

COMPREHENSIVE ANNUAL FINANCIAL REPORT



DuPage County, Illinois

For the Fiscal Year Ended November 30, 2013

Submitted by:

*Paul Rafac
Chief Financial Officer*



Introductory Section

DUPAGE COUNTY, ILLINOIS

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Letter of Transmittal



DuPage County
DANIEL J. CRONIN
COUNTY BOARD CHAIRMAN

FINANCE DEPARTMENT

CHIEF FINANCIAL OFFICER (630) 407-6100 FAX (630) 407-6102	PURCHASING (630) 407-6200 FAX (630) 407-6201	ACCOUNTS PAYABLE (630) 407-6130	REVENUE (630) 407-6160	BUDGET & COSTS (630) 407-6120	GRANTS (630) 407-6140
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May 28, 2014

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, 2013 as prepared by the Finance Department and audited by the independent certified public accounting firm of Wolf & Company LLP. The financial statements included in this report are prepared in conformity with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB). The County is responsible for the accuracy and fairness of the financial statements and other information presented herein. I believe the data presented in this report to be accurate in all material respects, and that the report includes all statements and disclosures necessary for the reader to obtain a 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.

Wolf & Company 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, 2013 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first element of the financial section of this report.

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

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

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

PROFILE OF DUPAGE COUNTY GOVERNMENT

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

The County Board is the legislative and policy-making body of the County. There are eighteen County Board members, and a Board Chairman who is elected at large. The Board members are elected by district, three members to each of six districts. In November 2010, Daniel J. Cronin was elected Chairman and began his four-year term on December 6, 2010. 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; youth 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. Financial control is further exercised at the line item level to ensure that disbursements plus outstanding encumbrances do not exceed available budgeted amounts. Budget transfers require approval by 2/3rds of the County Board, with the exception of intradepartmental appropriation transfers and appropriation transfers \$10,000 or less within the same department and appropriation category. Line item expenditure authority and controls for ETSB and for the Health Department rest with their respective boards. Budget to actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. These comparisons are presented in the basic financial statements for major governmental funds, and as supplementary information for all other funds.

THE DUPAGE COUNTY ECONOMY

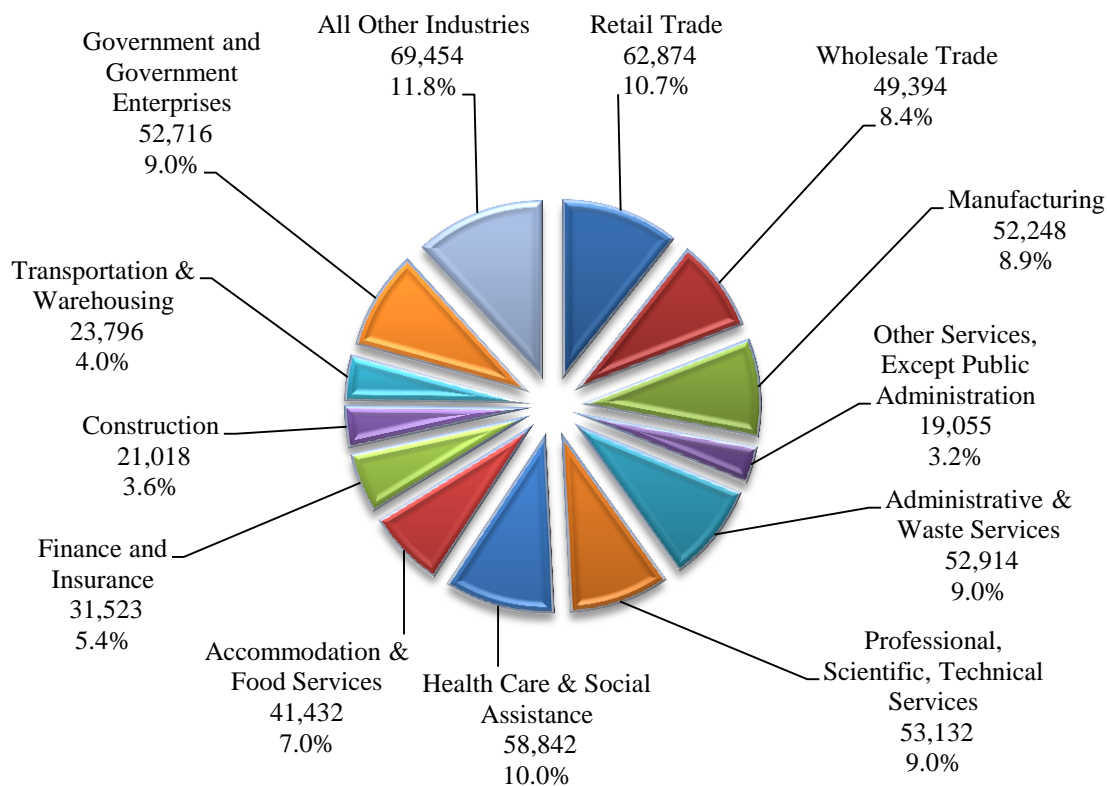
Covering 332.1 square miles and neighboring Chicago, DuPage is at the center of the nation's mail, air, freight, and trucking systems. The County plays a critical role in maintaining a large, efficient transportation system and infrastructure that includes six major expressways and three major commuter rail lines. The DuPage County Airport is Illinois' 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, almost 37,000 businesses, and over 709,000 full and part-time employed persons. A pro-business atmosphere, a commitment to a well-educated workforce, and a modern transportation system make DuPage County an ideal location for business expansion and relocation.

