>	<u>1,968</u>
Total Commodities	<u>10,000</u>	<u>20,000</u>	<u>13,959</u>	<u>6,041</u>
Total Judicial	<u>10,000</u>	<u>20,000</u>	<u>13,959</u>	<u>6,041</u>
<b>Total Expenditures</b>	<u>10,000</u>	<u>20,000</u>	<u>13,959</u>	<u>6,041</u>
<b>Net Change in Fund Balance</b>	<u>\$ 2,000</u>	<u>\$ (8,000)</u>	6,254	<u>\$ 14,254</u>
<b>Fund Balance, Beginning of Year</b>			<u>17,071</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 23,325</u>	

## DUPAGE COUNTY, ILLINOIS

Electronic Citation Operations Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 211,000	\$ 211,000	\$ 221,291	\$ 10,291
Investment income	<u>1,400</u>	<u>1,400</u>	<u>542</u>	<u>(858)</u>
Total Revenues	<u>212,400</u>	<u>212,400</u>	<u>221,833</u>	<u>9,433</u>
<b>Expenditures</b>				
<b>Judicial</b>				
Contractual Services				
Professional services	<u>330,000</u>	<u>330,000</u>	<u>267,196</u>	<u>62,804</u>
Total Contractual Services	<u>330,000</u>	<u>330,000</u>	<u>267,196</u>	<u>62,804</u>
Total Judicial	<u>330,000</u>	<u>330,000</u>	<u>267,196</u>	<u>62,804</u>
Total Expenditures	<u>330,000</u>	<u>330,000</u>	<u>267,196</u>	<u>62,804</u>
Net Change in Fund Balance	<u>\$ (117,600)</u>	<u>\$ (117,600)</u>	<u>(45,363)</u>	<u>\$ 72,237</u>
<b>Fund Balance, Beginning of Year</b>			<u>324,701</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 279,338</u>	

## DUPAGE COUNTY, ILLINOIS

Fee In Lieu of Water Quality Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Charges for services	\$ 20,000	\$ 20,000	\$ 134,119	\$ 114,119
Investment income	<u>-</u>	<u>-</u>	<u>334</u>	<u>334</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>134,453</u>	<u>114,453</u>
<b>Expenditures</b>				
<b>Capital Outlay</b>				
Capital outlay	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Total Capital Outlay	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>
Net Change in Fund Balance	<u>\$ (40,000)</u>	<u>\$ (40,000)</u>	134,453	<u>\$ 174,453</u>
<b>Fund Balance, Beginning of Year</b>			<u>145,241</u>	
<b>Fund Balance, End of Year</b>			<u><u>\$ 279,694</u></u>	

## DUPAGE COUNTY, ILLINOIS

Department of Energy Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 340,054	\$ 69,581	\$ (270,473)
Total Revenues	-	340,054	69,581	(270,473)
<b>Expenditures</b>				
<b>Public Services</b>				
Personnel Services				
Salaries	55,168	120,467	13,662	106,805
Benefits	17,394	41,905	4,467	37,438
Total Personnel Services	72,562	162,372	18,129	144,243
Commodities				
Equipment	1,800	1,800	-	1,800
Other commodities	7,953	11,494	381	11,113
Total Commodities	9,753	13,294	381	12,913
Contractual Services				
Professional services	324,071	542,834	40,779	502,055
Insurance	6,414	6,917	-	6,917
Utilities	1,519	3,331	-	3,331
Repairs and maintenance	2,443	3,450	-	3,450
Rentals	1,009	1,764	460	1,304
Travel expenditure	8,750	19,502	3,488	16,014
Training and education	14,692	26,030	6,813	19,217
Other contractual services	96,849	98,622	219	98,403
Total Contractual Services	455,747	702,450	51,759	650,691
Total Public Services	538,062	878,116	70,269	807,847
Total Expenditures	538,062	878,116	70,269	807,847
Net Change in Fund Balance	\$ (538,062)	\$ (538,062)	(688)	\$ 537,374
Fund Balance, Beginning of Year			4,730	
Fund Balance, End of Year			\$ 4,042	

## DUPAGE COUNTY, ILLINOIS

Department of Health and Human Services Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 8,410,884	\$ 5,782,057	\$ (2,628,827)
Investment income	-	-	(249)	(249)
Miscellaneous	-	96,319	133,459	37,140
Total Revenues	-	8,507,203	5,915,267	(2,591,936)
<b>Expenditures</b>				
<b>Judicial</b>				
Personnel Services				
Salaries	614,056	1,209,733	591,609	618,124
Benefits	131,049	290,435	159,938	130,497
Total Personnel Services	745,105	1,500,168	751,547	748,621
Commodities				
Other commodities	3,217	5,593	1,164	4,429
Total Commodities	3,217	5,593	1,164	4,429
Contractual Services				
Professional services	53,129	62,005	51,706	10,299
Repairs and maintenance	500	500	-	500
Travel expenditure	-	116	116	-
Training and education	897	2,713	288	2,425
Other contractual services	6,206	13,060	4,437	8,623
Total Contractual Services	60,732	78,394	56,547	21,847
Total Judicial	809,054	1,584,155	809,258	774,897
<b>Public Services</b>				
Personnel Services				
Salaries	724,782	1,695,990	679,788	1,016,202
Benefits	277,919	622,091	182,848	439,243
Total Personnel Services	1,002,701	2,318,081	862,636	1,455,445
Commodities				
Equipment	5,851	10,718	2,743	7,975
Other commodities	75,960	127,552	15,828	111,724
Total Commodities	81,811	138,270	18,571	119,699
Contractual Services				
Professional services	347,990	1,013,491	566,316	447,175
Insurance	975	1,472	883	589
Utilities	2,856	8,442	4,779	3,663
Repairs and maintenance	2,138	2,839	596	2,243
Rentals	2,855	10,943	3,151	7,792
Travel expenditure	16,112	30,288	11,098	19,190
Training and education	12,848	28,408	16,031	12,377
Other contractual services	1,189,181	6,861,916	3,933,850	2,928,066
Total Contractual Services	1,574,955	7,957,799	4,536,704	3,421,095
Total Public Services	2,659,467	10,414,150	5,417,911	4,996,239
Total Expenditures	3,468,521	11,998,305	6,227,169	5,771,136

## DUPAGE COUNTY, ILLINOIS

Department of Health and Human Services Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ (3,468,521)	\$ (3,491,102)	\$ (311,902)	\$ 3,179,200
<b>Other Financing Sources</b>				
Transfers in	-	22,580	-	(22,580)
Total Other Financing Sources	-	22,580	-	(22,580)
Net Change in Fund Balance	<u>\$ (3,468,521)</u>	<u>\$ (3,468,522)</u>	(311,902)	<u>\$ 3,156,620</u>
<b>Fund Balance, Beginning of Year</b>			<u>116,870</u>	
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (195,032)</u>	

## DUPAGE COUNTY, ILLINOIS

Department of Homeland Security Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
<b>Capital Outlay</b>				
Capital outlay	737,918	737,918	-	737,918
Total Expenditures	737,918	737,918	-	737,918
Net Change in Fund Balance	<u>\$ (737,918)</u>	<u>\$ (737,918)</u>	-	<u>\$ 737,918</u>
<b>Fund Balance (Deficit), Beginning of Year</b>			(16,500)	
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (16,500)</u>	

## DUPAGE COUNTY, ILLINOIS

Department of Justice Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 556,296	\$ 792,391	\$ 236,095
Miscellaneous	-	139,303	151,405	12,102
Total Revenues	-	695,599	943,796	248,197
<b>Expenditures</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries	239,399	86,398	12,424	73,974
Benefits	45,658	15,042	657	14,385
Total Personnel Services	285,057	101,440	13,081	88,359
Commodities				
Equipment	21,762	37,352	21,514	15,838
Other commodities	144,051	290,922	42,178	248,744
Total Commodities	165,813	328,274	63,692	264,582
Contractual Services				
Professional services	155,087	329,276	96,400	232,876
Repairs and maintenance	7,790	7,790	-	7,790
Travel expenditure	29,626	42,252	9,363	32,889
Training and education	30,403	48,243	6,348	41,895
Other contractual services	1	1	-	1
Total Contractual Services	222,907	427,562	112,111	315,451
Total Public Safety	673,777	857,276	188,884	668,392
<b>Judicial</b>				
Personnel Services				
Salaries	313,424	687,171	369,698	317,473
Benefits	12,747	26,928	10,839	16,089
Total Personnel Services	326,171	714,099	380,537	333,562
Commodities				
Equipment	5,051	7,962	4,631	3,331
Other commodities	3,914	8,502	6,940	1,562
Total Commodities	8,965	16,464	11,571	4,893
Contractual Services				
Professional services	396,466	466,882	142,193	324,689
Utilities	6,546	8,290	5,929	2,361
Rentals	24,046	24,676	1,328	23,348
Travel expenditure	37,523	36,429	10,860	25,569
Training and education	13,976	18,000	12,305	5,695
Other contractual services	110,398	106,232	17,684	88,548
Total Contractual Services	588,955	660,509	190,299	470,210
Total Judicial	924,091	1,391,072	582,407	808,665



## DUPAGE COUNTY, ILLINOIS

Department of Justice Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Capital Outlay</b>				
Capital outlay	\$ 338,756	\$ 383,875	\$ 66,771	\$ 317,104
Total Capital Outlay	<u>338,756</u>	<u>383,875</u>	<u>66,771</u>	<u>317,104</u>
 Total Expenditures	 <u>1,936,624</u>	 <u>2,632,223</u>	 <u>838,062</u>	 <u>1,794,161</u>
 Net Change in Fund Balance	 <u>\$ (1,936,624)</u>	 <u>\$ (1,936,624)</u>	 105,734	 <u>\$ 2,042,358</u>
 <b>Fund Balance, Beginning of Year</b>			 <u>38,535</u>	
 <b>Fund Balance, End of Year</b>			 <u>\$ 144,269</u>	

## DUPAGE COUNTY, ILLINOIS

Department of Labor Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 6,686,917	\$ 5,445,298	\$ (1,241,619)
Miscellaneous	-	-	104,274	104,274
Total Revenues	-	6,686,917	5,549,572	(1,137,345)
<b>Expenditures</b>				
<b>Public Services</b>				
Personnel Services				
Salaries	4,238,761	6,217,388	1,825,938	4,391,450
Benefits	1,250,850	2,010,248	674,590	1,335,658
Total Personnel Services	5,489,611	8,227,636	2,500,528	5,727,108
Commodities				
Equipment	59,675	74,675	73,439	1,236
Other commodities	54,558	79,158	12,042	67,116
Total Commodities	114,233	153,833	85,481	68,352
Contractual Services				
Professional services	156,377	223,777	38,815	184,962
Insurance	57,183	62,683	1,005	61,678
Utilities	138,932	183,045	36,989	146,056
Repairs and maintenance	11,525	16,809	588	16,221
Rentals	1,030,620	1,446,033	329,725	1,116,308
Travel expenditure	28,468	43,446	14,436	29,010
Training and education	73,585	99,085	10,788	88,297
Other contractual services	8,174,316	11,505,420	2,945,677	8,559,743
Total Contractual Services	9,671,006	13,580,298	3,378,023	10,202,275
Total Public Services	15,274,850	21,961,767	5,964,032	15,997,735
Total Expenditures	15,274,850	21,961,767	5,964,032	15,997,735
Net Change in Fund Balance	\$ (15,274,850)	\$ (15,274,850)	(414,460)	\$ 14,860,390
<b>Fund Balance (Deficit), Beginning of Year</b>			(15,786)	
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (430,246)</u>	

## DUPAGE COUNTY, ILLINOIS

Department of Transportation Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 289,091	\$ -	\$ (289,091)
Total Revenues	-	289,091	-	(289,091)
<b>Expenditures</b>				
<b>Public Services</b>				
Commodities				
Other commodities	-	2,880	-	2,880
Total Commodities	-	2,880	-	2,880
Contractual Services				
Professional services	-	24,630	-	24,630
Other contractual services	77,463	339,044	261,581	77,463
Total Contractual Services	77,463	363,674	261,581	102,093
Total Public Services	77,463	366,554	261,581	104,973
Total Expenditures	77,463	366,554	261,581	104,973
Net Change in Fund Balance	<u>\$ (77,463)</u>	<u>\$ (77,463)</u>	(261,581)	<u>\$ (184,118)</u>
<b>Fund Balance (Deficit), Beginning of Year</b>			(22,502)	
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (284,083)</u>	

# DUPAGE COUNTY, ILLINOIS

## US Election Assistance Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
<b>Public Services</b>				
Commodities				
Equipment	20,000	20,000	-	20,000
Other commodities	314,894	314,894	-	314,894
Total Commodities	334,894	334,894	-	334,894
Contractual Services				
Professional services	288,452	288,452	-	288,452
Repairs and maintenance	10,824	10,824	-	10,824
Other contractual services	45,337	45,337	-	45,337
Total Contractual Services	344,613	344,613	-	344,613
Total Public Services	679,507	679,507	-	679,507
<b>Capital Outlay</b>				
Capital outlay	365,830	365,830	-	365,830
Total Capital Outlay	365,830	365,830	-	365,830
Total Expenditures	1,045,337	1,045,337	-	1,045,337
Net Change in Fund Balance	\$ (1,045,337)	\$ (1,045,337)	-	\$ 1,045,337
<b>Fund Balance, Beginning of Year</b>			-	
<b>Fund Balance, End of Year</b>			\$ -	

## DUPAGE COUNTY, ILLINOIS

Environmental Protection Agency Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 147,000	\$ 62,023	\$ (84,977)
Total Revenues	-	147,000	62,023	(84,977)
<b>Expenditures</b>				
<b>Conservation and Recreation</b>				
Personnel Services				
Salaries	21,814	168,814	(44,222)	213,036
Benefits	8,133	8,133	798	7,335
Total Personnel Services	29,947	176,947	(43,424)	220,371
Contractual Services				
Professional services	83,087	83,087	46,254	36,833
Other contractual services	21,053	21,053	650	20,403
Total Contractual Services	104,140	104,140	46,904	57,236
Total Conservation and Recreation	134,087	281,087	3,480	277,607
<b>Capital Outlay</b>				
Capital outlay	-	-	(42,717)	42,717
Total Capital Outlay	-	-	(42,717)	42,717
Total Expenditures	134,087	281,087	(39,237)	320,324
Net Change in Fund Balance	<u>\$ (134,087)</u>	<u>\$ (134,087)</u>	101,260	<u>\$ 235,347</u>
<b>Fund Balance (Deficit), Beginning of Year</b>			(7,308)	
<b>Fund Balance, End of Year</b>			<u>\$ 93,952</u>	

## DUPAGE COUNTY, ILLINOIS

Illinois Department of Commerce and Economic Opportunity Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 2,541,847	\$ 2,541,847
Investment income	-	-	(165)	(165)
Miscellaneous	-	-	1,902	1,902
Total Revenues	-	-	2,543,584	2,543,584
<b>Expenditures</b>				
<b>Public Services</b>				
Personnel Services				
Salaries	443,082	442,644	147,571	295,073
Benefits	157,016	157,454	56,727	100,727
Total Benefits	600,098	600,098	204,298	395,800
Commodities				
Equipment	3,000	3,000	78	2,922
Other commodities	9,441	9,441	4,557	4,884
Total Commodities	12,441	12,441	4,635	7,806
Contractual Services				
Professional services	691,588	692,588	157,712	534,876
Insurance	1,718	1,718	-	1,718
Utilities	4,901	5,201	520	4,681
Repairs and maintenance	2,911	2,911	770	2,141
Rentals	3,918	3,918	1,779	2,139
Travel expenditure	11,108	10,108	1,270	8,838
Training and education	1,517	1,737	212	1,525
Other contractual services	4,070,586	4,070,066	1,458,854	2,611,212
Total Contractual Services	4,788,247	4,788,247	1,621,117	3,167,130
Total Public Services	5,400,786	5,400,786	1,830,050	3,570,736
<b>Capital Outlay</b>				
Capital outlay	792,385	792,385	359,601	432,784
Total Capital Outlay	792,385	792,385	359,601	432,784
Total Expenditures	6,193,171	6,193,171	2,189,651	4,003,520
Net Change in Fund Balance	\$ (6,193,171)	\$ (6,193,171)	353,933	\$ 6,547,104
<b>Fund Balance (Deficit), Beginning of Year</b>			(496,635)	
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (142,702)</u>	

## DUPAGE COUNTY, ILLINOIS

Illinois Attorney General Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 31,500	\$ 28,879	\$ (2,621)
Total Revenues	-	31,500	28,879	(2,621)
<b>Expenditures</b>				
<b>Judicial</b>				
Personnel Services				
Salaries	27,651	57,805	28,879	28,926
Benefits	-	1,346	-	1,346
Total Personnel Services	27,651	59,151	28,879	30,272
Total Judicial	27,651	59,151	28,879	30,272
Total Expenditures	27,651	59,151	28,879	30,272
Net Change in Fund Balance	\$ (27,651)	\$ (27,651)	-	\$ 27,651
<b>Fund Balance, Beginning of Year</b>			-	
<b>Fund Balance, End of Year</b>			\$ -	

## DUPAGE COUNTY, ILLINOIS

Illinois Department of Aging Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 4,850,320	\$ 3,838,735	\$ (1,011,585)
Miscellaneous	-	250,000	261,245	11,245
Total Revenues	-	5,100,320	4,099,980	(1,000,340)
<b>Expenditures</b>				
<b>Public Services</b>				
Personnel Services				
Salaries	3,026,083	6,190,817	2,999,918	3,190,899
Benefits	1,404,488	2,808,235	1,300,026	1,508,209
Total Benefits	4,430,571	8,999,052	4,299,944	4,699,108
Commodities				
Equipment	12,695	30,812	16,171	14,641
Other commodities	4,914	17,167	9,144	8,023
Total Commodities	17,609	47,979	25,315	22,664
Contractual Services				
Professional services	43,751	67,423	23,673	43,750
Insurance	-	3,230	-	3,230
Utilities	8,321	54,421	28,375	26,046
Repairs and maintenance	1,134	1,634	277	1,357
Travel expenditure	50,666	109,444	67,812	41,632
Training and education	11,735	25,799	7,213	18,586
Other contractual services	374,298	729,423	296,812	432,611
Total Contractual Services	489,905	991,374	424,162	567,212
Total Public Services	4,938,085	10,038,405	4,749,421	5,288,984
<b>Capital Outlay</b>				
Capital outlay	12,998	12,998	-	12,998
Total Capital Outlay	12,998	12,998	-	12,998
Total Expenditures	4,951,083	10,051,403	4,749,421	5,301,982
Net Change in Fund Balance	\$ (4,951,083)	\$ (4,951,083)	(649,441)	\$ 4,301,642
<b>Fund Balance, Beginning of Year</b>			1,185,149	
<b>Fund Balance, End of Year</b>			\$ 535,708	



## DUPAGE COUNTY, ILLINOIS

Illinois Public Health Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 4,334	\$ 4,334	\$ -
Total Revenues	-	4,334	4,334	-
<b>Expenditures</b>				
<b>Public Services</b>				
Commodities				
Equipment	1,730	1,730	389	1,341
Other commodities	-	4,334	4,305	29
Total Commodities	1,730	6,064	4,694	1,370
Total Public Services	1,730	6,064	4,694	1,370
Total Expenditures	1,730	6,064	4,694	1,370
Net Change in Fund Balance	\$ (1,730)	\$ (1,730)	(360)	\$ 1,370
<b>Fund Balance, Beginning of Year</b>			389	
<b>Fund Balance, End of Year</b>			\$ 29	

## DUPAGE COUNTY, ILLINOIS

Illinois Department of Revenue Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
<b>Public Safety</b>				
Personnel Services				
Salaries	5,088	4,285	3,374	911
Benefits	-	803	394	409
Total Benefits	5,088	5,088	3,768	1,320
Commodities				
Other commodities	320	320	22	298
Total Commodities	320	320	22	298
Contractual Services				
Other contractual services	616	616	400	216
Total Contractual Services	616	616	400	216
Total Public Safety	6,024	6,024	4,190	1,834
Total Expenditures	6,024	6,024	4,190	1,834
Net Change in Fund Balance	\$ (6,024)	\$ (6,024)	(4,190)	\$ 1,834
<b>Fund Balance, Beginning of Year</b>			4,090	
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (100)</u>	

## DUPAGE COUNTY, ILLINOIS

Illinois Department of Veteran Affairs Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 30,000	\$ 15,000	\$ (15,000)
Total Revenues	-	30,000	15,000	(15,000)
<b>Expenditures</b>				
<b>Public Services</b>				
Contractual Services				
Other contractual services	14,344	44,344	759	43,585
Total Contractual Services	14,344	44,344	759	43,585
Total Public Services	14,344	44,344	759	43,585
Total Expenditures	14,344	44,344	759	43,585
Net Change in Fund Balance	<u>\$ (14,344)</u>	<u>\$ (14,344)</u>	14,241	<u>\$ 28,585</u>
<b>Fund Balance, Beginning of Year</b>			-	
<b>Fund Balance, End of Year</b>			<u>\$ 14,241</u>	

## DUPAGE COUNTY, ILLINOIS

### Illinois Violence Prevention Authority Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 17,000	\$ 16,529	\$ (471)
Total Revenues	-	17,000	16,529	(471)
<b>Expenditures</b>				
<b>Judicial</b>				
Commodities				
Equipment	448	448	-	448
Other commodities	453	570	-	570
Total Commodities	901	1,018	-	1,018
Contractual Services				
Professional services	42,582	59,365	12,424	46,941
Training and education	-	100	-	100
Other contractual services	100	100	-	100
Total Contractual Services	42,682	59,565	12,424	47,141
Total Judicial	43,583	60,583	12,424	48,159
Total Expenditures	43,583	60,583	12,424	48,159
Net Change in Fund Balance	\$ (43,583)	\$ (43,583)	4,105	\$ 47,688
<b>Fund Balance (Deficit), Beginning of Year</b>			(4,345)	
<b>Fund Balance (Deficit), End of Year</b>			\$ (240)	

## DUPAGE COUNTY, ILLINOIS

Illinois State Agencies Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 307,813	\$ 153,713	\$ (154,100)
Total Revenues	-	307,813	153,713	(154,100)
<b>Expenditures</b>				
<b>Judicial</b>				
Personnel Services				
Salaries	183,513	379,135	186,323	192,812
Benefits	64,229	125,415	61,257	64,158
Total Personnel Services	247,742	504,550	247,580	256,970
Commodities				
Other commodities	3,669	4,969	3,695	1,274
Total Commodities	3,669	4,969	3,695	1,274
Contractual Services				
Professional services	17,040	54,063	17,100	36,963
Utilities	2,785	4,657	1,178	3,479
Travel expenditure	-	5,328	724	4,604
Training and education	-	750	300	450
Other contractual services	1,383	6,115	2,267	3,848
Total Contractual Services	21,208	70,913	21,569	49,344
Total Judicial	272,619	580,432	272,844	307,588
Total Expenditures	272,619	580,432	272,844	307,588
Net Change in Fund Balance	\$ (272,619)	\$ (272,619)	(119,131)	\$ 153,488
<b>Fund Balance (Deficit), Beginning of Year</b>			(17,785)	
<b>Fund Balance (Deficit), End of Year</b>			\$ (136,916)	

## DUPAGE COUNTY, ILLINOIS

Illinois Department of Human Services Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 97,056	\$ -	\$ (97,056)
Total Revenues	-	97,056	-	(97,056)
<b>Expenditures</b>				
<b>Public Services</b>				
Personnel Services				
Salaries	-	23,486	15,803	7,683
Benefits	-	8,228	5,435	2,793
Total Personnel Services	-	31,714	21,238	10,476
Contractual Services				
Other contractual services	-	65,342	6,915	58,427
Total Contractual Services	-	65,342	6,915	58,427
Total Public Services	-	97,056	28,153	68,903
Total Expenditures	-	97,056	28,153	68,903
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(28,153)	<u>\$ (28,153)</u>
Fund Balance, Beginning of Year			-	
Fund Balance (Deficit), End of Year			<u>\$ (28,153)</u>	

# DUPAGE COUNTY, ILLINOIS

## Family Self Sufficiency Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ (48)	\$ (48)
Total Revenues	-	-	(48)	(48)
<b>Expenditures</b>				
<b>Public Services</b>				
Personnel Services				
Salaries	19,372	19,372	3,020	16,352
Benefits	19,094	19,094	1,408	17,686
Total Personnel Services	38,466	38,466	4,428	34,038
Contractual Services				
Other contractual services	5,000	5,000	-	5,000
Total Contractual Services	5,000	5,000	-	5,000
Total Public Services	43,466	43,466	4,428	39,038
Total Expenditures	43,466	43,466	4,428	39,038
Net Change in Fund Balance	<u>\$ (43,466)</u>	<u>\$ (43,466)</u>	(4,476)	<u>\$ 38,990</u>
Fund Balance, Beginning of Year			44,980	
Fund Balance, End of Year			<u>\$ 40,504</u>	

## DUPAGE COUNTY, ILLINOIS

### Convalescent Center Foundation Grants Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 81	\$ 81
Miscellaneous	-	29,640	35,526	5,886
Total Revenues	-	29,640	35,607	5,967
<b>Expenditures</b>				
<b>Public Services</b>				
Personnel Services				
Salaries	38,821	38,821	15,044	23,777
Benefits	4,174	4,174	1,151	3,023
Total Personnel Services	42,995	42,995	16,195	26,800
Contractual Services				
Professional services	17,340	46,980	20,510	26,470
Total Contractual Services	17,340	46,980	20,510	26,470
Total Public Services	60,335	89,975	36,705	53,270
Total Expenditures	60,335	89,975	36,705	53,270
Net Change in Fund Balance	<u>\$ (60,335)</u>	<u>\$ (60,335)</u>	(1,098)	<u>\$ 59,237</u>
<b>Fund Balance, Beginning of Year</b>			1,216	
<b>Fund Balance, End of Year</b>			<u>\$ 118</u>	



## DUPAGE COUNTY, ILLINOIS

Illinois Community Action Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Miscellaneous	\$ -	\$ 26,000	\$ 21,128	\$ (4,872)
Total Revenues	-	26,000	21,128	(4,872)
<b>Expenditures</b>				
<b>Public Services</b>				
Personnel Services				
Salaries	111,051	133,064	17,916	115,148
Benefits	22,217	26,204	3,212	22,992
Total Personnel Services	133,268	159,268	21,128	138,140
Commodities				
Other commodities	298	298	-	298
Total Commodities	298	298	-	298
Contractual Services				
Travel expenditure	500	500	-	500
Total Contractual Services	500	500	-	500
Total Public Services	134,066	160,066	21,128	138,938
Total Expenditures	134,066	160,066	21,128	138,938
Net Change in Fund Balance	\$ (134,066)	\$ (134,066)	-	\$ 134,066
<b>Fund Balance (Deficit), Beginning of Year</b>			(2,138)	
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (2,138)</u>	

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2015

## **NONMAJOR GOVERNMENTAL FUNDS**

### **Debt Service Funds**

#### **Budgeted Funds Only**

**Special Service Area Bonds Water System/Sanitary Sewer Projects** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs for Special Service Area Bonds used to finance water system and sanitary sewer projects. These bonds are Unlimited Tax Ad Valorem within the Special Service Area only.

**1993 General Obligation Bonds – Jail Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease the 1991 Jail Project Bonds issue.

**1993 General Obligation Bonds – Stormwater Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease the 1991 Stormwater Project Bonds issue.

**2005 General Obligation Refunding Bonds – Drainage Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Drainage Project Bonds.

**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 – 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 Alternative Revenue Bonds** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue.

**2011 General Obligation Refunding Bonds – Drainage Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Drainage Project Bonds.

## DUPAGE COUNTY, ILLINOIS

Special Service Area Bonds Water System/ Sanitary Sewer Projects Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 1,215,345	\$ 1,215,345	\$ 1,113,828	\$ (101,517)
Investment income	610	610	1,600	990
Miscellaneous	-	-	37,065	37,065
Total Revenues	<u>1,215,955</u>	<u>1,215,955</u>	<u>1,152,493</u>	<u>(63,462)</u>
<b>Expenditures</b>				
<b>Public Works</b>				
Contractual Services				
Other contractual services	-	308,959	307,629	1,330
Total Contractual Services	-	308,959	307,629	1,330
Total Public Works	-	308,959	307,629	1,330
<b>Debt Service</b>				
Principal	610,844	585,844	569,149	16,695
Interest	364,924	287,745	304,107	(16,362)
Fiscal agent fees	23,114	2,800	1,200	1,600
Total Debt Service	<u>998,882</u>	<u>876,389</u>	<u>874,456</u>	<u>1,933</u>
Total Expenditures	<u>998,882</u>	<u>1,185,348</u>	<u>1,182,085</u>	<u>3,263</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>217,073</u>	<u>30,607</u>	<u>(29,592)</u>	<u>(60,199)</u>
<b>Other Financing Uses</b>				
Transfers out	(186,466)	-	-	-
Total Other Financing Uses	<u>(186,466)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 30,607</u>	<u>\$ 30,607</u>	<u>(29,592)</u>	<u>\$ (60,199)</u>
<b>Fund Balance, Beginning of Year</b>			<u>1,311,904</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 1,282,312</u>	

# DUPAGE COUNTY, ILLINOIS

1993 General Obligation Bonds - Jail Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ 8,000	\$ 8,000	\$ 8,298	\$ 298
Total Revenues	8,000	8,000	8,298	298
<b>Expenditures</b>				
<b>Debt Service</b>				
Principal	2,520,000	2,520,000	2,520,000	-
Interest	1,098,720	1,098,720	1,098,720	-
Total Debt Service	3,618,720	3,618,720	3,618,720	-
Total Expenditures	3,618,720	3,618,720	3,618,720	-
Excess (Deficiency) of Revenues Over Expenditures	(3,610,720)	(3,610,720)	(3,610,422)	298
<b>Other Financing Sources</b>				
Transfers in	3,688,160	3,688,160	3,688,160	-
Total Other Financing Sources	3,688,160	3,688,160	3,688,160	-
Net Change in Fund Balance	\$ 77,440	\$ 77,440	77,738	\$ 298
<b>Fund Balance, Beginning of Year</b>			3,124,094	
<b>Fund Balance, End of Year</b>			\$ 3,201,832	

# DUPAGE COUNTY, ILLINOIS

1993 General Obligation Bonds - Stormwater Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ 13,000	\$ 13,000	\$ 12,318	\$ (682)
Total Revenues	13,000	13,000	12,318	(682)
<b>Expenditures</b>				
<b>Debt Service</b>				
Principal	3,620,000	3,620,000	3,620,000	-
Interest	1,579,760	1,579,760	1,579,760	-
Total Debt Service	5,199,760	5,199,760	5,199,760	-
Total Expenditures	5,199,760	5,199,760	5,199,760	-
Excess (Deficiency) of Revenues Over Expenditures	(5,186,760)	(5,186,760)	(5,187,442)	(682)
<b>Other Financing Sources</b>				
Transfers in	5,298,400	5,298,400	5,298,400	-
Total Other Financing Sources	5,298,400	5,298,400	5,298,400	-
Net Change in Fund Balance	\$ 111,640	\$ 111,640	110,958	\$ (682)
<b>Fund Balance, Beginning of Year</b>			4,488,566	
<b>Fund Balance, End of Year</b>			\$ 4,599,524	

# DUPAGE COUNTY, ILLINOIS

2005 General Obligation Refunding Bonds - Drainage Project Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 1,495,579	\$ 1,495,579	\$ 626,845	\$ (868,734)
Investment income	<u>4,000</u>	<u>4,000</u>	<u>4,574</u>	<u>574</u>
Total Revenues	<u>1,499,579</u>	<u>1,499,579</u>	<u>631,419</u>	<u>(868,160)</u>
<b>Expenditures</b>				
<b>Debt Service</b>				
Principal	925,000	925,000	925,000	-
Interest	583,740	583,740	583,740	-
Fiscal agent fees	<u>350</u>	<u>350</u>	<u>225</u>	<u>125</u>
Total Debt Service	<u>1,509,090</u>	<u>1,509,090</u>	<u>1,508,965</u>	<u>125</u>
Total Expenditures	<u>1,509,090</u>	<u>1,509,090</u>	<u>1,508,965</u>	<u>125</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(9,511)</u>	<u>(9,511)</u>	<u>(877,546)</u>	<u>(868,035)</u>
<b>Other Financing Uses</b>				
Transfers out	<u>-</u>	<u>-</u>	<u>(1,128,101)</u>	<u>(1,128,101)</u>
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>(1,128,101)</u>	<u>(1,128,101)</u>
Net Change in Fund Balance	<u>\$ (9,511)</u>	<u>\$ (9,511)</u>	<u>(2,005,647)</u>	<u>\$ (1,996,136)</u>
<b>Fund Balance, Beginning of Year</b>			<u>2,005,647</u>	
<b>Fund Balance, End of Year</b>			<u>\$ -</u>	

# DUPAGE COUNTY, ILLINOIS

## 2005 Transportation Revenue Refunding Bonds Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 19,000,000	\$ 19,000,000	\$ 9,493,835	\$ (9,506,165)
Intergovernmental	10,810,000	10,810,000	7,452,211	(3,357,789)
Investment income	-	-	519	519
Miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Total Revenues	<u>29,812,000</u>	<u>29,812,000</u>	<u>16,946,565</u>	<u>(12,865,435)</u>
<b>Expenditures</b>				
<b>Debt Service</b>				
Principal	7,680,000	7,680,000	7,680,000	-
Interest	<u>2,926,850</u>	<u>2,926,850</u>	<u>2,926,850</u>	<u>-</u>
Total Debt Service	<u>10,606,850</u>	<u>10,606,850</u>	<u>10,606,850</u>	<u>-</u>
Total Expenditures	<u>10,606,850</u>	<u>10,606,850</u>	<u>10,606,850</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>19,205,150</u>	<u>19,205,150</u>	<u>6,339,715</u>	<u>(12,865,435)</u>
<b>Other Financing Uses</b>				
Transfers out	<u>(22,760,500)</u>	<u>(22,760,500)</u>	<u>(24,477,908)</u>	<u>(1,717,408)</u>
Total Other Financing Uses	<u>(22,760,500)</u>	<u>(22,760,500)</u>	<u>(24,477,908)</u>	<u>(1,717,408)</u>
Net Change in Fund Balance	<u><u>\$ (3,555,350)</u></u>	<u><u>\$ (3,555,350)</u></u>	<u>(18,138,193)</u>	<u><u>\$ (14,582,843)</u></u>
<b>Fund Balance, Beginning of Year</b>			<u>18,138,193</u>	
<b>Fund Balance, End of Year</b>			<u>\$ -</u>	

## DUPAGE COUNTY, ILLINOIS

2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 3,720,000	\$ 3,720,000	\$ 3,691,112	\$ (28,888)
Investment income	-	-	92	92
Miscellaneous	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
Total Revenues	<u>3,720,200</u>	<u>3,720,200</u>	<u>3,691,204</u>	<u>(28,996)</u>
<b>Expenditures</b>				
<b>Debt Service</b>				
Principal	1,495,000	1,495,000	1,495,000	-
Interest	<u>2,152,435</u>	<u>2,152,435</u>	<u>2,152,435</u>	<u>-</u>
Total Debt Service	<u>3,647,435</u>	<u>3,647,435</u>	<u>3,647,435</u>	<u>-</u>
Total Expenditures	<u>3,647,435</u>	<u>3,647,435</u>	<u>3,647,435</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 72,765</u>	<u>\$ 72,765</u>	43,769	<u>\$ (28,996)</u>
<b>Fund Balance, Beginning of Year</b>			<u>3,058,029</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 3,101,798</u>	



# DUPAGE COUNTY, ILLINOIS

2006 General Obligation Refunding Bonds - Stormwater Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ 7,000	\$ 7,000	\$ 4,313	\$ (2,687)
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>4,313</u>	<u>(2,687)</u>
<b>Expenditures</b>				
<b>Debt Service</b>				
Principal	1,500,000	1,500,000	1,500,000	-
Interest	<u>529,263</u>	<u>529,263</u>	<u>529,263</u>	<u>-</u>
Total Debt Service	<u>2,029,263</u>	<u>2,029,263</u>	<u>2,029,263</u>	<u>-</u>
Total Expenditures	<u>2,029,263</u>	<u>2,029,263</u>	<u>2,029,263</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,022,263)</u>	<u>(2,022,263)</u>	<u>(2,024,950)</u>	<u>(2,687)</u>
<b>Other Financing Sources</b>				
Transfers in	<u>2,059,270</u>	<u>2,059,270</u>	<u>2,059,270</u>	<u>-</u>
Total Other Financing Sources	<u>2,059,270</u>	<u>2,059,270</u>	<u>2,059,270</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 37,007</u>	<u>\$ 37,007</u>	34,320	<u>\$ (2,687)</u>
<b>Fund Balance, Beginning of Year</b>			<u>1,794,864</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 1,829,184</u>	

## DUPAGE COUNTY, ILLINOIS

2010 General Obligation Alternative Revenue Bonds Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Total Revenues	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
<b>Debt Service</b>				
Interest	3,611,805	3,611,805	3,611,799	6
Total Debt Service	3,611,805	3,611,805	3,611,799	6
Total Expenditures	3,611,805	3,611,805	3,611,799	6
Excess (Deficiency) of Revenues Over Expenditures	(3,611,805)	(3,611,805)	(3,611,799)	6
<b>Other Financing Sources</b>				
Transfers in	3,612,560	3,612,560	3,612,560	-
Total Other Financing Sources	3,612,560	3,612,560	3,612,560	-
Net Change in Fund Balance	\$ 755	\$ 755	761	\$ 6
<b>Fund Balance, Beginning of Year</b>			2	
<b>Fund Balance, End of Year</b>			\$ 763	

## DUPAGE COUNTY, ILLINOIS

2011 General Obligation Refunding Bonds - Drainage Project Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes	\$ 556,951	\$ 556,951	\$ 565,066	\$ 8,115
Investment income	<u>600</u>	<u>600</u>	<u>1,042</u>	<u>442</u>
Total Revenues	<u>557,551</u>	<u>557,551</u>	<u>566,108</u>	<u>8,557</u>
<b>Expenditures</b>				
<b>Debt Service</b>				
Principal	285,000	285,000	285,000	-
Interest	183,350	183,350	183,350	-
Fiscal agent fees	<u>350</u>	<u>350</u>	<u>350</u>	<u>-</u>
Total Debt Service	<u>468,700</u>	<u>468,700</u>	<u>468,700</u>	<u>-</u>
Total Expenditures	<u>468,700</u>	<u>468,700</u>	<u>468,700</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>88,851</u>	<u>88,851</u>	<u>97,408</u>	<u>8,557</u>
<b>Other Financing Sources</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>60,000</u>
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>60,000</u>	<u>60,000</u>
Net Change in Fund Balance	<u>\$ 88,851</u>	<u>\$ 88,851</u>	157,408	<u>\$ 68,557</u>
<b>Fund Balance, Beginning of Year</b>			<u>575,595</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 733,003</u>	

# **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2015

## **NONMAJOR GOVERNMENTAL FUNDS**

### **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.

**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 was established 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 was established to account for all resources and costs related to County infrastructure projects including, but not limited to, Transportation, Stormwater Drainage Construction, and Facilities Management projects.

**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.

**Health Department Capital Projects** – This fund was established for expenditures related to the planning and funding of capital projects determined by the Board of Health to be necessary for preserving, building, or improving the Department's infrastructure.