The diversity of the DuPage economy is demonstrated by the fact that no single employment sector accounts for more than 10.7% of county workforce. Over the past decade, employment has shifted somewhat to the service

sector, reflecting a nationwide movement. Construction, Manufacturing, and Transportation remain below pre-recession levels.

In early 2014 the County entered into a public –private sector partnership with the Metro West Manufacturing Workforce Collaborative. The Collaborative seeks to redress a skills gap resulting in a lack of qualified employee candidates for manufacturing jobs. The County will provide a portion of seed money to create a pilot program providing skills training and job placement in metal manufacturing. The Collaborative seeks to place at least 45 individuals in metal manufacturing jobs from the first tranche of program candidates.

Employment Sectors (by number of jobs)



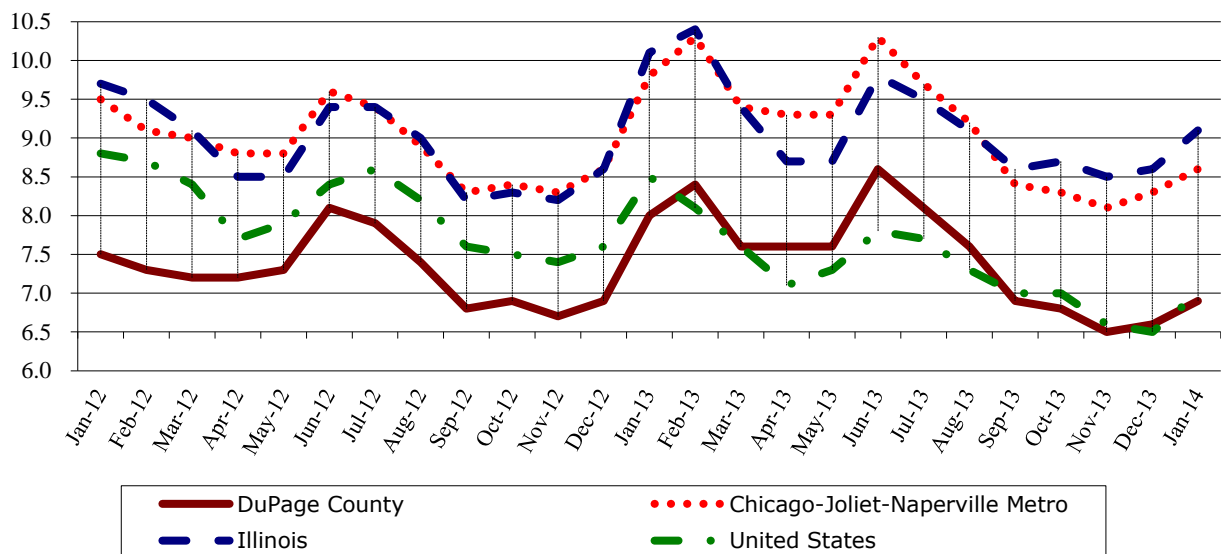
The County has a highly skilled employment pool, reflecting the educational commitment of its residents. Forty-six percent of DuPage residents at least 25 years old have a college or professional degree. The statewide average is thirty-one percent. High school graduation rates are ninety-two percent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

The County is a vital economic engine in the Chicago area and within the state as a whole. DuPage County accounted for 9.7 percent of the jobs in the State in 2011 (the last year for which information is available), although it comprises only 7.2 percent of Illinois population.

The 2008-2009 Recession has had a lingering effect on unemployment within the County. Although DuPage has one of the lowest county unemployment rates within the state, Illinois continues to struggle with persistently high unemployment across most the state and has consistently stayed above the national average.