# DUPAGE COUNTY, ILLINOIS

2001 Stormwater Bond Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ (33)	\$ (33)
Total Revenues	-	-	(33)	(33)
<b>Expenditures</b>				
<b>Conservation and Recreation</b>				
Contractual Services				
Professional services	-	17,885	17,885	-
Total Contractual Services	-	17,885	17,885	-
Total Conservation and Recreation	-	17,885	17,885	-
Total Expenditures	-	17,885	17,885	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (17,885)</u>	(17,918)	<u>\$ (33)</u>
<b>Fund Balance, Beginning of Year</b>			17,889	
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (29)</u>	

# DUPAGE COUNTY, ILLINOIS

2010 General Obligation Alternative Revenue Bond Projects Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 189,139	\$ 189,139
Investment income	<u>40,000</u>	<u>40,000</u>	<u>905</u>	<u>(39,095)</u>
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>190,044</u>	<u>150,044</u>
<b>Expenditures</b>				
<b>General Government</b>				
Contractual Services				
Professional services	2,658,912	2,650,417	1,103,969	1,546,448
Other contractual services	<u>1,000,000</u>	<u>2,442,424</u>	<u>43,415</u>	<u>2,399,009</u>
Total Contractual Services	<u>3,658,912</u>	<u>5,092,841</u>	<u>1,147,384</u>	<u>3,945,457</u>
Total General Government	<u>3,658,912</u>	<u>5,092,841</u>	<u>1,147,384</u>	<u>3,945,457</u>
<b>Capital Outlay</b>				
Capital outlay	<u>3,759,192</u>	<u>2,325,263</u>	<u>1,272,282</u>	<u>1,052,981</u>
Total Capital Outlay	<u>3,759,192</u>	<u>2,325,263</u>	<u>1,272,282</u>	<u>1,052,981</u>
Total Expenditures	<u>7,418,104</u>	<u>7,418,104</u>	<u>2,419,666</u>	<u>4,998,438</u>
Net Change in Fund Balance	<u>\$ (7,378,104)</u>	<u>\$ (7,378,104)</u>	<u>(2,229,622)</u>	<u>\$ 5,148,482</u>
Fund Balance, Beginning of Year			<u>6,899,564</u>	
Fund Balance, End of Year			<u>\$ 4,669,942</u>	

# DUPAGE COUNTY, ILLINOIS

2011 Drainage Bond Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 13,200	\$ 13,200	\$ 4,751	\$ (8,449)
Investment income	<u>20</u>	<u>20</u>	<u>21</u>	<u>1</u>
Total Revenues	<u>13,220</u>	<u>13,220</u>	<u>4,772</u>	<u>(8,448)</u>
<b>Expenditures</b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 13,220</u>	<u>\$ 13,220</u>	4,772	<u>\$ (8,448)</u>
<b>Fund Balance, Beginning of Year</b>			<u>8,784</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 13,556</u>	

# DUPAGE COUNTY, ILLINOIS

## Highway Impact Fees Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services	\$ 550,000	\$ 550,000	\$ 1,172,204	\$ 622,204
Investment income	25,000	25,000	17,487	(7,513)
Miscellaneous	-	-	2	2
Total Revenues	<u>575,000</u>	<u>575,000</u>	<u>1,189,693</u>	<u>614,693</u>
<b>Expenditures</b>				
<b>Highway, Streets and Bridges</b>				
Contractual Services				
Professional services	30,350	29,150	13,835	15,315
Other contractual services	<u>50,000</u>	<u>51,509</u>	<u>2,189</u>	<u>49,320</u>
Total Contractual Services	<u>80,350</u>	<u>80,659</u>	<u>16,024</u>	<u>64,635</u>
Total Highway, Streets and Bridges	<u>80,350</u>	<u>80,659</u>	<u>16,024</u>	<u>64,635</u>
<b>Capital Outlay</b>				
Capital outlay	<u>7,463,734</u>	<u>7,463,425</u>	<u>1,219,388</u>	<u>6,244,037</u>
Total Capital Outlay	<u>7,463,734</u>	<u>7,463,425</u>	<u>1,219,388</u>	<u>6,244,037</u>
Total Expenditures	<u>7,544,084</u>	<u>7,544,084</u>	<u>1,235,412</u>	<u>6,308,672</u>
Net Change in Fund Balance	<u>\$ (6,969,084)</u>	<u>\$ (6,969,084)</u>	(45,719)	<u>\$ 6,923,365</u>
Fund Balance, Beginning of Year			<u>6,006,627</u>	
Fund Balance, End of Year			<u>\$ 5,960,908</u>	



# DUPAGE COUNTY, ILLINOIS

## County Infrastructure Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 7,204	\$ 7,204
Total Revenues	-	-	7,204	7,204
<b>Expenditures</b>				
<b>General Government</b>				
Contractual Services				
Professional services	-	50,000	43,740	6,260
Other contractual services	-	126,066	6,066	120,000
Total Contractual Services	-	176,066	49,806	126,260
Total General Government	-	176,066	49,806	126,260
<b>Capital Outlay</b>				
Capital outlay	2,070,000	2,785,334	364,228	2,421,106
Total Capital Outlay	2,070,000	2,785,334	364,228	2,421,106
Total Expenditures	2,070,000	2,961,400	414,034	2,547,366
Net Change in Fund Balance	<u>\$ (2,070,000)</u>	<u>\$ (2,961,400)</u>	(406,830)	<u>\$ 2,554,570</u>
<b>Fund Balance, Beginning of Year</b>			2,534,256	
<b>Fund Balance, End of Year</b>			<u>\$ 2,127,426</u>	

# DUPAGE COUNTY, ILLINOIS

Special Service Area #35 Lakes of Royce Renaissance Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 2,206	\$ 2,206
Total Revenues	-	-	2,206	2,206
<b>Expenditures</b>				
<b>Capital Outlay</b>				
Capital outlay	400,000	400,000	177,812	222,188
Total Capital Outlay	400,000	400,000	177,812	222,188
Total Expenditures	400,000	400,000	177,812	222,188
Net Change in Fund Balance	<u>\$ (400,000)</u>	<u>\$ (400,000)</u>	(175,606)	<u>\$ 224,394</u>
<b>Fund Balance, Beginning of Year</b>			<u>735,439</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 559,833</u>	

# DUPAGE COUNTY, ILLINOIS

## Health Department Capital Projects Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended November 30, 2015

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Investment income	\$ 4,000	\$ 4,000	\$ 4,176	\$ 176
Miscellaneous	<u>3,400,000</u>	<u>3,400,000</u>	<u>670,047</u>	<u>(2,729,953)</u>
Total Revenues	<u>3,404,000</u>	<u>3,404,000</u>	<u>674,223</u>	<u>(2,729,777)</u>
<b>Expenditures</b>				
<b>Capital Outlay</b>				
Capital outlay	<u>10,504,000</u>	<u>10,504,000</u>	<u>9,070,946</u>	<u>1,433,054</u>
Total Capital Outlay	<u>10,504,000</u>	<u>10,504,000</u>	<u>9,070,946</u>	<u>1,433,054</u>
Total Expenditures	<u>10,504,000</u>	<u>10,504,000</u>	<u>9,070,946</u>	<u>1,433,054</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,100,000)</u>	<u>(7,100,000)</u>	<u>(8,396,723)</u>	<u>(1,296,723)</u>
<b>Other Financing Sources</b>				
Transfers in	<u>2,100,000</u>	<u>2,100,000</u>	<u>5,119,593</u>	<u>3,019,593</u>
Total Other Financing Sources	<u>2,100,000</u>	<u>2,100,000</u>	<u>5,119,593</u>	<u>3,019,593</u>
Net Change in Fund Balance	<u>\$ (5,000,000)</u>	<u>\$ (5,000,000)</u>	<u>(3,277,130)</u>	<u>\$ 1,722,870</u>
<b>Fund Balance, Beginning of Year</b>			<u>3,632,196</u>	
<b>Fund Balance, End of Year</b>			<u>\$ 355,066</u>	

# **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2015

## **AGENCY FUNDS**

### **COUNTY COLLECTOR**

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

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

### **COUNTY TREASURER**

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

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

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

**Employee's Special Wage Deduction** – This fund is used to account for the receipt and disbursement of withholdings made to satisfy wage summons.

**Sale in Error Interest** – This fund is used to provide a mechanism to pay interest charges which accrue and are payable on tax sales made in error. A fee attached to annual tax sales finances this fund.

**Domestic Relations Legal** – This fund is used to account for the receipt and disbursement of a special fee to assist indigent individuals in domestic relations matters. The administration of this fund is under the jurisdiction of the Chief Judge of the Judicial Circuit.

**Kogen Trust Agreement** – This fund is used to account for a previous escrow deposit related to the Kogen Trust and various other parties.

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

### **CLERK OF THE CIRCUIT COURT**

**Criminal Traffic Account** – This fund is used to account for the receipt and disbursement of fees collected in criminal traffic cases.

**Bond Account** – This fund is used to account for the collection and subsequent refund or forfeit of bonds posted with the Court.

**Civil Fee Account** – This fund is used to account for civil fees collected and expended apart from criminal fees.

**Investment Account** – This fund is used to account for amounts temporarily transferred from the other Clerk of the Circuit Court Agency funds that can be invested.

# **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2015

## **AGENCY FUNDS**

### **COUNTY SHERIFF**

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

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

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

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

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

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

**County Sheriff – 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** – 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.

# **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2015

## **AGENCY FUNDS**

### **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** – 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

Agency Funds  
Combining Statement of Assets and Liabilities  
As of November 30, 2015

	<u>County Collector</u>	<u>County Treasurer</u>	<u>Clerk of the Circuit Court</u>	<u>County Sheriff</u>
<b>Assets</b>				
Cash and investments	\$ 37,020,824	\$ 8,371,447	\$ 17,297,318	\$ 8,649,244
Accrued interest	-	4,448	17,829	-
Due from federal, state and other governmental units	-	248,898	-	-
Due from other funds	-	118,680	9,573,607	-
Total Assets	<u>\$ 37,020,824</u>	<u>\$ 8,743,473</u>	<u>\$ 26,888,754</u>	<u>\$ 8,649,244</u>
<b>Liabilities</b>				
Due to federal, state and other governmental units	\$ 30,356,506	\$ 3,541,695	\$ 546,045	\$ -
Due to other funds	4,677,855	-	9,573,607	-
Other liabilities	1,986,463	5,201,778	16,769,102	8,649,244
Total Liabilities	<u>\$ 37,020,824</u>	<u>\$ 8,743,473</u>	<u>\$ 26,888,754</u>	<u>\$ 8,649,244</u>

<u>Other</u>	<u>Agency Total</u>	<u>Inter-Agency Elimination</u>	<u>Total</u>
\$ 2,113,502	\$ 73,452,335	\$ -	\$ 73,452,335
-	22,277	-	22,277
-	248,898	-	248,898
-	9,692,287	(9,692,287)	-
<u>\$ 2,113,502</u>	<u>\$ 83,415,797</u>	<u>\$ (9,692,287)</u>	<u>\$ 73,723,510</u>

\$ -	\$ 34,444,246	\$ -	\$ 34,444,246
-	14,251,462	(9,692,287)	4,559,175
2,113,502	34,720,089	-	34,720,089
<u>\$ 2,113,502</u>	<u>\$ 83,415,797</u>	<u>\$ (9,692,287)</u>	<u>\$ 73,723,510</u>



# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2015

	Balances November 30, 2014	Additions	Deductions	Balances November 30, 2015
<b>County Collector</b>				
<u>General</u>				
Assets				
Cash and investments	\$ 33,798,888	\$ 5,896,074,064	\$ 5,893,382,306	\$ 36,490,646
Total Assets	<u>\$ 33,798,888</u>	<u>\$ 5,896,074,064</u>	<u>\$ 5,893,382,306</u>	<u>\$ 36,490,646</u>
Liabilities				
Due to federal, state and other governmental units	\$ 32,717,237	\$ 5,885,486,598	\$ 5,887,847,329	\$ 30,356,506
Due to other funds	-	4,677,855	-	4,677,855
Other liabilities	1,081,651	5,909,611	5,534,977	1,456,285
Total Liabilities	<u>\$ 33,798,888</u>	<u>\$ 5,896,074,064</u>	<u>\$ 5,893,382,306</u>	<u>\$ 36,490,646</u>
<u>Bankruptcy Escrow</u>				
Assets				
Cash and investments	\$ 30,944	\$ 573,785	\$ 74,551	\$ 530,178
Total Assets	<u>\$ 30,944</u>	<u>\$ 573,785</u>	<u>\$ 74,551</u>	<u>\$ 530,178</u>
Liabilities				
Other liabilities	\$ 30,944	\$ 573,785	\$ 74,551	\$ 530,178
Total Liabilities	<u>\$ 30,944</u>	<u>\$ 573,785</u>	<u>\$ 74,551</u>	<u>\$ 530,178</u>
<u>Total - All County Collector's Agency Funds</u>				
Assets				
Cash and investments	\$ 33,829,832	\$ 5,896,647,849	\$ 5,893,456,857	\$ 37,020,824
Total Assets	<u>\$ 33,829,832</u>	<u>\$ 5,896,647,849</u>	<u>\$ 5,893,456,857</u>	<u>\$ 37,020,824</u>
Liabilities				
Due to federal, state and other governmental units	\$ 32,717,237	\$ 5,885,486,598	\$ 5,887,847,329	\$ 30,356,506
Due to other funds	-	4,677,855	-	4,677,855
Other liabilities	1,112,595	6,483,396	5,609,528	1,986,463
Total Liabilities	<u>\$ 33,829,832</u>	<u>\$ 5,896,647,849</u>	<u>\$ 5,893,456,857</u>	<u>\$ 37,020,824</u>
<b>County Treasurer</b>				
<u>Escrow Account</u>				
Assets				
Cash and investments	\$ 207,852	\$ 24,585	\$ 11,867	\$ 220,570
Total Assets	<u>\$ 207,852</u>	<u>\$ 24,585</u>	<u>\$ 11,867</u>	<u>\$ 220,570</u>
Liabilities				
Other liabilities	\$ 207,852	\$ 24,585	\$ 11,867	\$ 220,570
Total Liabilities	<u>\$ 207,852</u>	<u>\$ 24,585</u>	<u>\$ 11,867</u>	<u>\$ 220,570</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2015

	Balances November 30, 2014	Additions	Deductions	Balances November 30, 2015
<b>County Treasurer (cont.)</b>				
<u>Township Projects Fund</u>				
Assets				
Cash and investments	\$ 3,033,968	\$ 2,413,572	\$ 2,159,191	\$ 3,288,349
Accrued interest	5,196	4,448	5,196	4,448
Due from federal, state and other governmental units	50,213	262,247	63,562	248,898
Total Assets	<u>\$ 3,089,377</u>	<u>\$ 2,680,267</u>	<u>\$ 2,227,949</u>	<u>\$ 3,541,695</u>
Liabilities				
Due to federal, state and other governmental units	\$ 3,089,377	\$ 2,680,267	\$ 2,227,949	\$ 3,541,695
Total Liabilities	<u>\$ 3,089,377</u>	<u>\$ 2,680,267</u>	<u>\$ 2,227,949</u>	<u>\$ 3,541,695</u>
<u>Condemnation</u>				
Assets				
Cash and investments	\$ 4,537,671	\$ 16,153,948	\$ 16,489,368	\$ 4,202,251
Total Assets	<u>\$ 4,537,671</u>	<u>\$ 16,153,948</u>	<u>\$ 16,489,368</u>	<u>\$ 4,202,251</u>
Liabilities				
Other liabilities	\$ 4,537,671	\$ 16,153,948	\$ 16,489,368	\$ 4,202,251
Total Liabilities	<u>\$ 4,537,671</u>	<u>\$ 16,153,948</u>	<u>\$ 16,489,368</u>	<u>\$ 4,202,251</u>
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash and investments	\$ 20,068	\$ 232,825	\$ 222,403	\$ 30,490
Total Assets	<u>\$ 20,068</u>	<u>\$ 232,825</u>	<u>\$ 222,403</u>	<u>\$ 30,490</u>
Liabilities				
Other liabilities	\$ 20,068	\$ 232,825	\$ 222,403	\$ 30,490
Total Liabilities	<u>\$ 20,068</u>	<u>\$ 232,825</u>	<u>\$ 222,403</u>	<u>\$ 30,490</u>
<u>Sale in Error Interest</u>				
Assets				
Cash and investments	\$ 621,218	\$ 126,039	\$ 247,236	\$ 500,021
Due from other funds	-	118,736	56	118,680
Total Assets	<u>\$ 621,218</u>	<u>\$ 244,775</u>	<u>\$ 247,292</u>	<u>\$ 618,701</u>
Liabilities				
Other liabilities	\$ 621,218	\$ 244,775	\$ 247,292	\$ 618,701
Total Liabilities	<u>\$ 621,218</u>	<u>\$ 244,775</u>	<u>\$ 247,292</u>	<u>\$ 618,701</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2015

	<b>Balances November 30, 2014</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2015</b>
<b>County Treasurer (cont.)</b>				
<u>Domestic Relations Legal Fund</u>				
Assets				
Cash and investments	\$ 101,211	\$ 209,870	\$ 225,595	\$ 85,486
Total Assets	<u>\$ 101,211</u>	<u>\$ 209,870</u>	<u>\$ 225,595</u>	<u>\$ 85,486</u>
Liabilities				
Other liabilities	\$ 101,211	\$ 209,870	\$ 225,595	\$ 85,486
Total Liabilities	<u>\$ 101,211</u>	<u>\$ 209,870</u>	<u>\$ 225,595</u>	<u>\$ 85,486</u>
<u>Kogen Trust Agreement</u>				
Assets				
Cash and investments	\$ 19,059	\$ 6	\$ 4	\$ 19,061
Total Assets	<u>\$ 19,059</u>	<u>\$ 6</u>	<u>\$ 4</u>	<u>\$ 19,061</u>
Liabilities				
Other liabilities	\$ 19,059	\$ 6	\$ 4	\$ 19,061
Total Liabilities	<u>\$ 19,059</u>	<u>\$ 6</u>	<u>\$ 4</u>	<u>\$ 19,061</u>
<u>Local Law Drug Enforcement</u>				
Assets				
Cash and investments	\$ 23,740	\$ 5,332	\$ 3,853	\$ 25,219
Total Assets	<u>\$ 23,740</u>	<u>\$ 5,332</u>	<u>\$ 3,853</u>	<u>\$ 25,219</u>
Liabilities				
Other liabilities	\$ 23,740	\$ 5,332	\$ 3,853	\$ 25,219
Total Liabilities	<u>\$ 23,740</u>	<u>\$ 5,332</u>	<u>\$ 3,853</u>	<u>\$ 25,219</u>
<u>Total - All County Treasurer's Agency Funds</u>				
Assets				
Cash and investments	\$ 8,564,787	\$ 19,166,177	\$ 19,359,517	\$ 8,371,447
Accrued interest	5,196	4,448	5,196	4,448
Due from federal, state and other governmental units	50,213	262,247	63,562	248,898
Due from other funds	-	118,736	56	118,680
Total Assets	<u>\$ 8,620,196</u>	<u>\$ 19,551,608</u>	<u>\$ 19,428,331</u>	<u>\$ 8,743,473</u>
Liabilities				
Due to federal, state and other governmental units	\$ 3,089,377	\$ 2,680,267	\$ 2,227,949	\$ 3,541,695
Other liabilities	5,530,819	16,871,341	17,200,382	5,201,778
Total Liabilities	<u>\$ 8,620,196</u>	<u>\$ 19,551,608</u>	<u>\$ 19,428,331</u>	<u>\$ 8,743,473</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2015

	Balances November 30, 2014	Additions	Deductions	Balances November 30, 2015
<b>Clerk of the Circuit Court</b>				
<u>Criminal Traffic Account</u>				
Assets				
Cash and investments	\$ 7,578,180	\$ 57,293,962	\$ 58,559,319	\$ 6,312,823
Due from other funds	9,038,508	-	355,496	8,683,012
Total Assets	<u>\$ 16,616,688</u>	<u>\$ 57,293,962</u>	<u>\$ 58,914,815</u>	<u>\$ 14,995,835</u>
Liabilities				
Due to federal, state and other governmental units	\$ 277,612	\$ 546,045	\$ 277,612	\$ 546,045
Other liabilities	16,339,076	56,747,917	58,637,203	14,449,790
Total Liabilities	<u>\$ 16,616,688</u>	<u>\$ 57,293,962</u>	<u>\$ 58,914,815</u>	<u>\$ 14,995,835</u>
<u>Bond Account</u>				
Assets				
Cash and investments	\$ 1,170,476	\$ 1,408,151	\$ 1,381,264	\$ 1,197,363
Due from other funds	790,595	-	-	790,595
Total Assets	<u>\$ 1,961,071</u>	<u>\$ 1,408,151</u>	<u>\$ 1,381,264</u>	<u>\$ 1,987,958</u>
Liabilities				
Other liabilities	\$ 1,961,071	\$ 1,408,151	\$ 1,381,264	\$ 1,987,958
Total Liabilities	<u>\$ 1,961,071</u>	<u>\$ 1,408,151</u>	<u>\$ 1,381,264</u>	<u>\$ 1,987,958</u>
<u>Civil Fee Account</u>				
Assets				
Cash and investments	\$ 250,617	\$ 15,211,932	\$ 15,031,195	\$ 431,354
Total Assets	<u>\$ 250,617</u>	<u>\$ 15,211,932</u>	<u>\$ 15,031,195</u>	<u>\$ 431,354</u>
Liabilities				
Due to other funds	\$ 100,000	\$ -	\$ -	\$ 100,000
Other liabilities	150,617	15,211,932	15,031,195	331,354
Total Liabilities	<u>\$ 250,617</u>	<u>\$ 15,211,932</u>	<u>\$ 15,031,195</u>	<u>\$ 431,354</u>
<u>Investment Account</u>				
Assets				
Cash and investments	\$ 9,723,188	\$ 48,000	\$ 415,410	\$ 9,355,778
Accrued interest	5,915	17,829	5,915	17,829
Due from other funds	100,000	-	-	100,000
Total Assets	<u>\$ 9,829,103</u>	<u>\$ 65,829</u>	<u>\$ 421,325</u>	<u>\$ 9,473,607</u>
Liabilities				
Due to other funds	\$ 9,829,103	\$ 65,829	\$ 421,325	9,473,607
Total Liabilities	<u>\$ 9,829,103</u>	<u>\$ 65,829</u>	<u>\$ 421,325</u>	<u>\$ 9,473,607</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2015

	Balances November 30, 2014	Additions	Deductions	Balances November 30, 2015
<b>Clerk of the Circuit Court (cont.)</b>				
<b>Total - All Clerk of the Circuit Court's Agency Funds</b>				
Assets				
Cash and investments	\$ 18,722,461	\$ 73,962,045	\$ 75,387,188	\$ 17,297,318
Accrued interest	5,915	17,829	5,915	17,829
Due from other funds	9,929,103	-	355,496	9,573,607
Total Assets	<u>\$ 28,657,479</u>	<u>\$ 73,979,874</u>	<u>\$ 75,748,599</u>	<u>\$ 26,888,754</u>
Liabilities				
Due to federal, state and other governmental units	\$ 277,612	\$ 546,045	\$ 277,612	\$ 546,045
Due to other funds	9,929,103	65,829	421,325	9,573,607
Other liabilities	18,450,764	73,368,000	75,049,662	16,769,102
Total Liabilities	<u>\$ 28,657,479</u>	<u>\$ 73,979,874</u>	<u>\$ 75,748,599</u>	<u>\$ 26,888,754</u>
<b>County Sheriff</b>				
<u>County Sheriff - Chancery Account</u>				
Assets				
Cash and investments	\$ 4,472,378	\$ 56,574,100	\$ 56,160,752	\$ 4,885,726
Total Assets	<u>\$ 4,472,378</u>	<u>\$ 56,574,100</u>	<u>\$ 56,160,752</u>	<u>\$ 4,885,726</u>
Liabilities				
Other liabilities	\$ 4,472,378	\$ 56,574,100	\$ 56,160,752	\$ 4,885,726
Total Liabilities	<u>\$ 4,472,378</u>	<u>\$ 56,574,100</u>	<u>\$ 56,160,752</u>	<u>\$ 4,885,726</u>
<u>County Sheriff - Commissary Account</u>				
Assets				
Cash and investments	\$ 2,409,852	\$ 1,840,179	\$ 1,794,537	\$ 2,455,494
Total Assets	<u>\$ 2,409,852</u>	<u>\$ 1,840,179</u>	<u>\$ 1,794,537</u>	<u>\$ 2,455,494</u>
Liabilities				
Other liabilities	\$ 2,409,852	\$ 1,840,179	\$ 1,794,537	\$ 2,455,494
Total Liabilities	<u>\$ 2,409,852</u>	<u>\$ 1,840,179</u>	<u>\$ 1,794,537</u>	<u>\$ 2,455,494</u>
<u>County Sheriff - Inmate Account</u>				
Assets				
Cash and investments	\$ 322,345	\$ 2,188,027	\$ 2,201,164	\$ 309,208
Total Assets	<u>\$ 322,345</u>	<u>\$ 2,188,027</u>	<u>\$ 2,201,164</u>	<u>\$ 309,208</u>
Liabilities				
Other liabilities	\$ 322,345	\$ 2,188,027	\$ 2,201,164	\$ 309,208
Total Liabilities	<u>\$ 322,345</u>	<u>\$ 2,188,027</u>	<u>\$ 2,201,164</u>	<u>\$ 309,208</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2015

	Balances November 30, 2014	Additions	Deductions	Balances November 30, 2015
<b>County Sheriff (cont.)</b>				
<u>County Sheriff - Arson Task Force</u>				
Assets				
Cash and investments	\$ 5,377	\$ 8,955	\$ 8,190	\$ 6,142
Total Assets	<u>\$ 5,377</u>	<u>\$ 8,955</u>	<u>\$ 8,190</u>	<u>\$ 6,142</u>
Liabilities				
Other liabilities	\$ 5,377	\$ 8,955	\$ 8,190	\$ 6,142
Total Liabilities	<u>\$ 5,377</u>	<u>\$ 8,955</u>	<u>\$ 8,190</u>	<u>\$ 6,142</u>
<u>County Sheriff - Investigative Account</u>				
Assets				
Cash and investments	\$ 30,791	\$ 884	\$ 12,017	\$ 19,658
Total Assets	<u>\$ 30,791</u>	<u>\$ 884</u>	<u>\$ 12,017</u>	<u>\$ 19,658</u>
Liabilities				
Other liabilities	\$ 30,791	\$ 884	\$ 12,017	\$ 19,658
Total Liabilities	<u>\$ 30,791</u>	<u>\$ 884</u>	<u>\$ 12,017</u>	<u>\$ 19,658</u>
<u>County Sheriff - Replevin and Levy</u>				
Assets				
Cash and investments	\$ 56,645	\$ 32,745	\$ 32,248	\$ 57,142
Total Assets	<u>\$ 56,645</u>	<u>\$ 32,745</u>	<u>\$ 32,248</u>	<u>\$ 57,142</u>
Liabilities				
Other liabilities	\$ 56,645	\$ 32,745	\$ 32,248	\$ 57,142
Total Liabilities	<u>\$ 56,645</u>	<u>\$ 32,745</u>	<u>\$ 32,248</u>	<u>\$ 57,142</u>
<u>County Sheriff - Drug Traffic Prevention</u>				
Assets				
Cash and investments	\$ 359,237	\$ 247,578	\$ 129,802	\$ 477,013
Total Assets	<u>\$ 359,237</u>	<u>\$ 247,578</u>	<u>\$ 129,802</u>	<u>\$ 477,013</u>
Liabilities				
Other liabilities	\$ 359,237	\$ 247,578	\$ 129,802	\$ 477,013
Total Liabilities	<u>\$ 359,237</u>	<u>\$ 247,578</u>	<u>\$ 129,802</u>	<u>\$ 477,013</u>
<u>County Sheriff - JEZ Fund</u>				
Assets				
Cash and investments	\$ 4,838	\$ 7,236	\$ 8,895	\$ 3,179
Total Assets	<u>\$ 4,838</u>	<u>\$ 7,236</u>	<u>\$ 8,895</u>	<u>\$ 3,179</u>
Liabilities				
Other liabilities	\$ 4,838	\$ 7,236	\$ 8,895	\$ 3,179
Total Liabilities	<u>\$ 4,838</u>	<u>\$ 7,236</u>	<u>\$ 8,895</u>	<u>\$ 3,179</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2015

	Balances November 30, 2014	Additions	Deductions	Balances November 30, 2015
<b>County Sheriff (cont.)</b>				
<u>County Sheriff - Drug Traffic Seizure Account</u>				
Assets				
Cash and investments	\$ 5,310	\$ 7,485	\$ 3,100	\$ 9,695
Total Assets	<u>\$ 5,310</u>	<u>\$ 7,485</u>	<u>\$ 3,100</u>	<u>\$ 9,695</u>
Liabilities				
Other liabilities	\$ 5,310	\$ 7,485	\$ 3,100	\$ 9,695
Total Liabilities	<u>\$ 5,310</u>	<u>\$ 7,485</u>	<u>\$ 3,100</u>	<u>\$ 9,695</u>
<u>County Sheriff - Sex Offender</u>				
Assets				
Cash and investments	\$ 10,257	\$ 5,934	\$ 8,372	\$ 7,819
Total Assets	<u>\$ 10,257</u>	<u>\$ 5,934</u>	<u>\$ 8,372</u>	<u>\$ 7,819</u>
Liabilities				
Other liabilities	\$ 10,257	\$ 5,934	\$ 8,372	\$ 7,819
Total Liabilities	<u>\$ 10,257</u>	<u>\$ 5,934</u>	<u>\$ 8,372</u>	<u>\$ 7,819</u>
<u>County Sheriff - Retired Canine Assistance Program</u>				
Assets				
Cash and investments	\$ 427	\$ 5	\$ 432	\$ -
Total Assets	<u>\$ 427</u>	<u>\$ 5</u>	<u>\$ 432</u>	<u>\$ -</u>
Liabilities				
Other liabilities	\$ 427	\$ 5	\$ 432	\$ -
Total Liabilities	<u>\$ 427</u>	<u>\$ 5</u>	<u>\$ 432</u>	<u>\$ -</u>
<u>County Sheriff - Extradition Account</u>				
Assets				
Cash and investments	\$ 6,398	\$ 17,787	\$ 17,580	\$ 6,605
Total Assets	<u>\$ 6,398</u>	<u>\$ 17,787</u>	<u>\$ 17,580</u>	<u>\$ 6,605</u>
Liabilities				
Other liabilities	\$ 6,398	\$ 17,787	\$ 17,580	\$ 6,605
Total Liabilities	<u>\$ 6,398</u>	<u>\$ 17,787</u>	<u>\$ 17,580</u>	<u>\$ 6,605</u>
<u>County Sheriff - Internet Auction Account</u>				
Assets				
Cash and investments	\$ 496	\$ 5	\$ -	\$ 501
Total Assets	<u>\$ 496</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 501</u>
Liabilities				
Other liabilities	\$ 496	\$ 5	\$ -	\$ 501
Total Liabilities	<u>\$ 496</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 501</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2015

	Balances November 30, 2014	Additions	Deductions	Balances November 30, 2015
<b>County Sheriff (cont.)</b>				
<u>County Sheriff - Viking Tobacco Account</u>				
Assets				
Cash and investments	\$ 410,962	\$ 5	\$ 5	\$ 410,962
Total Assets	<u>\$ 410,962</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 410,962</u>
Liabilities				
Other liabilities	\$ 410,962	\$ 5	\$ 5	\$ 410,962
Total Liabilities	<u>\$ 410,962</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 410,962</u>
<u>County Sheriff - Money Laundering Seizure</u>				
Assets				
Cash and investments	\$ 95	\$ 10	\$ 5	\$ 100
Total Assets	<u>\$ 95</u>	<u>\$ 10</u>	<u>\$ 5</u>	<u>\$ 100</u>
Liabilities				
Other liabilities	\$ 95	\$ 10	\$ 5	\$ 100
Total Liabilities	<u>\$ 95</u>	<u>\$ 10</u>	<u>\$ 5</u>	<u>\$ 100</u>
<u>Total - All County Sheriff's Agency Funds</u>				
Assets				
Cash and investments	\$ 8,095,408	\$ 60,930,935	\$ 60,377,099	\$ 8,649,244
Total Assets	<u>\$ 8,095,408</u>	<u>\$ 60,930,935</u>	<u>\$ 60,377,099</u>	<u>\$ 8,649,244</u>
Liabilities				
Other liabilities	\$ 8,095,408	\$ 60,930,935	\$ 60,377,099	\$ 8,649,244
Total Liabilities	<u>\$ 8,095,408</u>	<u>\$ 60,930,935</u>	<u>\$ 60,377,099</u>	<u>\$ 8,649,244</u>
<b>Other Agency Funds</b>				
<u>County Clerk</u>				
Assets				
Cash and investments	\$ 1,147,212	\$ 19,523,195	\$ 19,561,960	\$ 1,108,447
Total Assets	<u>\$ 1,147,212</u>	<u>\$ 19,523,195</u>	<u>\$ 19,561,960</u>	<u>\$ 1,108,447</u>
Liabilities				
Other liabilities	\$ 1,147,212	\$ 19,523,195	\$ 19,561,960	\$ 1,108,447
Total Liabilities	<u>\$ 1,147,212</u>	<u>\$ 19,523,195</u>	<u>\$ 19,561,960</u>	<u>\$ 1,108,447</u>
<u>State's Attorney - Tax and Investigative Account</u>				
Assets				
Cash and investments	\$ 11,911	\$ 62,410	\$ 65,048	\$ 9,273
Total Assets	<u>\$ 11,911</u>	<u>\$ 62,410</u>	<u>\$ 65,048</u>	<u>\$ 9,273</u>
Liabilities				
Other liabilities	\$ 11,911	\$ 62,410	\$ 65,048	\$ 9,273
Total Liabilities	<u>\$ 11,911</u>	<u>\$ 62,410</u>	<u>\$ 65,048</u>	<u>\$ 9,273</u>

(Continued)



# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2015

	Balances November 30, 2014	Additions	Deductions	Balances November 30, 2015
<b>Other Agency Funds (cont.)</b>				
<u>County Probation Department</u>				
Assets				
Cash and investments	\$ 377,476	\$ -	\$ 40,000	\$ 337,476
Total Assets	<u>\$ 377,476</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 337,476</u>
Liabilities				
Other liabilities	\$ 377,476	\$ -	\$ 40,000	\$ 337,476
Total Liabilities	<u>\$ 377,476</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 337,476</u>
<u>Convalescent Center - Special Account</u>				
Assets				
Cash and investments	\$ 58,750	\$ 440,761	\$ 437,882	\$ 61,629
Total Assets	<u>\$ 58,750</u>	<u>\$ 440,761</u>	<u>\$ 437,882</u>	<u>\$ 61,629</u>
Liabilities				
Other liabilities	\$ 58,750	\$ 440,761	\$ 437,882	\$ 61,629
Total Liabilities	<u>\$ 58,750</u>	<u>\$ 440,761</u>	<u>\$ 437,882</u>	<u>\$ 61,629</u>
<u>Convalescent Center - Residents' Agency Fund</u>				
Assets				
Cash and investments	\$ 352,570	\$ 4,133,746	\$ 4,097,269	\$ 389,047
Total Assets	<u>\$ 352,570</u>	<u>\$ 4,133,746</u>	<u>\$ 4,097,269</u>	<u>\$ 389,047</u>
Liabilities				
Other liabilities	\$ 352,570	\$ 4,133,746	\$ 4,097,269	\$ 389,047
Total Liabilities	<u>\$ 352,570</u>	<u>\$ 4,133,746</u>	<u>\$ 4,097,269</u>	<u>\$ 389,047</u>
<u>Convalescent Center - Administrative Account</u>				
Assets				
Cash and investments	\$ 60,205	\$ 53,810	\$ 68,581	\$ 45,434
Total Assets	<u>\$ 60,205</u>	<u>\$ 53,810</u>	<u>\$ 68,581</u>	<u>\$ 45,434</u>
Liabilities				
Other liabilities	\$ 60,205	\$ 53,810	\$ 68,581	\$ 45,434
Total Liabilities	<u>\$ 60,205</u>	<u>\$ 53,810</u>	<u>\$ 68,581</u>	<u>\$ 45,434</u>
<u>Special Service Area #32 - Riviera Court</u>				
Assets				
Cash and investments	\$ 26,693	\$ 27,824	\$ 27,619	\$ 26,898
Total Assets	<u>\$ 26,693</u>	<u>\$ 27,824</u>	<u>\$ 27,619</u>	<u>\$ 26,898</u>
Liabilities				
Other liabilities	\$ 26,693	\$ 27,824	\$ 27,619	\$ 26,898
Total Liabilities	<u>\$ 26,693</u>	<u>\$ 27,824</u>	<u>\$ 27,619</u>	<u>\$ 26,898</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2015

	Balances November 30, 2014	Additions	Deductions	Balances November 30, 2015
<b>Other Agency Funds (cont.)</b>				
<u>Special Service Area #33 - Judith Court</u>				
Assets				
Cash and investments	\$ 32,032	\$ 31,537	\$ 32,214	\$ 31,355
Total Assets	<u>\$ 32,032</u>	<u>\$ 31,537</u>	<u>\$ 32,214</u>	<u>\$ 31,355</u>
Liabilities				
Other liabilities	\$ 32,032	\$ 31,537	\$ 32,214	\$ 31,355
Total Liabilities	<u>\$ 32,032</u>	<u>\$ 31,537</u>	<u>\$ 32,214</u>	<u>\$ 31,355</u>
<u>Anti-Crime Contribution Committee</u>				
Assets				
Cash and investments	\$ 114,292	\$ 167,197	\$ 177,546	\$ 103,943
Total Assets	<u>\$ 114,292</u>	<u>\$ 167,197</u>	<u>\$ 177,546</u>	<u>\$ 103,943</u>
Liabilities				
Other liabilities	\$ 114,292	\$ 167,197	\$ 177,546	\$ 103,943
Total Liabilities	<u>\$ 114,292</u>	<u>\$ 167,197</u>	<u>\$ 177,546</u>	<u>\$ 103,943</u>
<u>Rental Housing Support Program Escrow</u>				
Assets				
Cash and investments	\$ 677	\$ -	\$ 677	\$ -
Total Assets	<u>\$ 677</u>	<u>\$ -</u>	<u>\$ 677</u>	<u>\$ -</u>
Liabilities				
Other liabilities	\$ 677	\$ -	\$ 677	\$ -
Total Liabilities	<u>\$ 677</u>	<u>\$ -</u>	<u>\$ 677</u>	<u>\$ -</u>
<u>Total - All Other Agency Funds</u>				
Assets				
Cash and investments	\$ 2,181,818	\$ 24,440,480	\$ 24,508,796	\$ 2,113,502
Total Assets	<u>\$ 2,181,818</u>	<u>\$ 24,440,480</u>	<u>\$ 24,508,796</u>	<u>\$ 2,113,502</u>
Liabilities				
Other liabilities	\$ 2,181,818	\$ 24,440,480	\$ 24,508,796	\$ 2,113,502
Total Liabilities	<u>\$ 2,181,818</u>	<u>\$ 24,440,480</u>	<u>\$ 24,508,796</u>	<u>\$ 2,113,502</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2015

	<b>Balances November 30, 2014</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2015</b>
<b>Total - All Agency Funds</b>				
Assets				
Cash and investments	\$ 71,394,306	\$ 6,075,147,486	\$ 6,073,089,457	\$ 73,452,335
Accrued interest	11,111	22,277	11,111	22,277
Due from federal, state and other governmental units	50,213	262,247	63,562	248,898
Due from other funds	9,929,103	118,736	355,552	9,692,287
Total Assets	<u>\$ 81,384,733</u>	<u>\$ 6,075,550,746</u>	<u>\$ 6,073,519,682</u>	<u>\$ 83,415,797</u>
Liabilities				
Due to federal, state and other governmental units	\$ 36,084,226	\$ 5,888,712,910	\$ 5,890,352,890	\$ 34,444,246
Due to other funds	9,929,103	4,743,684	421,325	14,251,462
Other liabilities	35,371,404	182,094,152	182,745,467	34,720,089
Total Liabilities	<u>\$ 81,384,733</u>	<u>\$ 6,075,550,746</u>	<u>\$ 6,073,519,682</u>	<u>\$ 83,415,797</u>

(Concluded)

# DUPAGE COUNTY, ILLINOIS

Statistical Section  
Table of Contents  
November 30, 2015

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

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	251 - 260
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	261 - 277
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	278 - 285
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.	286 - 288
<b>Operating Information</b>	
These schedules contain information about the County's service and resources to help the reader understand how the County's financial information relates to the services the Government provides and the activities it performs.	289 - 292
<b>Required Information for Continuing Disclosure Undertaking</b>	
These schedules contain information required for the Continuing Disclosure Undertaking related to the Water and Sewerage Revenue Bonds.	293 - 294

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

# DUPAGE COUNTY, ILLINOIS

## Net Position by Component Last Ten Fiscal Years

	<u>2015*</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 580,627,647	\$ 553,057,327	\$ 536,331,604	\$ 538,504,376
Restricted	117,600,829	113,386,064	104,883,465	97,015,462
Unrestricted	<u>13,330,169</u>	<u>74,517,604</u>	<u>77,792,273</u>	<u>79,458,925</u>
Total Governmental Activities				
Net Position	<u>\$ 711,558,645</u>	<u>\$ 740,960,995</u>	<u>\$ 719,007,342</u>	<u>\$ 714,978,763</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	\$ 75,103,186	\$ 74,249,205	\$ 75,261,628	\$ 75,116,586
Restricted	8,154,946	7,875,651	2,908,933	2,858,239
Unrestricted	<u>7,739,008</u>	<u>9,370,325</u>	<u>8,190,899</u>	<u>6,537,001</u>
Total Business-Type Activities				
Net Position	<u>\$ 90,997,140</u>	<u>\$ 91,495,181</u>	<u>\$ 86,361,460</u>	<u>\$ 84,511,826</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	\$ 655,730,833	\$ 627,306,532	\$ 611,593,232	\$ 613,620,962
Restricted	125,755,775	121,261,715	107,792,398	99,873,701
Unrestricted	<u>21,069,177</u>	<u>83,887,929</u>	<u>85,983,172</u>	<u>85,995,926</u>
Total Primary Government				
Net Position	<u>\$ 802,555,785</u>	<u>\$ 832,456,176</u>	<u>\$ 805,368,802</u>	<u>\$ 799,490,589</u>

\*Beginning in 2015, the County implemented GASB 68 which resulted in the inclusion of a net pension liability.