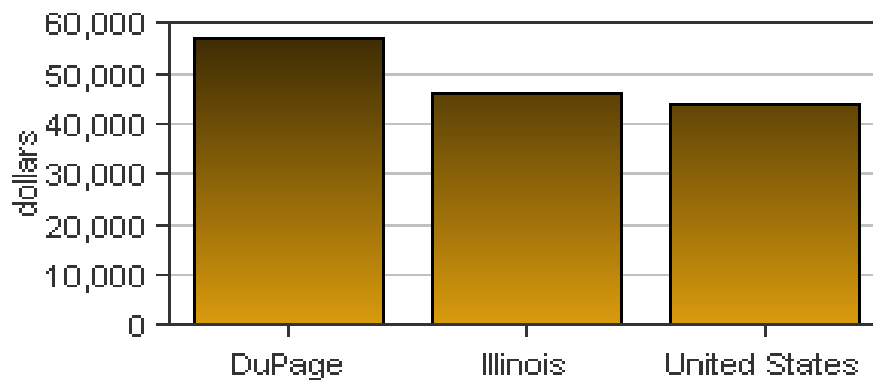
In 2013, unemployment in the County's labor force of 530,287 averaged 29,664, or 7.5%, compared to the respective state and nation- wide averages of 9.2% and 7.4%. Unemployment levels in DuPage dipped below 7% for the November 2013 through January 2014 period. However, the County has experienced spikes over the last two years. Per Department of Employment Security, some of this spiking may be due to individuals reentering the labor force. The timing of some of these spikes also suggests high school and college students looking for work over the summer or winter breaks.

Unemployment Rates Last 25 Months January 2012 through January 2014



In 2012 DuPage had a per capita personal income ([PCPI](#)) of \$57,082. This PCPI ranked 2nd in the state and was 125 percent of the state average, \$45,832, and 131 percent of the national average, \$43,735. The 2012 PCPI reflected an increase of 4.5 percent from 2011. The State's change was 3.9 percent and the national change was 3.4 percent for this period. In 2012, DuPage County had a total personal income (TPI) of \$53.0 billion, which ranked 2nd in the state and accounted for 9.0 percent of the state's total.

Per Capita Personal Income, 2012



Per the U.S. Census Bureau, the median household income for DuPage County for 2012 is \$78,538. This is 39% above the State of Illinois amount of \$56,853 and 48% above the U.S. amount of \$53,046.

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 approves 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 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 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, over 200 miles of new transit corridors with intermodal facilities and transit stations, and facilities for bicycles and pedestrians.

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 shared with stakeholders in the corridor. To date, 12 contracts have been issued totaling more than \$214 million for interchanges, noise walls, environmental remediation and roadwork along sections of the Elgin O'Hare Expressway west of I-290. Construction has begun on these sections. The overall project is anticipated to be complete by 2025. DuPage County and its project partners have provided more than \$111 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.

DUPAGE COUNTY GOVERNMENT, BUDGET, AND INITIATIVES

The FY2013 budget was developed as maintenance of services budget. The County's base operating and capital final budget totaled \$438.8 million, \$3.2 million under the corresponding 2012 final budget. These amounts exclude blended or discretely presented component units, programs funded by externally sourced grants, and special service areas. Associated funded headcount of 2,227 was reduced slightly from 2012 through elimination of 8 vacancies within the Sheriff's Office. During 2013, budgeted headcount was further reduced to 2,221 as the County outsourced campus security in order to meet expanded mission requirements, while reducing overhead costs. This followed the 2012 outsourcing of juvenile detention operations to Kane County, yielding \$1.3 million in annual savings during 2013. Fiscal Year 2013 also marked initiation 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 cost avoidance or savings when fully phased in. The second year phase is part of the 2014 budget. Pension pay-in rates, which had become a major budget driver due to losses during the 2008-2009 recession, peaked with the 2013 budget, beginning a gradual drop in 2014.

Aggregate property taxes for 2013 (2012 levy) were held at the previous year's level, as has been recent practice. Most revenue growth came from sales taxes, which grew at a very healthy 4.3%. Overall base operating and spending totaled \$373.1 million: most non-General Fund appropriation lapse was due to lower transportation or other capital spending. General Fund spending of \$169.4 million ran under projections throughout the year. At the same time, General Fund revenue ran above projections. This favorable combination allowed the Fund to absorb \$3 million in construction costs to complete the Jeanine Nicarico Children's Center, which opened in July 2013. It also enabled the County to transfer \$3 million into the County Infrastructure Fund, and an additional \$1 million above the original \$2.8 million subsidy into the Stormwater Fund.