**Note:** 2009 amounts have been restated to reflect removal of ETSB as a blended component unit and it include two funds previously reported as agency funds.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 535,999,719	\$ 524,578,436	\$ 526,643,803	\$ 531,794,055	\$ 515,688,772	\$ 489,840,802
31,038,559	31,388,626	32,837,493	38,579,136	28,610,054	30,070,231
<u>138,908,069</u>	<u>134,952,699</u>	<u>139,575,093</u>	<u>150,865,482</u>	<u>154,394,789</u>	<u>165,155,058</u>
<u>\$ 705,946,347</u>	<u>\$ 690,919,761</u>	<u>\$ 699,056,389</u>	<u>\$ 721,238,673</u>	<u>\$ 698,693,615</u>	<u>\$ 685,066,091</u>
\$ 74,764,812	\$ 84,877,600	\$ 85,901,560	\$ 70,201,635	\$ 82,506,297	\$ 80,835,414
2,239,517	2,293,027	2,500,566	16,524,276	1,164,884	761,722
<u>7,869,504</u>	<u>4,375,023</u>	<u>7,610,159</u>	<u>13,858,024</u>	<u>17,014,533</u>	<u>15,466,447</u>
<u>\$ 84,873,833</u>	<u>\$ 91,545,650</u>	<u>\$ 96,012,285</u>	<u>\$ 100,583,935</u>	<u>\$ 100,685,714</u>	<u>\$ 97,063,583</u>
\$ 610,764,531	\$ 609,456,036	\$ 612,545,363	\$ 601,995,690	\$ 598,195,069	\$ 570,676,216
33,278,076	33,681,653	35,338,059	55,103,412	29,774,938	30,831,953
<u>146,777,573</u>	<u>139,327,722</u>	<u>147,185,252</u>	<u>164,723,506</u>	<u>171,409,322</u>	<u>180,621,505</u>
<u>\$ 790,820,180</u>	<u>\$ 782,465,411</u>	<u>\$ 795,068,674</u>	<u>\$ 821,822,608</u>	<u>\$ 799,379,329</u>	<u>\$ 782,129,674</u>

# DUPAGE COUNTY, ILLINOIS

## Changes in Net Position Last Ten Fiscal Years

	2015	2014	2013	2012
<b>Expenses</b>				
Governmental Activities:				
General government	\$ 64,009,439	\$ 82,493,802	\$ 86,856,356	\$ 87,542,910
Health and public safety	145,973,738	126,148,840	126,725,674	127,138,340
Highways, streets, and bridges	42,625,944	40,157,811	38,529,997	43,121,555
Public services	38,542,615	30,172,753	31,103,546	34,267,106
Judicial	61,438,339	47,421,574	45,838,029	45,854,104
Public works	7,481,712	9,571,362	12,085,313	6,824,746
Educational services	1,035,230	783,362	780,786	837,935
Conservation and recreation	5,787,926	2,069,998	53,921	1,302,992
Interest and fiscal charges	12,325,584	13,491,499	14,354,610	15,027,294
Total Governmental Activities Expenses	<u>379,220,527</u>	<u>352,311,001</u>	<u>356,328,232</u>	<u>361,916,982</u>
Business-Type Activities:				
Convalescent Center	-	-	-	-
Water and Sewage System	24,400,761	24,566,435	22,488,672	22,046,858
Total Business-Type Activities Expenses	<u>24,400,761</u>	<u>24,566,435</u>	<u>22,488,672</u>	<u>22,046,858</u>
Total Primary Government Expenses	<u>\$ 403,621,288</u>	<u>\$ 376,877,436</u>	<u>\$ 378,816,904</u>	<u>\$ 383,963,840</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General government	\$ 17,510,272	\$ 17,510,747	\$ 20,389,863	\$ 18,857,949
Health and public safety	28,318,854	28,747,992	24,693,327	23,761,447
Highways, streets, and bridges	3,501,875	1,001,227	677,430	766,972
Public services	2,846,896	2,914,135	2,725,612	3,406,903
Judicial	28,052,921	28,797,664	30,416,409	32,780,133
Public works	-	636,204	603,724	943,021
Educational services	-	-	-	-
Conservation and recreation	1,211,621	-	-	-
Operating Grants and Contributions:				
General government	439,546	1,047,858	906,695	745,068
Health and public safety	35,079,305	39,698,744	35,945,747	36,053,009
Highways, streets, and bridges	16,421,951	19,198,613	17,102,648	15,289,960
Public services	28,767,670	3,775,161	23,402,224	25,613,551
Judicial	5,361,280	3,184,059	2,718,698	3,531,687
Public works	-	-	153,106	491,130
Conservation and recreation	54,715	138,288	14,793	-
Capital Grants and Contributions	12,124,014	29,347,789	9,231,944	18,652,521
Total Governmental Activities	<u>179,690,920</u>	<u>175,998,481</u>	<u>168,982,220</u>	<u>180,893,351</u>
Business-Type Activities:				
Charges for Services				
Convalescent Center	-	-	-	-
Water and Sewage System	22,802,761	22,617,682	22,454,253	21,524,777
Capital Grants and Contributions	1,574,921	6,279,468	1,869,605	142,886
Total Business-Type Activities	<u>24,377,682</u>	<u>28,897,150</u>	<u>24,323,858</u>	<u>21,667,663</u>
Total Primary Government	<u>\$ 204,068,602</u>	<u>\$ 204,895,631</u>	<u>\$ 193,306,078</u>	<u>\$ 202,561,014</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(199,529,607)	(176,312,520)	(187,346,012)	(181,023,631)
Business-Type Activities	(23,079)	4,330,715	1,835,186	(379,195)
Total Primary Government Net Expense	<u>\$ (199,552,686)</u>	<u>\$ (171,981,805)</u>	<u>\$ (185,510,826)</u>	<u>\$ (181,402,826)</u>

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 83,299,732	\$ 82,328,234	\$ 89,128,191	\$ 79,503,497	\$ 80,569,502	\$ 76,530,069
128,664,640	95,942,738	96,975,837	90,666,171	87,107,697	92,461,036
42,996,381	44,101,530	36,932,547	44,750,517	50,394,522	39,482,040
34,692,296	42,723,807	38,741,928	27,825,702	33,398,538	37,683,088
48,591,186	49,994,196	48,908,014	43,991,165	42,982,648	43,474,837
11,516,306	10,038,353	17,960,703	7,121,018	9,301,970	14,224,528
823,067	861,769	849,762	558,065	581,374	624,636
460,433	356,589	205,015	-	-	-
16,303,515	13,152,197	13,948,235	14,286,924	15,012,918	15,193,374
<u>367,347,556</u>	<u>339,499,413</u>	<u>343,650,232</u>	<u>308,703,059</u>	<u>319,349,169</u>	<u>319,673,608</u>
-	35,133,183	34,755,461	32,900,010	33,338,061	33,659,477
<u>20,973,845</u>	<u>21,257,048</u>	<u>22,413,240</u>	<u>20,587,516</u>	<u>19,520,073</u>	<u>16,133,688</u>
<u>20,973,845</u>	<u>56,390,231</u>	<u>57,168,701</u>	<u>53,487,526</u>	<u>52,858,134</u>	<u>49,793,165</u>
<u>\$ 388,321,401</u>	<u>\$ 395,889,644</u>	<u>\$ 400,818,933</u>	<u>\$ 362,190,585</u>	<u>\$ 372,207,303</u>	<u>\$ 369,466,773</u>
\$ 18,664,088	\$ 20,250,459	\$ 21,701,637	\$ 18,376,745	\$ 20,063,804	\$ 19,834,516
23,779,041	17,420,250	18,756,406	17,636,546	19,447,080	21,511,516
656,149	1,313,984	1,834,459	2,740,774	1,837,333	2,910,020
1,933,026	1,889,032	846,965	2,544,734	3,721,579	3,819,920
32,934,001	35,372,063	35,579,718	38,230,226	23,445,481	21,822,637
476,997	603,504	1,120,119	658,673	1,777,963	1,582,857
-	-	-	-	481,640	412,465
-	-	-	-	-	-
1,444,501	1,133,299	2,103,064	25,598	-	-
41,878,559	17,763,720	17,299,394	16,611,236	19,061,568	13,561,735
15,515,321	15,545,867	13,358,950	21,028,399	16,030,448	16,153,506
26,818,269	23,874,197	36,815,150	21,749,891	24,913,259	34,448,567
4,371,274	3,115,969	4,113,628	3,589,030	2,097,071	3,069,763
615,671	222,959	1,945,773	-	2,483,999	530,180
-	312,339	205,609	-	-	-
<u>21,450,239</u>	<u>14,693,789</u>	<u>7,424,344</u>	<u>1,378,481</u>	<u>45,000</u>	<u>1,651,069</u>
<u>190,537,136</u>	<u>153,511,431</u>	<u>163,105,216</u>	<u>144,570,333</u>	<u>135,406,225</u>	<u>141,308,751</u>
-	28,153,612	32,787,435	32,766,353	34,169,487	24,949,646
19,689,342	18,908,528	17,108,872	17,565,227	18,814,973	13,353,597
<u>256,528</u>	<u>70,510</u>	<u>1,773,333</u>	<u>1,782,889</u>	<u>932,680</u>	<u>4,362,635</u>
<u>19,945,870</u>	<u>47,132,650</u>	<u>51,669,640</u>	<u>52,114,469</u>	<u>53,917,140</u>	<u>42,665,878</u>
<u>\$ 210,483,006</u>	<u>\$ 200,644,081</u>	<u>\$ 214,774,856</u>	<u>\$ 196,684,802</u>	<u>\$ 189,323,365</u>	<u>\$ 183,974,629</u>
(176,810,420)	(185,987,982)	(180,545,016)	(164,132,726)	(183,942,944)	(178,364,857)
<u>(1,027,975)</u>	<u>(9,257,581)</u>	<u>(5,499,061)</u>	<u>(1,373,057)</u>	<u>1,059,006</u>	<u>(7,127,287)</u>
<u>\$ (177,838,395)</u>	<u>\$ (195,245,563)</u>	<u>\$ (186,044,077)</u>	<u>\$ (165,505,783)</u>	<u>\$ (182,883,938)</u>	<u>\$ (185,492,144)</u>



# DUPAGE COUNTY, ILLINOIS

## Changes in Net Position Last Ten Fiscal Years

	2015	2014	2013	2012
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property taxes	\$ 67,895,485	\$ 67,935,195	\$ 67,376,774	\$ 67,581,649
Taxes - sales and other	134,561,329	124,611,525	121,100,200	116,224,102
Investment income	451,373	801,924	374,759	1,478,027
Gain on disposal of assets	9,425	-	-	-
Miscellaneous	6,654,555	6,387,023	5,643,398	4,772,269
Special Items	-	-	-	-
Transfers	-	(759,805)	-	-
Total Governmental Activities				
General Revenues and Other	<u>209,572,167</u>	<u>198,975,862</u>	<u>194,495,131</u>	<u>190,056,047</u>
Business-Type Activities:				
Investment income	\$ 66,913	\$ 43,201	\$ 14,448	\$ 17,188
Gain on disposal of assets	4,293	-	-	-
Transfers	-	759,805	-	-
Total Business-Type Activities				
General Revenues and Other	<u>71,206</u>	<u>803,006</u>	<u>14,448</u>	<u>17,188</u>
Total Primary Government	<u>\$ 209,643,373</u>	<u>\$ 199,778,868</u>	<u>\$ 194,509,579</u>	<u>\$ 190,073,235</u>
<b>Change in Net Position</b>				
Governmental Activities	\$ 10,042,560	\$ 22,663,342	\$ 7,149,119	\$ 9,032,416
Business-Type Activities	<u>48,127</u>	<u>5,133,721</u>	<u>1,849,634</u>	<u>(362,007)</u>
Total Primary Government Net Expense	<u>\$ 10,090,687</u>	<u>\$ 27,797,063</u>	<u>\$ 8,998,753</u>	<u>\$ 8,670,409</u>

### Notes:

1. Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a net pension expense.
2. 2009 amounts have been restated to reflect removal of ETSB as a blended component unit and to include two funds previously reported as agency funds.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 67,667,477	\$ 67,439,853	\$ 67,424,153	\$ 67,526,161	\$ 65,293,780	\$ 63,401,527
112,140,361	107,925,821	104,811,713	105,074,406	77,919,286	78,356,625
1,338,517	1,085,804	1,765,366	5,741,486	11,435,092	10,335,980
-	-	-	-	-	-
4,997,281	4,891,700	4,536,786	9,251,245	36,026,275	39,177,144
-	-	(23,043,052)	-	-	-
-	(3,491,824)	2,483,205	(915,524)	1,550,536	(2,700,000)
<u>186,143,636</u>	<u>177,851,354</u>	<u>157,978,171</u>	<u>186,677,774</u>	<u>192,224,969</u>	<u>188,571,276</u>
\$ 49,528	\$ 90,909	\$ 167,564	\$ 355,754	\$ 591,953	\$ 587,352
-	-	-	-	-	-
-	3,491,824	(2,483,205)	915,524	(1,550,536)	2,700,000
<u>49,528</u>	<u>3,582,733</u>	<u>(2,315,641)</u>	<u>1,271,278</u>	<u>(958,583)</u>	<u>3,287,352</u>
<u>\$ 186,193,164</u>	<u>\$ 181,434,087</u>	<u>\$ 155,662,530</u>	<u>\$ 187,949,052</u>	<u>\$ 191,266,386</u>	<u>\$ 191,858,628</u>
\$ 9,333,216	\$ (8,136,628)	\$ (22,566,845)	\$ 22,545,048	\$ 8,282,025	\$ 10,206,419
(978,447)	(5,674,848)	(7,814,702)	(101,779)	100,423	(3,839,935)
<u>\$ 8,354,769</u>	<u>\$ (13,811,476)</u>	<u>\$ (30,381,547)</u>	<u>\$ 22,443,269</u>	<u>\$ 8,382,448</u>	<u>\$ 6,366,484</u>

# DUPAGE COUNTY, ILLINOIS

## Fund Balances - Governmental Funds Last Ten Fiscal Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>General Fund</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	287,842	4,087,090	3,542,706	1,335,405
Committed	-	-	298,209	8,461
Unassigned	<u>69,634,222</u>	<u>64,470,417</u>	<u>63,810,632</u>	<u>64,462,536</u>
Total General Fund	<u>\$ 69,922,064</u>	<u>\$ 68,557,507</u>	<u>\$ 67,651,547</u>	<u>\$ 65,806,402</u>
<b>All Other Governmental Funds</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	1,464,234	477,765	1,360,765	1,407,824
Restricted	110,206,029	109,296,729	123,479,913	141,245,854
Committed	27,941,995	33,869,685	34,855,993	28,397,054
Unassigned	<u>(5,918,132)</u>	<u>(7,426,073)</u>	<u>(938,213)</u>	<u>(1,723,542)</u>
Total All Other Governmental Funds	<u>\$ 133,694,126</u>	<u>\$ 136,218,106</u>	<u>\$ 158,758,458</u>	<u>\$ 169,327,190</u>
Total All Governmental Funds	<u>\$ 203,616,190</u>	<u>\$ 204,775,613</u>	<u>\$ 226,410,005</u>	<u>\$ 235,133,592</u>

Beginning in 2011, the County adopted the provisions of GASB Statement No. 54, which required reporting fund balances in new classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Information was not available to restate prior year amounts.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ -	\$ 1,368,196	\$ 837,505	\$ 1,065,177	\$ 516,593	\$ 1,344,191
-	59,940,580	56,172,319	59,241,245	45,282,773	33,453,220
1,474,446	-	-	-	-	-
840,084	-	-	-	-	-
61,002,883	-	-	-	-	-
<u>\$ 63,317,413</u>	<u>\$ 61,308,776</u>	<u>\$ 57,009,824</u>	<u>\$ 60,306,422</u>	<u>\$ 45,799,366</u>	<u>\$ 34,797,411</u>
\$ -	\$ 124,697,657	\$ 65,188,547	\$ 46,193,580	\$ 57,298,733	\$ 76,292,742
-	56,040,926	58,383,333	86,302,790	85,862,030	88,816,971
-	993,803	2,406,435	2,644,612	4,049,919	9,162,359
1,621,795	-	-	-	-	-
158,136,921	-	-	-	-	-
21,324,206	-	-	-	-	-
(4,591,172)	-	-	-	-	-
<u>\$ 176,491,750</u>	<u>\$ 181,732,386</u>	<u>\$ 125,978,315</u>	<u>\$ 135,140,982</u>	<u>\$ 147,210,682</u>	<u>\$ 174,272,072</u>
<u>\$ 239,809,163</u>	<u>\$ 243,041,162</u>	<u>\$ 182,988,139</u>	<u>\$ 195,447,404</u>	<u>\$ 193,010,048</u>	<u>\$ 209,069,483</u>

# DUPAGE COUNTY, ILLINOIS

## Changes in Fund Balances - Governmental Funds Last Ten Fiscal Years

	2015	2014	2013	2012
<b>Revenues</b>				
Property taxes	\$ 67,895,485	\$ 64,927,473	\$ 64,359,293	\$ 64,938,562
Sales and other taxes	120,465,287	116,219,084	107,919,626	104,185,501
Fees, licenses and permits	4,722,330	5,210,285	22,410,768	22,241,414
Intergovernmental	105,983,571	101,750,948	98,666,665	100,990,493
Charges for services	54,880,777	56,189,710	28,024,958	24,620,063
Fines and forfeitures	15,034,467	14,208,139	34,815,174	36,466,732
Investment income	450,376	801,476	374,759	1,430,437
Miscellaneous	6,935,027	7,020,860	5,889,656	5,242,978
Total Revenues	<u>376,367,320</u>	<u>366,327,975</u>	<u>362,460,899</u>	<u>360,116,180</u>
<b>Expenditures</b>				
General government	53,725,708	84,750,625	76,491,136	76,381,056
Health and public safety	138,840,532	125,361,998	121,593,582	121,497,245
Highways, streets and bridges	19,830,012	23,494,625	19,414,641	19,458,456
Public services	32,701,778	29,679,217	30,718,948	33,307,340
Judicial	56,533,834	44,332,970	41,498,747	42,879,044
Conservation and recreation	6,069,329	5,667,322	37,844	194,277
Public works	794,436	445,955	7,999,270	5,275,976
Education services	1,087,618	788,159	783,137	845,476
Debt service				
Principal	86,204,149	17,519,096	16,595,000	15,825,000
Interest	13,015,436	13,846,136	14,707,207	15,404,545
Issuance costs	105,001	-	134,038	-
Fiscal agent fees	8,175	2,150	2,525	3,750
Capital outlay	<u>40,281,637</u>	<u>40,870,414</u>	<u>45,905,907</u>	<u>33,382,356</u>
Total Expenditures	<u>449,197,645</u>	<u>386,758,667</u>	<u>375,881,982</u>	<u>364,454,521</u>
Excess (Deficiency) of Revenues Over Expenditures	(72,830,325)	(20,430,692)	(13,421,083)	(4,338,341)
<b>Other Financing Sources (Uses)</b>				
Long term debt issued	67,775,000	-	6,801,881	-
Bond premium (discount)	-	-	(45,815)	-
Payments to escrow agent	-	-	(3,444,802)	-
Transfers in	95,872,967	63,349,286	70,289,063	42,267,308
Transfers out	(95,872,967)	(63,868,297)	(69,997,819)	(41,666,587)
Proceeds from sale of capital assets	<u>9,425</u>	<u>25,000</u>	<u>1,094,988</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>67,784,425</u>	<u>(494,011)</u>	<u>4,697,496</u>	<u>600,721</u>
<b>Net Change in Fund Balances</b>	<u>\$ (5,045,900)</u>	<u>\$ (20,924,703)</u>	<u>\$ (8,723,587)</u>	<u>\$ (3,737,620)</u>
Debt service as a percentage of noncapital expenditures	23.71%	9.07%	9.53%	9.43%
Debt service as a percentage of total expenditures	22.11%	8.11%	8.33%	8.57%
Ratio of capital outlay to total expenditures	8.97%	10.57%	12.21%	9.16%

**Note 1:** In 2015, debt service expenditures as a percentage of noncapital expenditures and capital expenditures increased over prior years due to the County currently refunding two bond issues.

**Note 2:** 2009 information has been restated to reflect removal of ETSB as a blended component unit.

2011	2010	2009	2008	2007	2006
\$ 64,784,368	\$ 64,401,147	\$ 64,499,629	\$ 64,500,053	\$ 62,175,701	\$ 60,380,421
101,494,372	98,733,010	96,248,316	87,307,459	65,872,024	66,048,731
18,942,842	18,899,568	19,884,905	21,945,114	33,824,284	32,794,968
112,094,997	87,960,448	94,790,649	71,345,581	92,739,193	96,625,344
20,949,150	17,079,374	19,219,387	19,517,516	20,321,963	21,024,637
36,639,087	41,590,312	40,662,282	40,942,442	27,239,079	24,611,715
1,338,517	1,085,804	1,765,366	5,695,326	11,342,018	10,226,780
5,403,870	5,386,849	5,183,654	17,397,810	11,777,051	20,995,917
<u>361,647,203</u>	<u>335,136,512</u>	<u>342,254,188</u>	<u>328,651,301</u>	<u>325,291,313</u>	<u>332,708,513</u>
74,550,265	76,763,751	81,217,581	71,290,201	74,991,954	70,274,920
123,399,403	89,172,325	91,840,441	88,499,582	85,835,446	88,536,562
21,595,967	21,313,721	19,209,282	20,831,951	22,005,394	20,155,564
34,818,747	42,001,399	37,944,437	27,820,992	33,322,033	37,654,587
44,099,297	44,459,010	44,309,803	40,128,850	39,096,750	39,660,294
171,026	355,846	163,563	129,447	479,026	631,352
6,059,678	6,896,898	10,215,195	4,671,117	5,209,870	11,661,311
798,447	847,927	837,943	593,180	597,387	637,959
15,320,000	14,505,000	14,365,000	12,558,098	13,342,049	13,748,049
15,102,370	13,464,043	14,087,497	14,660,038	15,094,467	15,757,307
88,924	397,539	-	-	-	494,921
4,250	4,250	3,787	3,750	8,128	3,627
<u>27,689,455</u>	<u>29,472,761</u>	<u>44,899,183</u>	<u>43,811,705</u>	<u>55,961,694</u>	<u>38,593,779</u>
<u>363,697,829</u>	<u>339,654,470</u>	<u>359,093,712</u>	<u>324,998,911</u>	<u>345,944,198</u>	<u>337,810,232</u>
(2,050,626)	(4,517,958)	(16,839,524)	3,652,390	(20,652,885)	(5,101,719)
5,340,000	67,050,000	1,885,000	-	-	71,380,000
306,165	(343,231)	14,128	-	-	1,983,028
(6,039,518)	-	-	-	-	(70,868,106)
39,512,641	28,101,561	38,705,309	28,419,426	31,544,744	35,517,095
(39,417,191)	(30,307,349)	(36,622,104)	(30,234,950)	(31,294,208)	(38,217,094)
17,251	70,000	13,375	600,490	-	-
<u>(280,652)</u>	<u>64,570,981</u>	<u>3,995,708</u>	<u>(1,215,034)</u>	<u>250,536</u>	<u>(205,077)</u>
<u>\$ (2,331,278)</u>	<u>\$ 60,053,023</u>	<u>\$ (12,843,816)</u>	<u>\$ 2,437,356</u>	<u>\$ (20,402,349)</u>	<u>\$ (5,306,796)</u>
9.08%	9.15%	9.06%	9.68%	9.81%	10.03%
8.36%	8.23%	7.92%	8.37%	8.22%	8.73%
7.61%	8.68%	12.50%	13.48%	16.18%	11.42%

## DUPAGE COUNTY, ILLINOIS

### Assessed Value and Estimated Actual Value of Taxable Property Last Ten Levy Years

Year Property Assessed	Real Property				Total Real Property
	Residential	Farms	Commercial	Industrial	
2014	\$ 24,551,674,202	\$ 2,166,831	\$ 5,468,064,649	\$ 2,448,068,227	\$ 32,469,973,909
2013	24,789,517,606	2,217,240	5,497,444,060	2,469,576,795	32,758,755,701
2012	26,243,230,692	2,109,783	5,800,695,691	2,591,122,955	34,637,159,121
2011	28,623,123,967	2,145,693	6,222,621,504	2,821,860,433	37,669,751,597
2010	31,047,748,088	2,052,125	6,404,827,136	2,873,800,916	40,328,428,265
2009	32,988,376,667	1,845,588	6,737,217,538	3,135,552,161	42,862,991,954
2008	32,865,162,717	1,878,481	6,864,138,408	3,161,989,165	42,893,168,771
2007	30,893,591,960	1,853,212	6,580,547,962	2,925,265,278	40,401,258,412
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

**(a)** Property values are assessed at 33 1/3% of estimated actual value.

**(b)** Per \$100 of equalized assessed valuation. The Total Direct Tax Rates are applicable to the Tax Levy Year.

**Note 1:** The County assesses property annually. Assessed value is net of tax exempt property.

**Note 2:** Taxes assessed and levied in the year indicated and collected in the subsequent year.

**Sources:** DuPage County Supervisor of Assessments Office  
DuPage County Clerk's Office

<u>Railroad Property</u>	<u>Total Taxable Assessed Value</u>	<u>Estimated Actual Value (a)</u>	<u>Total Direct Tax Rate (b)</u>
\$ 34,598,681	\$ 32,504,572,590	\$ 97,507,429,156	0.2057
32,524,635	32,791,280,336	98,374,641,745	0.2040
25,943,202	34,663,102,323	104,015,492,856	0.1929
24,504,229	37,694,255,826	113,122,377,168	0.1773
22,727,747	40,351,156,012	121,106,391,186	0.1659
16,589,848	42,879,581,802	128,717,693,556	0.1554
13,716,205	42,906,884,976	128,808,314,628	0.1557
11,839,713	40,413,098,125	121,325,100,336	0.1651
10,480,387	37,557,063,692	112,752,502,417	0.1713
9,960,265	34,791,533,054	104,449,167,535	0.1797



## DUPAGE COUNTY, ILLINOIS

### Property Tax Levies and Tax Rates as Extended - All Direct and Overlapping Governments Last Ten Tax Levy Years (Amounts Expressed in Thousands)

#### Tax Levies (1)

Levy Year	Fiscal Year	County	Cities and Villages	High Schools	Unit Districts	Grade Schools	Junior Colleges	Townships
2014	2015	\$ 66,862	\$ 257,071	\$ 437,031	\$ 737,325	\$ 670,822	\$ 98,924	\$ 43,358
2013	2014	66,894	250,949	428,298	738,107	661,869	101,377	43,466
2012	2013	66,865	246,633	420,468	715,561	646,028	96,153	41,179
2011	2012	66,832	244,931	403,861	690,524	623,424	97,212	41,913
2010	2011	66,943	246,238	396,214	674,541	615,067	97,036	41,263
2009	2010	66,635	244,218	383,973	653,299	600,309	93,740	39,881
2008	2009	66,806	229,534	379,265	638,869	592,204	81,973	39,555
2007	2008	66,722	219,426	360,341	605,314	567,074	78,407	37,627
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

#### Tax Rates per Hundred Dollars of Assessed Valuation (2)

2014	2015	0.2057	0.7909	1.3445	2.2684	2.0638	0.3043	0.1334
2013	2014	0.2040	0.7653	1.3061	2.2509	2.0184	0.3092	0.1326
2012	2013	0.1929	0.7115	1.2130	2.0643	1.8637	0.2774	0.1188
2011	2012	0.1773	0.6498	1.0714	1.8319	1.6539	0.2579	0.1112
2010	2011	0.1659	0.6102	0.9819	1.6717	1.5243	0.2405	0.1023
2009	2010	0.1554	0.5695	0.8955	1.5236	1.4000	0.2186	0.0930
2008	2009	0.1557	0.5350	0.8839	1.4890	1.3802	0.1910	0.0922
2007	2008	0.1651	0.5430	0.8916	1.4978	1.4032	0.1940	0.0931
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

#### Direct Rates (3)

	2014	2013	2012	2011	2010	2009
General	0.0700	0.0694	0.0668	0.0614	0.0570	0.0532
Stormwater	0.0290	0.0287	0.0260	0.0226	0.0211	0.0198
IMRF	0.0159	0.0158	0.0149	0.0137	0.0128	0.0121
Tort Liability	0.0093	0.0092	0.0087	0.0080	0.0075	0.0070
Social Security	0.0108	0.0107	0.0101	0.0093	0.0087	0.0083
Youth Home	0.0039	0.0039	0.0037	0.0047	0.0048	0.0044
Courthouse Bond Debt Service	0.0115	0.0114	0.0108	0.0099	0.0093	0.0088
Health Department	0.0553	0.0549	0.0519	0.0477	0.0447	0.0418
Total	0.2057	0.2040	0.1929	0.1773	0.1659	0.1554

(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.

<b>Sanitary Districts</b>	<b>Park Districts</b>	<b>Libraries</b>	<b>Forest Preserve</b>	<b>Fire Protection</b>	<b>Special Service Areas</b>	<b>Other Special Districts</b>	<b>Total</b>
\$ 1,162	\$ 135,620	\$ 29,377	\$ 54,965	\$ 109,265	\$ 7,869	\$ 7,552	\$ 2,657,205
1,137	133,876	28,762	54,335	106,742	7,641	6,950	2,630,403
1,110	130,678	28,376	53,450	104,288	6,691	6,908	2,564,388
1,072	126,787	27,258	53,300	101,714	6,830	7,399	2,493,057
1,048	124,693	26,686	53,304	99,704	6,403	7,385	2,456,525
1,011	119,945	22,930	52,184	96,159	6,579	7,298	2,388,161
998	117,401	22,641	51,746	95,631	7,602	7,839	2,332,064
945	112,735	21,887	47,971	90,863	6,327	7,738	2,223,377
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

0.0036	0.4172	0.0904	0.1691	0.3362	0.0242	0.0232	8.1749
0.0035	0.4083	0.0877	0.1657	0.3255	0.0233	0.0212	8.0217
0.0032	0.3770	0.0819	0.1542	0.3009	0.0193	0.0199	7.3980
0.0028	0.3364	0.0723	0.1414	0.2698	0.0181	0.0196	6.6138
0.0026	0.3090	0.0661	0.1321	0.2471	0.0159	0.0183	6.0879
0.0024	0.2797	0.0535	0.1217	0.2243	0.0153	0.0170	5.5695
0.0023	0.2736	0.0528	0.1206	0.2229	0.0177	0.0183	5.4352
0.0023	0.2790	0.0542	0.1187	0.2248	0.0157	0.0191	5.5016
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

# DUPAGE COUNTY, ILLINOIS

## Principal Property Taxpayers Current Year and Nine Years Ago (Amounts Expressed in Thousands)

2015			2006		
Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
Hamilton Partners, Inc	\$ 142,092	0.44%	Hamilton Partners, Inc.	\$ 146,573	0.42%
BRE Properties	136,691	0.42%	Oakbrook Shopping Center	109,028	0.31%
Oakbrook Shopping Center	99,118	0.30%	AIMCO	83,710	0.24%
AMB Property Corp	91,949	0.28%	NS-MPG Inc (Lucent Industries)	82,520	0.24%
Prologis, Inc.	57,945	0.18%	Duke Realty Ltd	63,683	0.18%
Friedkin Realty Group	50,127	0.15%	AMB Prop RE Tax CO	60,547	0.17%
Ryan LLC	47,228	0.15%	Commonwealth Edison	54,465	0.16%
UBS Realty Investors LLC	43,813	0.13%	Centerpoint Properties	51,531	0.15%
Navistar, Inc.	38,360	0.12%	National Tax Search	44,037	0.13%
York Town Center	34,366	0.11%	McDonald's Corporation	41,549	0.12%

**Note 1:** The assessed valuation is an approximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real property, it is possible to miss some valuations as well as some of the largest taxpayers.

**Note 2:** The total assessed value used for the year listed above (current fiscal collection year) can be found by obtaining the previous year's (levy year) total assessed value in the "Assessed Value and Estimated Actual Value of Taxable Property" schedule, I-5.

**Source:** DuPage County Assessment Files

# DUPAGE COUNTY, ILLINOIS

## Property Tax Levies and Collections Last Ten Tax Years

Tax Levy Year	Collected in County Fiscal Year	County Tax Levy Amount	County Tax Levy as Extended	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years (1)
				Amount	Percentage	
2014	2015	\$ 66,575,510	\$ 66,861,906	\$ 66,748,199	99.8%	N/A
2013	2014	66,575,510	66,894,212	66,790,270	99.8%	64,504
2012	2013	66,576,760	66,865,124	66,749,016	99.8%	19,443
2011	2012	66,576,810	66,831,916	66,510,098	99.5%	40,773
2010	2011	66,579,010	66,942,568	66,752,407	99.7%	46,469
2009	2010	66,329,210	66,634,870	66,447,892	99.7%	29,892
2008	2009	66,429,210	66,806,020	66,644,597	99.8%	32,508
2007	2008	66,430,410	66,722,025	66,540,021	99.7%	26,027
2006	2007	64,232,610	64,335,250	64,181,325	99.8%	28,203
2005	2006	62,219,809	62,520,385	62,380,705	99.8%	24,868

**Note 1:** Tax levy and collections do not include Special Service Areas.

**Note 2:** Tax collections are shown net of any Court ordered abatements.

**Note 3:** Tax extension amounts include any amounts added to the levy by the County Clerk to cover the loss and cost of collecting the tax in the case of bonded indebtedness, and for amounts levied for pension fund purposes. The tax extension is also based on the state-certified equalization factor to the appropriate assessed values, and a subtraction of any homestead exemptions.

**(1)** Taxes are levied and then collected in the subsequent year (these collections are current). Collections that occur after one year subsequent to the Tax Levy year are deemed "Non-current" and are displayed in this column.

**Sources:** DuPage County Treasurer/Collector's Office  
DuPage County Clerk's Office

Total Collections to Date		
	Amount	Percentage
\$	66,748,199	99.8%
	66,854,774	99.8%
	66,768,459	99.9%
	66,550,871	99.6%
	66,798,876	99.8%
	66,477,784	99.8%
	66,677,105	99.8%
	66,566,048	99.8%
	64,209,528	99.8%
	62,405,573	99.8%

# DUPAGE COUNTY, ILLINOIS

## DuPage County Sales Tax Revenues Last Ten Fiscal Years

Fiscal Year	(CT) Unincorporated 1 Cent	(CST) Incorporated 1/4 Cent	RTA Sales Tax (1)	Total Sales Tax Revenues
2015	\$ 6,093,243	\$ 41,882,551	\$ 49,380,959	\$ 97,356,753
2014	5,876,261	38,097,171	47,750,949	91,724,381
2013	5,532,556	38,543,835	45,455,284	89,531,675
2012	5,612,894	36,773,765	43,488,082	85,874,741
2011	5,104,692	35,540,143	41,816,400	82,461,235
2010	4,645,316	33,656,601	39,706,988	78,008,905
2009	4,690,274	32,415,500	38,733,526	75,839,300
2008	5,578,658	37,415,226	24,887,604	67,881,488
2007	5,960,121	39,229,222	N/A	45,189,343
2006	6,228,912	39,155,941	N/A	45,384,853

(1) PA95-0708 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County in 2008. The RTA sales tax revenue received in 2008 reflect eight months of RTA sales tax revenue.

**Note 1:** Sales taxes in this schedule are shown on a modified accrual basis and are shown in the annual financial report on the General Fund Schedule of Revenues (C-3). A portion of sales taxes are recorded as revenue directly in the 2005, 2011, and 2015B G.O. Alternate Revenue Source Drainage Project debt service funds, along with the 2011 Drainage Bond Project Fund. The Unincorporated (CT) sales tax component includes local use tax revenue.

**Note 2:** CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

**Note 3:** CT - Amounts above include both sales and local use taxes as it is presented on the General Fund Schedule of Revenues in the "Retailers Occupation Tax" revenue line.

**Note 4:** CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

## DUPAGE COUNTY, ILLINOIS

### Taxable Sales by Category and Direct and Overlapping Sales Tax Rates Last Ten Calendar Years

Category	2015		2014	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,329,924	(2.7)	\$ 1,366,425	0.8
Food	574,506	(0.5)	577,482	(1.0)
Drinking and Eating Places	1,897,090	4.6	1,813,938	3.0
Apparel	727,664	(0.1)	728,175	0.9
Furniture, Household, and Radio	1,167,351	6.1	1,099,966	2.4
Lumber, Building, and Hardware	823,536	3.6	795,275	6.0
Automotive and Filling Stations	4,782,637	(0.0)	4,784,489	3.6
Drugs and Miscellaneous Retail	1,781,338	(12.9)	2,044,398	(2.0)
Agriculture and All Others	3,112,780	19.5	2,605,679	15.6
Manufacturers	384,295	(5.6)	407,161	5.0
Total	<u>\$ 16,581,121</u>	2.2	<u>\$ 16,222,988</u>	4.0

#### Direct Sales Tax Rate

DuPage County		
CT (1)	1.00%	1.00%
CST (2)	0.25%	0.25%
RTA (3)	<u>0.25%</u>	<u>0.25%</u>
Total Direct	<u>1.50%</u>	<u>1.50%</u>

#### Overlapping Sales Tax Rate

State of Illinois	5.00%	5.00%
DuPage Water Commission	0.25%	0.25%
Regional Transportation Authority	<u>0.50%</u>	<u>0.50%</u>
Total Overlapping	<u>5.75%</u>	<u>5.75%</u>
Total County Sales Tax Rate	<u>7.25%</u>	<u>7.25%</u>

(1) CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

(2) CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

(3) RTA - PA95-078 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County. The additional sales tax rate became effective April 1, 2008.

**Note 1:** The County's taxable sales base is an approximation based on the calendar year State sales tax collections.

**Note 2:** The sales tax rate on a purchase in the County will vary based on the type of item purchased and the purchase location.

**Source:** Illinois Department of Revenue - Standard Industrial Classification Code Reporting System.

2013			2012			2011		
		% Change From			% Change From			% Change From
Amount		Previous Year	Amount		Previous Year	Amount		Previous Year
\$ 1,355,824		(4.3)	\$ 1,417,434		4.8	\$ 1,352,376		(3.2)
583,352		1.9	572,210		(3.0)	590,067		1.2
1,760,993		3.2	1,706,516		6.3	1,605,899		3.2
721,892		1.1	713,726		(3.3)	738,418		12.7
1,074,304		13.2	948,679		(0.5)	953,718		(1.7)
750,021		8.6	690,897		0.9	684,471		2.5
4,617,822		8.5	4,256,135		6.3	4,004,791		8.9
2,086,854		4.9	1,988,940		6.0	1,876,179		7.7
2,254,361		5.4	2,139,010		0.2	2,135,564		4.0
387,738		31.0	296,058		(6.8)	317,766		(8.7)
<u>\$ 15,593,161</u>		5.9	<u>\$ 14,729,605</u>		3.3	<u>\$ 14,259,249</u>		4.5

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# DUPAGE COUNTY, ILLINOIS

## Taxable Sales by Category and Direct and Overlapping Sales Tax Rates (cont.) Last Ten Calendar Years

Category	2010		2009	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,396,501	1.4	\$ 1,377,542	(6.4)
Food	582,797	8.1	538,894	(0.6)
Drinking and Eating Places	1,555,962	3.9	1,497,287	(4.1)
Apparel	655,415	3.2	635,337	(7.7)
Furniture, Household, and Radio	969,961	6.4	911,330	(15.1)
Lumber, Building, and Hardware	667,757	0.9	661,724	(18.4)
Automotive and Filling Stations	3,678,756	9.3	3,364,938	(12.7)
Drugs and Miscellaneous Retail	1,742,160	7.9	1,614,171	(6.1)
Agriculture and All Others	2,052,734	3.8	1,976,666	(21.4)
Manufacturers	347,934	(0.7)	350,243	(16.9)
Total	<u>\$ 13,649,977</u>	5.6	<u>\$ 12,928,132</u>	(11.8)

### Direct Sales Tax Rate

DuPage County		
CT (1)	1.00%	1.00%
CST (2)	0.25%	0.25%
RTA (3)	<u>0.25%</u>	<u>0.25%</u>
Total Direct	<u>1.50%</u>	<u>1.50%</u>

### Overlapping Sales Tax Rate

State of Illinois	5.00%	5.00%
DuPage Water Commission	0.25%	0.25%
Regional Transportation Authority	<u>0.50%</u>	<u>0.50%</u>
Total Overlapping	<u>5.75%</u>	<u>5.75%</u>
Total County Sales Tax Rate	<u>7.25%</u>	<u>7.25%</u>

(1) CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

(2) CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

(3) RTA - PA95-078 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County. The additional sales tax rate became effective April 1, 2008.