None of the preceding actions were in the original General Fund budget. Yet, given the controlled level of regular spending activity and higher than anticipated revenues, all were accomplished without the County running a General fund cash deficit. In fact, the end of FY2013 General Fund cash balance (Treasurer's trial balance) grew from \$53.7 million to \$55.4 million. This also resulted in the 2013 audited General Fund balance growing from \$65.8 million to \$67.7 million.

Growth of the County's General Fund fund balance has been a consistent feature of the County's financial performance over the past 11 years. 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. Between 2003 and 2013, the County's

General Fund cash balance has increased 165%; the audited General Fund fund balance has increased 136%; and the unassigned/committed balance 146%.

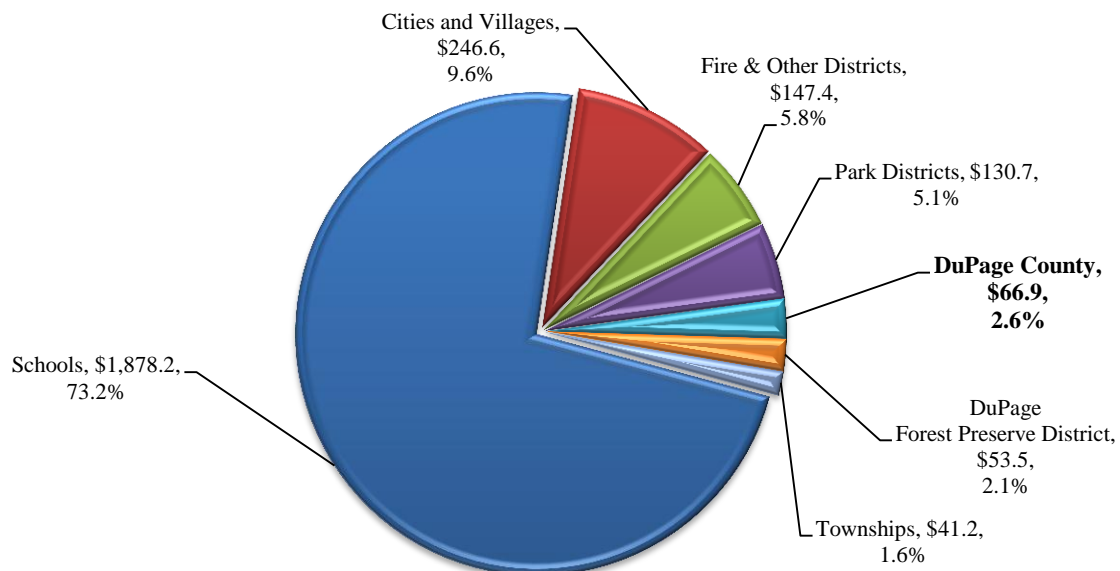
Over the last two years, the county has been able to repurpose about \$6 million of cash build up for capital purposes, without having to issue further debt or engage in deficit spending. In fact, the only bonded debt activity in 2013 was a small, grouped refinancing of three special service areas, totaling \$3.5 million. The issue was noteworthy as DuPage County's first (non-conduit) direct buy, introducing the County to a financial concept that may be expanding in future years.

PROPERTY TAXES

One of the tenets of the County's Financial and Budget Policies is to minimize property tax increases. In the last five years, the tax levy increased only once by \$250 thousand. In order to capture the value of an expiring tax increment financing district. The County's 2012 property tax levy was the same as the prior year with both levies at \$66.6 million. The County's tax rate for 2012 is 0.1929 per hundred dollars of assessed valuation. Since the Property Tax Extension Limitation Law went into effect in the 1991 levy year, the cumulative savings to DuPage County taxpayers has been almost \$1.1 billion. For the 2012 tax levy, instead of a \$66.6 million levy, the annual levy (not including the bond and interest levy) could have been \$155.1 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 2.6 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 2012 Real Estate Taxes to Local Taxing Bodies for Taxes Collected in Fiscal Year 2013 (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. These goals must be accomplished governing the investment of public funds.

SELF-INSURANCE

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

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DuPage County for its comprehensive annual financial report for the fiscal year ended November 30, 2012. This was the twenty-seventh consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is 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, 2012, marking nine consecutive years it has received this award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged as proficient in several categories, including as a policy document, a financial plan, an operations guide, and communications device.