**Note 1:** The County's taxable sales base is an approximation based on the calendar year State sales tax collections.

**Note 2:** The sales tax rate on a purchase in the County will vary based on the type of item purchased and the purchase location.

**Source:** Illinois Department of Revenue - Standard Industrial Classification Code Reporting System.

2008			2007			2006		
		% Change From			% Change From			% Change From
Amount		Previous Year	Amount		Previous Year	Amount		Previous Year
\$ 1,471,929		(6.7)	\$ 1,577,230		(5.8)	\$ 1,674,490		9.7
542,394		(2.6)	556,961		2.9	541,446		1.3
1,561,982		0.7	1,550,815		3.5	1,498,076		5.6
688,062		(6.5)	735,832		0.4	733,002		6.7
1,073,788		(15.6)	1,272,918		(7.4)	1,374,316		5.5
810,443		(11.1)	911,450		(3.6)	945,655		(2.4)
3,854,588		(5.8)	4,090,666		(1.5)	4,151,274		6.7
1,718,790		(8.1)	1,869,561		2.9	1,817,096		5.6
2,513,538		(3.9)	2,616,509		(0.8)	2,638,598		5.2
421,466		(1.5)	427,847		(2.2)	437,401		(0.1)
<u>\$ 14,656,980</u>		(6.1)	<u>\$ 15,609,789</u>		(1.3)	<u>\$ 15,811,354</u>		5.4

1.00%  
0.25%  
0.25%  
1.50%

1.00%  
0.25%  
0.00%  
1.25%

1.00%  
0.25%  
0.00%  
1.25%

5.00%  
0.25%  
0.50%  
5.75%

5.00%  
0.25%  
0.25%  
5.50%

5.00%  
0.25%  
0.25%  
5.50%

7.25% <sup>(1)</sup>

6.75%

6.75%

## DUPAGE COUNTY, ILLINOIS

### Sales Tax Collections by Category Last Ten Calendar Years

Category	2015				2014			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 590,103	\$ 3,324,807	\$ 4,551,057	\$ 8,465,966	\$ 461,625	\$ 3,416,060	\$ 4,417,871	\$ 8,295,556
Food	117,432	1,686,256	4,906,241	6,709,930	78,008	1,443,697	4,467,100	5,988,806
Drinking and Eating Places	311,513	4,742,659	4,911,210	9,965,382	316,815	4,534,795	4,508,627	9,360,237
Apparel	16,529	1,819,148	1,864,799	3,700,477	13,437	1,820,430	1,795,732	3,629,600
Furniture, Household, and Radio	39,344	2,918,362	2,997,840	5,955,546	46,367	2,749,902	2,749,531	5,545,800
Lumber, Building, and Hardware	162,211	2,058,834	2,116,503	4,337,548	145,537	1,988,182	1,965,673	4,099,392
Automotive and Filling Stations	1,005,397	11,956,430	12,509,225	25,471,052	1,248,861	11,961,108	12,043,536	25,253,505
Drugs and Miscellaneous Retail	564,648	4,454,728	7,049,302	12,068,678	672,649	5,136,033	7,180,870	12,989,552
Agriculture and All Others	1,066,501	7,781,910	8,521,397	17,369,808	996,499	6,514,167	7,097,647	14,608,313
Manufacturers	<u>109,767</u>	<u>960,730</u>	<u>992,775</u>	<u>2,063,272</u>	<u>83,607</u>	<u>1,017,893</u>	<u>1,006,782</u>	<u>2,108,281</u>
Total	<u>\$ 3,983,446</u>	<u>\$ 41,703,864</u>	<u>\$ 50,420,349</u>	<u>\$ 96,107,659</u>	<u>\$ 4,063,405</u>	<u>\$ 40,582,267</u>	<u>\$ 47,233,369</u>	<u>\$ 91,879,042</u>

**Note 1:** CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections). County Sales Tax (CT) amounts do not include the local use portion.

**Note 2:** CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

**Note 3:** RTA - PA95-078 became law increasing sales tax to the county by .25 cents per dollar assessed on sales and services in DuPage County. Initial tax revenues began to be received in mid-year 2008 and reflect a partial annual total of RTA sales tax revenue. Amounts reported equal the portion of the RTA sales taxes retained by the County.

**Note 4:** The County's share of sales taxes shown above are net of administration fees applied by the State.

**Source:**

Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

2013				2012			
County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
\$ 449,835	\$ 3,389,558	\$ 4,121,737	\$ 7,961,130	\$ 478,957	\$ 3,543,584	\$ 4,318,948	\$ 8,341,488
71,212	1,458,371	4,382,697	5,912,280	70,559	1,430,518	4,323,737	5,824,814
309,795	4,402,457	4,351,070	9,063,322	345,581	4,266,265	4,268,212	8,880,058
15,658	1,804,721	1,769,046	3,589,425	17,520	1,785,010	1,770,671	3,573,202
47,135	2,685,750	2,633,773	5,366,658	39,041	2,371,691	2,348,598	4,759,329
145,302	1,875,050	1,833,321	3,853,673	144,728	1,727,237	1,717,634	3,589,599
1,115,112	11,544,343	11,722,425	24,381,880	1,160,509	10,640,199	10,980,787	22,781,495
690,195	5,192,013	7,040,910	12,923,118	707,176	4,977,441	6,842,965	12,527,582
908,964	5,635,837	6,401,524	12,946,325	1,053,620	5,347,482	5,807,084	12,208,187
<u>83,118</u>	<u>969,340</u>	<u>956,766</u>	<u>2,009,224</u>	<u>95,731</u>	<u>740,135</u>	<u>745,741</u>	<u>1,581,607</u>
<u>\$ 3,836,326</u>	<u>\$ 38,957,440</u>	<u>\$ 45,213,269</u>	<u>\$ 88,007,035</u>	<u>\$ 4,113,421</u>	<u>\$ 36,829,562</u>	<u>\$ 43,124,378</u>	<u>\$ 84,067,361</u>

(Continued)

# DUPAGE COUNTY, ILLINOIS

## Sales Tax Collections by Category (cont.) Last Ten Calendar Years

Category	2011				2010			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 358,339	\$ 3,380,931	\$ 4,078,547	\$ 7,817,817	\$ 489,486	\$ 3,530,661	\$ 4,153,567	\$ 8,173,715
Food	69,436	1,475,047	4,250,199	5,794,682	70,257	1,456,317	4,173,045	5,699,618
Drinking and Eating Places	329,156	4,014,336	3,987,717	8,331,209	288,851	3,887,651	3,837,901	8,014,403
Apparel	131,818	1,846,780	1,877,586	3,856,184	17,586	1,672,014	1,636,425	3,326,024
Furniture, Household, and Radio	13,369	2,383,638	2,350,135	4,747,142	69,396	2,428,948	2,324,266	4,822,609
Lumber, Building, and Hardware	147,411	1,710,894	1,688,795	3,547,100	140,719	1,669,146	1,628,186	3,438,051
Automotive and Filling Stations	1,132,157	10,061,635	10,351,469	21,545,261	792,669	9,191,231	9,388,452	19,372,352
Drugs and Miscellaneous Retail	630,806	4,684,421	6,393,130	11,708,356	601,745	4,341,883	5,859,688	10,803,315
Agriculture and All Others	835,592	5,338,166	5,692,330	11,866,088	860,087	5,141,016	5,473,680	11,474,784
Manufacturers	<u>72,856</u>	<u>794,257</u>	<u>792,839</u>	<u>1,659,952</u>	<u>62,451</u>	<u>870,603</u>	<u>873,270</u>	<u>1,806,324</u>
Total	<u>\$ 3,720,938</u>	<u>\$ 35,690,105</u>	<u>\$ 41,462,747</u>	<u>\$ 80,873,790</u>	<u>\$ 3,393,246</u>	<u>\$ 34,189,469</u>	<u>\$ 39,348,480</u>	<u>\$ 76,931,195</u>

2009				2008		
County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
\$ 492,011	\$ 3,443,848	\$ 4,247,708	\$ 8,183,567	\$ 468,732	\$ 3,679,785	\$ 4,423,409
78,981	1,346,532	4,394,654	5,820,167	69,404	1,355,196	1,545,402
303,875	3,740,554	3,849,200	7,893,629	286,676	3,902,877	4,252,851
19,175	1,587,850	1,618,202	3,225,227	16,635	1,719,811	1,872,946
53,780	2,237,978	2,277,609	4,569,367	77,794	2,682,800	3,270,303
173,924	1,653,730	1,689,551	3,517,205	261,674	2,025,846	2,640,176
902,080	8,404,576	8,982,675	18,289,331	1,139,168	9,625,512	11,425,398
527,765	4,032,647	5,873,591	10,434,003	496,500	4,293,991	5,200,931
762,994	4,935,161	5,413,696	11,111,851	971,867	6,274,892	7,691,752
<u>100,265</u>	<u>873,879</u>	<u>899,160</u>	<u>1,873,304</u>	<u>185,234</u>	<u>1,057,338</u>	<u>1,271,161</u>
<u>\$ 3,414,850</u>	<u>\$ 32,256,755</u>	<u>\$ 39,246,046</u>	<u>\$ 74,917,651</u>	<u>\$ 4,606,259</u>	<u>\$ 38,988,069</u>	<u>\$ 43,594,329</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Sales Tax Collections by Category (cont.) Last Ten Calendar Years

Category	2007			2006		
	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
General Merchandise	\$ 480,348	\$ 3,943,060	\$ 4,682,659	\$ 496,485	\$ 4,186,174	\$ 4,323,246
Food	153,791	1,391,611	1,516,791	164,974	1,351,816	1,487,025
Drinking and Eating Places	378,420	3,874,431	4,151,626	409,591	3,742,036	3,907,948
Apparel	33,499	1,839,448	1,858,814	26,361	1,832,452	1,731,587
Furniture, Household, and Radio	88,854	3,181,449	3,526,389	90,531	3,435,858	3,437,745
Lumber, Building, and Hardware	361,774	2,278,402	2,701,953	338,202	2,363,751	2,787,375
Automotive and Filling Stations	1,206,181	10,219,217	11,680,162	1,311,566	10,368,596	10,824,030
Drugs and Miscellaneous Retail	530,371	4,670,560	5,053,981	513,333	4,540,648	4,832,106
Agriculture and All Others	1,163,646	6,528,106	7,875,814	1,283,476	6,592,338	7,456,810
Manufacturers	<u>209,376</u>	<u>1,061,785</u>	<u>1,381,542</u>	<u>289,741</u>	<u>1,091,800</u>	<u>1,324,781</u>
Total	<u>\$ 4,924,260</u>	<u>\$ 39,505,470</u>	<u>\$ 44,429,730</u>	<u>\$ 4,653,181</u>	<u>\$ 37,459,470</u>	<u>\$ 42,112,651</u>

(Concluded)

## DUPAGE COUNTY, ILLINOIS

### Ratios of Net General Bonded Debt Outstanding Last Ten Fiscal Years

Fiscal Year	Population (1)	Gross General Obligation Bonded Debt Outstanding (2)	Restricted Resources Available for Payment of Principal	Net General Obligation Bonded Debt Outstanding	Obligation Debt per Estimated Actual Value of Property (3)	Net General Obligation Debt Per Capita
2015	933,736	\$ 187,460,000	\$ 15,523,492	\$ 171,936,508	0.18%	\$ 184.14
2014	932,708	197,850,000	15,173,838	182,676,162	0.19%	195.86
2013	932,126	207,495,000	14,581,396	192,913,604	0.19%	206.96
2012	927,987	216,715,000	14,373,363	202,341,637	0.18%	218.04
2011	923,222	225,515,000	14,066,764	211,448,236	0.17%	229.03
2010	916,924	234,775,000	14,488,175	220,286,825	0.17%	240.25
2009	912,732	175,910,000	14,234,112	161,675,888	0.13%	177.13
2008	909,798	181,915,000	14,223,550	167,691,450	0.14%	184.32
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

(1) Population figures are obtained from the U.S. Census Bureau and are estimated as of every July 1, 20XX. The 2010 population is the official census number for DuPage County.

(2) Included in Gross General Obligation Bonded Debt are the following: 1993 G.O. Refunding Bonds (Alternate Revenue Source - Jail Project); 1993 G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project); G.O. (Alternate) Bonds Series 2001 (Drainage Project); G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; G.O. Refunding Bonds (Alternate Revenue Source Jail Project) Series 2002; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002; G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005; Limited Tax G.O. Bonds (Courthouse Project), Series 2006; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006; G.O. Limited Tax Certificates of Indebtedness, Series 2009; G.O. (Alternate Revenue Source), Series 2010; G.O. (Alternate Revenue Source) Series 2011; G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B.

For the year ending November 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. In June 2015, the G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005 were refunded with the G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B Bonds.

(3) See Schedule I-5 for the Assessed and Estimated Actual Values.



# DUPAGE COUNTY, ILLINOIS

## Computation of Direct and Overlapping Debt November 30, 2015

<u>Governmental Unit</u>		<u>Total Debt Outstanding (3)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County (1)</u>
<b>Direct Debt</b>				
DuPage County		\$ 247,963,636	100.00%	\$ 247,963,636
Total Direct Debt		<u>247,963,636</u>		<u>247,963,636</u>
<b>Overlapping Debt</b>				
Forest Preserve		167,516,042	100.00%	167,516,042
Cities and villages	(1)	10,608,697,960	7.66%	812,396,407
Townships		200,000	100.00%	200,000
Parks	(1)	1,241,513,663	25.14%	312,130,149
Fire protection		17,315,000	100.00%	17,315,000
Library		63,330,000	15.80%	10,005,885
Special service		22,992,900	97.29%	22,368,844
Grade schools		368,540,400	95.60%	352,335,095
High schools		308,544,207	95.90%	295,899,495
Unit schools		1,117,445,109	57.87%	646,698,858
Community colleges	(1)	<u>719,885,000</u>	37.41%	<u>269,336,420</u>
Total Overlapping Debt		<u>14,635,980,281</u>		<u>2,906,202,195</u>
Total Direct Debt and Overlapping Debt		<u>\$ 14,883,943,917</u>		<u>\$ 3,154,165,831</u>

**Note:** Taxing districts are separate and distinct governmental entities where all, or a portion of the governmental entity lies within DuPage County.

**(1)** Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.

**(2)** Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in DuPage County. Percentages have been rounded to the nearest hundredth.

**(3)** Represents direct debt for governmental activities, as reported by various governments. Overlapping governments without direct debt are not shown. Some data is an estimation and was compiled by a review of

**Source:** Information obtained from the DuPage County Clerk's Office.

## DUPAGE COUNTY, ILLINOIS

### Legal Debt Margin Information Last Ten Fiscal Years

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Assessed value of property (2014 Assessment)	\$ 32,504,572,590	\$ 32,791,280,336	\$ 34,663,102,323	\$ 37,694,255,826
Debt limit - 5.75% of assessed value	1,869,012,924	1,885,498,619	1,993,128,384	2,167,419,710
Debt applicable to limit:				
Limited Tax General Obligation Bonds	<u>43,590,000</u>	<u>45,085,000</u>	<u>46,510,000</u>	<u>47,865,000</u>
Total Debt Applicable to Limit	<u>43,590,000</u>	<u>45,085,000</u>	<u>46,510,000</u>	<u>47,865,000</u>
Legal Debt Margin	<u>\$ 1,825,422,924</u>	<u>\$ 1,840,413,619</u>	<u>\$ 1,946,618,384</u>	<u>\$ 2,119,554,710</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	2.33%	2.39%	2.33%	2.21%

**Note 1:** State statutes limit the County's outstanding general obligation debt to no more than 5.75 percent of the assessed value of property. Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements. The legal debt margin is the County's available borrowing authority under State finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the debt limit.

**Note 2:** Only the Series 2006 Limited Tax General Obligation Bonds (Courthouse Annex) are funded by a tax levy, and therefore are subject to the legal debt margin.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 40,351,156,012	\$ 42,879,581,802	\$ 42,906,884,976	\$ 40,413,098,125	\$ 37,557,063,692	\$ 34,791,533,054
2,320,191,471	2,465,575,954	2,467,145,886	2,323,753,142	2,159,531,162	2,000,513,151
<u>49,170,000</u>	<u>50,425,000</u>	<u>51,625,000</u>	<u>52,780,000</u>	<u>52,835,000</u>	<u>54,195,000</u>
<u>49,170,000</u>	<u>50,425,000</u>	<u>51,625,000</u>	<u>52,780,000</u>	<u>52,835,000</u>	<u>54,195,000</u>
<u>\$ 2,271,021,471</u>	<u>\$ 2,415,150,954</u>	<u>\$ 2,415,520,886</u>	<u>\$ 2,270,973,142</u>	<u>\$ 2,106,696,162</u>	<u>\$ 1,946,318,151</u>
2.12%	2.05%	2.09%	2.27%	2.45%	2.71%

## 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
2015	\$ 187,460,000	\$ -	\$ 54,635,000	\$ 5,868,636	\$ 247,963,636
2014	197,850,000	-	62,185,000	6,357,785	266,392,785
2013	207,495,000	-	69,500,000	6,916,881	283,911,881
2012	216,715,000	-	76,460,000	3,900,000	297,075,000
2011	225,515,000	-	83,095,000	4,290,000	312,900,000
2010	234,775,000	-	89,390,000	4,665,000	328,830,000
2009	175,910,000	-	95,355,000	5,020,000	276,285,000
2008	181,915,000	345,000	101,065,000	5,440,000	288,765,000
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

**Note:** Included in General Obligation Debt for fiscal years 2009 - 2015 are Special Service Area #34 Bonds, which are general obligations of the County.

**Source:** Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

<b>Business type Activities</b>						
<b>Revenue Bonds</b>	<b>IEPA Construction Loans</b>	<b>DuPage Water Commission Payable</b>	<b>Capital Lease</b>	<b>Total Business type Activities</b>	<b>Total Outstanding Debt</b>	
\$ 12,025,000	\$ 4,578,251	\$ -	\$ -	\$ 16,603,251	\$ 264,566,887	
13,175,000	4,971,338	-	-	18,146,338	284,539,123	
14,290,000	5,023,544	-	-	19,313,544	303,225,425	
12,950,000	4,441,761	-	-	17,391,761	314,466,761	
13,790,000	2,122,614	2,601,895	-	18,514,509	331,414,509	
14,600,000	2,732,045	2,814,544	-	20,146,589	348,976,589	
15,385,000	3,321,504	3,025,670	-	21,732,174	298,017,174	
16,500,000	3,891,645	3,236,570	-	23,628,215	312,393,215	
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	

(continued)

## DUPAGE COUNTY, ILLINOIS

### Ratios of Outstanding Debt by Type (cont.) Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Total Personal Income (TPI) (In Thousands)</b>	<b>Total Personal Income Percentage (1)</b>	<b>Per Capital Personal Income (PCPI)</b>	<b>Total Per Capita Personal Income Percentage (3)</b>	<b>Estimated Property Value</b>	<b>Percentage of Actual Value of Taxable Property (2)</b>
2015	N/A	N/A	N/A	N/A	\$ 97,611,329,099	0.271%
2014	56,600,761	198.921%	60,684	0.021%	98,472,313,321	0.289%
2013	54,123,390	178.492%	58,064	0.019%	104,015,492,856	0.292%
2012	52,971,536	168.449%	57,082	0.018%	113,195,963,441	0.278%
2011	50,323,760	151.845%	54,509	0.016%	121,174,642,679	0.274%
2010	48,516,778	139.026%	52,913	0.015%	128,767,512,919	0.271%
2009	47,721,393	160.130%	52,284	0.018%	128,849,504,432	0.231%
2008	52,536,414	168.174%	57,745	0.018%	121,360,655,030	0.257%
2007	50,603,970	163.487%	55,766	0.018%	112,783,975,051	0.274%
2006	49,362,359	152.089%	54,323	0.017%	104,479,078,240	0.311%

(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 2015 at the time of completion of this report.

(concluded)

## DUPAGE COUNTY, ILLINOIS

### Pledged Revenue Coverage - Water and Sewerage System Revenue Fund Water and Sewerage System Revenue Bonds Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Gross Revenues (1)</b>	<b>Operating Expenses (2)</b>	<b>Net Revenue Available for Debt Service</b>	<b>Principal Retirements</b>	<b>Interest Payments</b>	<b>Total Debt Service Payments</b>	<b>Coverage Ratio</b>
2015	\$ 24,460,241	\$ 20,613,805	\$ 3,846,436	\$ 1,150,000	\$ 514,825	\$ 1,664,825	2.31
2014	29,700,156	20,491,687	9,208,469	1,115,000	555,663	1,670,663	5.51
2013	24,338,306	17,937,274	6,401,032	1,105,000	594,513	1,699,513	3.77
2012	21,684,851	17,736,222	3,948,629	840,000	559,609	1,399,609	2.82
2011	19,997,298	16,763,684	3,233,614	810,000	573,138	1,383,138	2.34
2010	19,061,874	16,404,316	2,657,558	785,000	599,087	1,384,087	1.92
2009	18,993,453	15,737,214	3,256,239	1,115,000	588,213	1,703,213	1.91
2008	19,455,305	13,874,356	5,580,949	3,800,000	101,325	3,901,325	1.43
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

- (1) Gross revenues include all revenues available for debt service payments pursuant to the bond ordinances in effect prior to the 2008 bond issuance. Connection charges and capital contributions, although not classified as operating revenue, are reflected in gross revenues and are available for debt service.
- (2) Operating expenses exclude depreciation, and amortization of bond discount and issuance costs, and fiscal agent fees.
- (3) Coverage ratio is calculated by dividing net revenue available for debt service by the sum of interest payments and principal retirements. Due to a defeasance of the 2003 bonds in mid-year, the coverage ratio calculation may be misleading and considered not applicable for Fiscal Year 2008.
- (4) On July 21, 2008, the System issued Revenue Bonds Series 2008A and 2008B. A portion of the proceeds and cash of \$2,689,333 was paid by the System to purchase SLGS to refund the 2003 bonds.

## DUPAGE COUNTY, ILLINOIS

### Demographic and Economic Statistics Last Ten Years

Calendar Year	Population (1)	Total Personal Income (in thousands) (TPI) (2, 3)	Per Capita Personal Income (PCPI) (2, 4)	Per Capita Income (2)	County Unemployment Rate (5)
2015	933,736	N/A	N/A	N/A	N/A
2014	932,708	\$ 56,600,761	\$ 60,684	\$ 38,931	4.7%
2013	932,126	54,123,390	58,064	38,570	5.6%
2012	927,987	52,971,536	57,082	38,398	7.4%
2011	923,222	50,323,760	54,509	38,405	7.3%
2010	916,924	48,516,778	52,913	37,849	8.0%
2009	912,732	47,721,393	52,284	37,592	8.3%
2008	909,798	52,536,414	57,745	38,458	8.4%
2007	907,426	50,603,970	55,766	36,532	5.0%
2006	908,685	49,362,359	54,323	35,448	3.8%

- (1) Population figures are estimates obtained from the U.S. Census Bureau, except for 2010 which is the actual population as per the census. Estimates for 2006 through 2014 have been revised per the Census Bureau, the revisions are not reflective here.
- (2) Total Personal Income, and Per Capita Personal Income, and Per Capita Income (based on a four year average) information is obtained from the Bureau of Economic Analysis and U.S. Census Bureau. 2015 numbers are not available for the County as of July 2016.
- (3) Total Personal Income includes net earnings by place of residence; dividends, interest, and rent; and personal current transfer receipts received by the residents of DuPage.
- (4) PCPI is calculated as the total personal income of the residents of an area divided by the population of the area. Per capita personal income is often used as an indicator of consumers' purchasing power and of the economic well-being of the residents of an area.
- (5) Unemployment rate figures were obtained from the Illinois Department of Employment Security and are annual averages.



## DUPAGE COUNTY, ILLINOIS

### Primary Employers Current Year and Nine Years Ago

2015			2006		
Employer	Employees	Percentage of Total County (Jobs) Employment	Employer	Employees	Percentage of Total County (Jobs) Employment
Edward Hospital & Health Svc	5,000	0.66%	BP America	4,999	0.69%
Jewel Osco	5,198	0.69%	Lucent Technologies	4,600	0.63%
BP Chemical Co	5,300	0.70%	Edward Hospital	4,247	0.58%
College Of Du Page	4,855	0.64%	Central DuPage Hospital	4,000	0.55%
Program Productions	3,300	0.44%	Elmhurst Memorial Hospital	3,156	0.43%
Abercrombie & Kent Inc	3,000	0.40%	DuPage County	2,944	0.40%
McDonald's Corp	3,000	0.40%	Argonne National Lab	2,900	0.40%
Argonne National Laboratory	2,900	0.38%	McDonalds	2,800	0.38%
Advocate Good Samaritan	2,530	0.34%	College of DuPage	2,600	0.36%
DuPage County	<u>2,835</u>	0.38%	Advocate Good Samaritan	<u>2,525</u>	0.35%
	<u>37,918</u>	5.02%		<u>34,771</u>	4.77%
Total number of jobs in DuPage County	<u>755,093</u>		Total number of jobs in DuPage County	<u>728,450</u>	

Includes 10 largest employers

**Note:** The total number of jobs in DuPage County is obtained from the Bureau of Economic Analysis and is one year in arrears

**Sources:** Nielsen Claritas Business-Facts®  
Equifax

## DUPAGE COUNTY, ILLINOIS

### County Employment Statistics Last Ten Fiscal Years

<u>Function</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Educational services	13	17	16	17	16	17	17	17	14	15
General government	339	337	354	365	345	368	370	369	352	414
Highways, streets and bridges	102	103	106	106	99	104	105	103	105	103
Judicial	628	657	656	664	628	713	726	693	654	738
Health and public safety	1,027	1,063	1,050	1,063	1,369	1,472	1,539	1,517	1,501	1,562
Public service	610	597	607	621	189	213	217	199	166	234
Public works	<u>116</u>	<u>116</u>	<u>110</u>	<u>113</u>	<u>105</u>	<u>111</u>	<u>111</u>	<u>105</u>	<u>108</u>	<u>131</u>
Total	<u>2,835</u>	<u>2,890</u>	<u>2,899</u>	<u>2,949</u>	<u>2,751</u>	<u>2,998</u>	<u>3,085</u>	<u>3,003</u>	<u>2,900</u>	<u>3,197</u>

**Note 1:** Employee head counts are as of the fiscal year end.

**Note 2:** 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.

**Note 3:** FTE numbers are not the total approved County's budgeted head count at the beginning of the year. The budgeted value may be slightly greater than what is shown here.

# DUPAGE COUNTY, ILLINOIS

## Operating Indicators by Function Last Ten Fiscal Years

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>General Government</b>										
Supervisor of Assessments:										
Real estate transfer declarations processed	16,874	15,926	16,775	13,098	10,420	10,312	9,885	11,064	16,369	21,765
Treasurer/Collector:										
Real estate parcels billed	321,732	321,374	324,988	325,256	325,107	325,066	324,864	323,543	320,386	317,380
<b>Public Services</b>										
Economic Development & Planning:										
Building permits issued	11,868	3,072	2,850	2,838	2,397	2,555	2,042	2,463	2,664	2,376
Inspections conducted	10,921	13,225	14,369	12,433	11,870	12,408	11,284	13,517	15,057	12,208
Stormwater:										
Stormwater management permits reviewed <sup>7</sup>	173	196	197	173	185	190	218	305	307	366
Stormwater management permits issued <sup>7</sup>	79	73	100	86	86	85	99	116	125	114
Stream maintenance miles completed	N/A	N/A	N/A	N/A	N/A	4	3	2	3	5
Cubic yards of timber removed <sup>6</sup>	1,117	1,310	1,275	1,109	877	N/A	N/A	N/A	N/A	N/A
Convalescent Center:										
Patient days	114,793	117,889	117,057	117,833	116,009	114,858	120,039	118,986	121,616	119,636
Residents receiving care	551	555	599	622	654	652	663	739	727	735
Human Services:										
Individual senior citizens served	20,733	19,919	19,106	18,942	18,640	15,887	15,856	13,922	12,903	12,834
Clients handled by the Information Referral Specialist	22,165	27,125	27,825	37,245	36,948	32,599	32,202	30,017	29,300	29,345
Family Self Sufficiency Program clients	333	348	416	567	452	455	465	609	547	539
Rides provided by paratransit	41,880	42,151	42,435	36,622	40,887	42,209	47,857	59,151	61,360	54,476
Telephone calls handled by DPCO customer service	87,875	100,850	101,583	105,689	113,047	111,883	128,926	122,742	135,000	122,271
Psychological Services counseling clients served	1,595	1,576	1,930	1,916	1,590	1,646	1,603	1,477	1,477	1,430
Adult clients served at the Family Center <sup>5</sup>	3,160	3,660	3,859	3,823	3,829	3,889	3,886	3,638	2,864	3,032
<b>Highway, Streets and Bridges</b>										
Transportation and Highways:										
Lane-miles maintained	972	971	969	964	943	947	945	945	897	896
New lane-miles	1.0	1.5	4.5	9.6	0.0	2.2	0.0	1.0	1.0	0.8
Highway permits processed	572	604	457	481	394	353	386	426	323	341
Number of bridges inspected	13	4	14	13	12	17	16	8	15	23
Miles of multi-purpose trail system maintained	94	94	93	93	93	93	92	92	97	97
<b>Judicial</b>										
Circuit Court :										
Traffic cases	115,568	133,542	135,179	144,569	154,025	150,369	184,400	194,823	185,326	187,029
Cases other than traffic	43,554	46,784	49,795	57,954	60,561	55,994	69,250	66,970	66,214	62,219
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	74	53	56	71	76	N/A	74	96	N/A	N/A
Domestic Violence and Child Abuse Unit cases initiated	100	73	71	127	100	N/A	97	112	N/A	N/A
Juvenile Trial Division cases processed	759	893	810	910	876	995	1,019	1,085	N/A	N/A
Investigations Unit cases opened	33	44	50	43	55	59	52	39	N/A	N/A
Civil Bureau:										
Number of files opened	329	351	339	452	301	473	482	613	N/A	N/A
Children's Advocacy Center:										
Number of cases opened	425	424	433	509	359	343	297	338	N/A	N/A
Number of individuals services provided to	1,352	1,546	2,132	2,048	1,834	1,058	1,117	1,249	N/A	N/A
Appeals Division:										
Appeals filed (by and against State's Attorney)	123	270	205	161	159	167	195	203	N/A	N/A

## DUPAGE COUNTY, ILLINOIS

### Operating Indicators by Function Last Ten Fiscal Years

Function/Program	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>Health and Public Safety</b>										
Animal Care & Control:										
Adoptable animals received	1,670	1,982	2,135	2,219	2,350	2,427	2,405	2,512	2,216	2,103
Animals adopted, transferred or returned to owner	1,570	1,831	1,946	2,124	2,172	2,148	2,130	2,027	1,849	924
Sheriff:										
Patrol Division calls for service	46,664	48,365	49,971	53,836	50,868	50,201	53,240	47,213	47,308	59,136
Forensic Investigation Division -										
Crime scenes processed	1,175	1,265	1,445	1,525	1,571	2,176	2,355	2,100	2,030	2,050
Detective Division incident reports	3,563	3,339	4,965	5,667	6,203	6,039	6,639	5,294	6,202	6,697
Tactical Narcotics Team - investigations	N/A	57	126	96	70	59	116	116	129	137
Street value of drug seizures (in millions)	N/A	1	6	5	4	1	1	5	16	31
Crime laboratory criminal cases processed	1,613	1,755	2,054	2,657	3,653	4,028	4,498	4,407	4,127	3,649
Civil Division items processed	22,262	25,300	27,000	42,440	33,000	38,000	37,200	34,800	34,819	37,654
County jail average daily population <sup>3</sup>	648	681	758	774	750	789	807	840	821	825
Citations <sup>8</sup>	6,102	7,101	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Driving Under the Influence (DUI) <sup>8</sup>	83	129	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Health Department:										
Immunizations	9,465	8,282	8,282	12,046	16,199	15,842	15,287	17,049	16,315	17,363
Food inspections and consultations	9,227	10,250	10,250	10,506	12,588	11,865	10,278	13,491	16,653	16,523
Mental health patients served	6,074	13,810	13,473	13,398	16,818	11,560	11,034	10,516	9,700	9,012
Coroner:										
Death investigation cases	5,055	4,875	4,726	4,361	4,506	4,223	4,065	4,207	3,927	3,981
Homeland Security and Emergency Management:										
Emergency Responses	N/A	N/A	N/A	N/A	N/A	N/A	22	97	98	52
Events Tracked Administratively Only	N/A	N/A	N/A	N/A	N/A	N/A	99	84	90	81
Exercises & Scheduled Responses	N/A	N/A	N/A	N/A	N/A	N/A	23	33	32	52
Public Affairs, Education, Training Events	N/A	N/A	N/A	N/A	N/A	N/A	51	49	82	90
Severe Weather Events	N/A	N/A	N/A	N/A	N/A	N/A	26	39	47	65
Planning Unit <sup>4</sup>	82	87	20	50	48	13	N/A	N/A	N/A	N/A
Training & Exercise Unit <sup>4</sup>	53	68	63	62	51	48	N/A	N/A	N/A	N/A
External Affairs Unit <sup>4</sup>	152	136	116	75	36	59	N/A	N/A	N/A	N/A
Technology & Special Projects Unit <sup>4</sup>	86	131	58	49	20	37	N/A	N/A	N/A	N/A
Administration <sup>4</sup>	55	41	29	14	41	17	N/A	N/A	N/A	N/A
Incident Reports <sup>4</sup>	63	67	58	43	53	58	N/A	N/A	N/A	N/A
Emergency Scene Responses <sup>4</sup>	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Public Works</b>										
Waterworks and Sewerage Systems:										
Sewer customers	35,825	35,641	35,499	35,463	35,210	34,750	34,895	34,721	35,061	36,972
Gallons billed to sewer customers <sup>1</sup>	3.6	3.5	3.8	4.2	3.8	3.9	3.9	4.7	4.4	4.2
Water customers	3,309	3,273	3,214	3,170	3,111	3,137	3,031	3,188	4,160	4,016
Gallons of water sold (billed) <sup>2</sup>	343.0	340.0	347.0	514.0	468.0	354.7	358.9	492.4	579.1	552.0

<sup>1</sup> In billions<sup>2</sup> In millions<sup>3</sup> Estimated from monthly amounts<sup>4</sup> In 2010 the DuPage County Office of Homeland Security & Emergency Management reorganized from primarily a response agency to that of emergency planning, training, exercising, preparedness, community outreach and overall coordination throughout the County; therefore, the operating indicators have been revised to reflect this reorganization. The previous indicators are retained for historical purposes.<sup>5</sup> Beginning mid-2004 Caring, Coping and Children (CCC) clients are included<sup>6</sup> In 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.<sup>7</sup> In 2013 Stormwater introduced General Certifications to reduce the regulatory burden of stormwater application and review for routine types of activities. The General Certifications, while still reviewed by regulatory staff, have switched many permit reviews from Stormwater Management to EDP's Regulatory Services.<sup>8</sup> 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	2015	2014	2013	2012
<b>General Government</b>				
Building	4	4	4	3
Capital Plant - vehicles	19	17	18	18
County Clerk - vehicles	0	0	0	0
Data Processing - vehicles	1	1	1	1
Finance - vehicles	2	2	2	2
Security - vehicles	4	4	4	4
<b>Highway, Streets and Bridges</b>				
Building	3	3	3	3
Vehicles	141	135	146	117
<b>Judicial</b>				
Building	4	4	4	3
Youth Home -vehicles	0	3	3	3
State's Attorney - vehicles	16	21	23	19
<b>Health and Public Safety</b>				
Building	7	7	7	7
Animal Control - vehicles	4	4	4	4
Coroner - vehicles	7	13	13	9
Jail - vehicles	1	1	1	2
Office of Emergency Management - Vehicles	7	7	7	8
Sheriff - vehicles	198	197	194	199
<b>Public Service</b>				
Building	1	1	1	1
Economic Development and Planning - vehicles	15	13	11	14
<b>Public Works</b>				
Building	12	12	12	12
Drainage - vehicles	1	1	1	1
Stormwater - vehicles	9	9	9	6
Total Buildings	31	31	31	29
Total Vehicles	425	428	437	407

Source - DuPage County capital assets database

2011	2010	2009	2008	2007	2006
3	3	3	3	3	3
15	16	18	12	12	14
0	1	1	1	1	1
2	1	1	1	1	1
2	4	4	4	2	2
4	4	6	3	3	4
3	3	3	3	3	3
118	127	119	116	122	118
3	3	3	3	3	3
1	2	2	2	1	3
20	25	22	22	20	24
6	6	6	6	6	6
4	6	4	3	6	6
10	10	11	11	10	10
4	4	4	5	5	12
7	11	11	11	13	13
203	190	198	192	197	201
1	1	1	1	1	1
14	16	16	18	18	14
12	12	12	12	12	12
1	1	1	0	0	1
6	5	5	3	2	2
28	28	28	28	28	28
411	423	423	404	413	426

## DUPAGE COUNTY, ILLINOIS

### Water and Sewerage System of DuPage County, Illinois Required Information for Continuing Disclosure Undertaking As of and for the Year Ending November 30, 2015

#### Customers

##### Total Metered Sewer and Water Customers

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Metered Sewer Customers	35,289	35,641	35,499	35,465	35,210	35,348	35,251	35,970	35,661	35,454
Metered Water Customers	3,309	3,273	3,214	3,174	3,111	3,078	3,163	3,148	4,701	4,626

#### Top 10 Sewer Customers December 2014 through November 2015

<u>Customer</u>	<u>Annual Total</u>
Willow Lake Apts Multi Unit Housing	\$ 216,273
Four Lakes Development Multi Unit Housing	210,570
Hinsdale Lake Multi Unit Housing	160,125
Alcatel-Lucent	134,616
EL-AD Windsor Lakes LLC Multi Unit Housing	124,316
Stratford Green Multi Unit Housing	80,964
M&M /Mars Inc.	80,312
Benedictine University	71,584
AMLI - Building Multi Unit Housing	69,197
Aramark Cleanroom Services	66,844

#### Top 10 Water Customers December 2014 through November 2015

<u>Customer</u>	<u>Annual Total</u>
Hinsdale Lake Multi Unit Housing	\$ 464,975
Willow Lake Apts Multi Unit Housing	256,873
Stratford Green Multi Unit Housing	231,394
Hinsdale Pt. Condo Assn. Multi Unit Housing	157,324
Waterfall Glen Multi Unit Housing	142,817
ComEd/Prokarma	42,016
Baum Properties	34,517
Champagne Lodge	33,064
Royce Realty	26,209
Steeple Run Condo Assn. Multi Unit Housing	21,659

**Source:** Water & Sewerage System of DuPage County, Illinois Preliminary Audited Financial Report as of and for the Year Ended November 30, 2015

## DUPAGE COUNTY, ILLINOIS

### Water and Sewerage System of DuPage County, Illinois Required Information for Continuing Disclosure Undertaking (Cont.) As of and for the Year Ending November 30, 2015

#### Consumption Data

##### Total Gallons Billed (in thousands)

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Sewer Billed Consumption	3,467	3,484	3,766	4,192	3,775	3,826	3,877	3,964	4,181	4,209
Water Billed Consumption	344	340	347	373	351	354	360	368	401	400

#### Rates

##### **Sewer Service Rates** **Effective 1/1/2013**

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 1/1/2015**

Southeast Regional Water Facility (SERWF)	\$9.40 per 1,000 gallons
North Regional Water Facility (NRWF)	\$5.87 per 1,000 gallons
Steeple Run	\$9.40 per 1,000 gallons
Greene Road	\$9.40 per 1,000 gallons
Glen Ellyn Heights	\$9.40 per 1,000 gallons
York Center	\$9.40 per 1,000 gallons

**Source:** Water & Sewerage System of DuPage County, Illinois Preliminary Audited Financial Report as of and for the Year Ended November 30, 2015