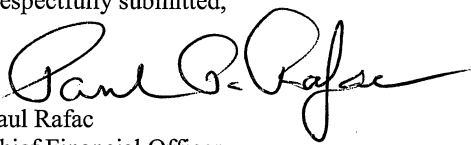
ACKNOWLEDGEMENTS

The preparation and publications of this Comprehensive Annual Financial Report was made possible through the cooperation and effort of several DuPage County Finance Department employees, Department Heads and Elected Officials. Contributing essential parts of the CAFR are Financial Services Administrator Stefan Hanus, Senior Accountant Ellen Wier, Financial Analyst Aaron Gold, and CFO Emeritus Fred Backfield.

I wish to thank the County's independent auditors, Wolf & Company 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", with a stylized, flowing script.

Paul Rafac
Chief Financial Officer
DuPage County, Illinois



Government Finance Officers Association

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

Presented to

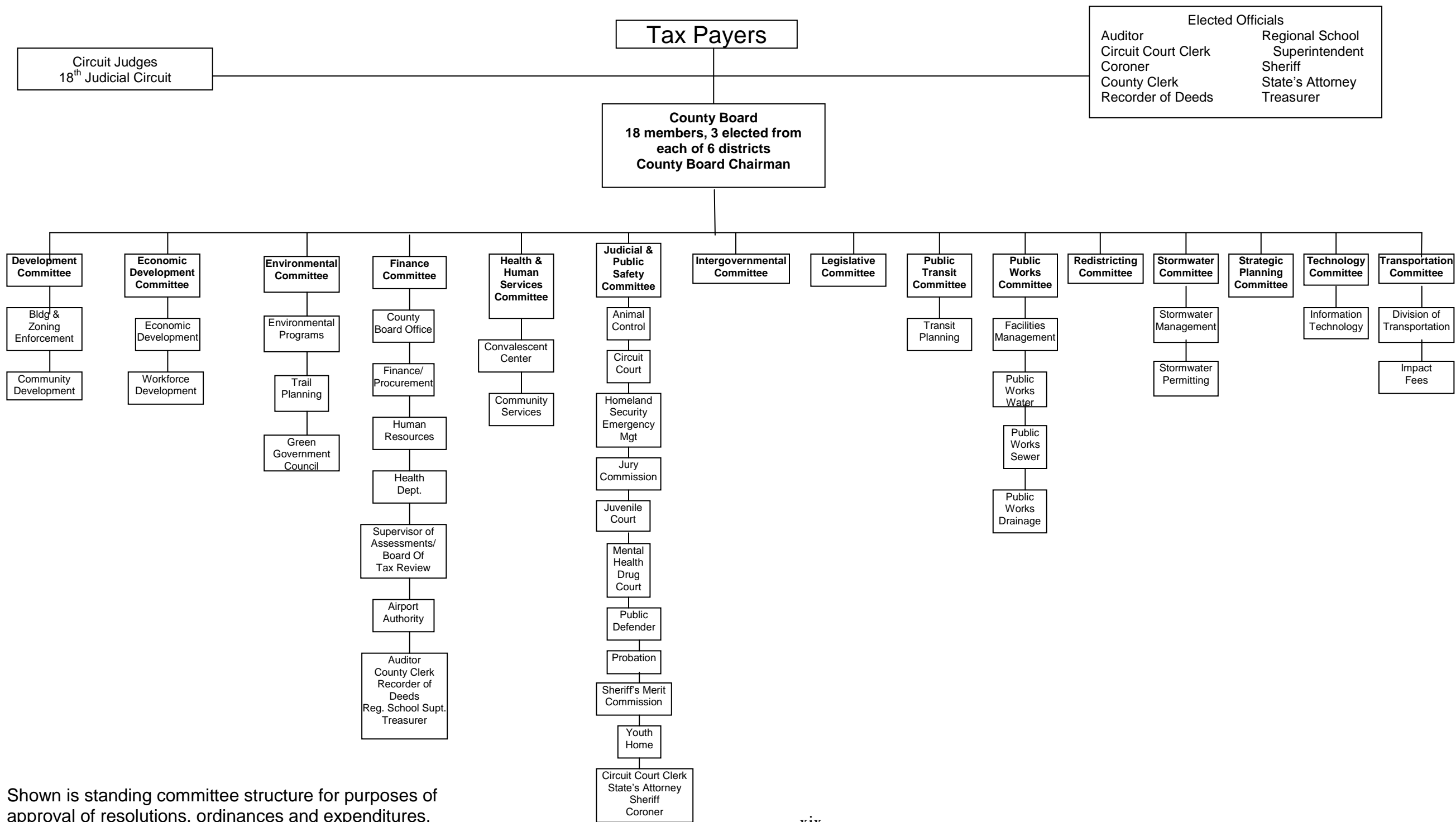
**DuPage County
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

November 30, 2012

Executive Director/CEO

DuPage County, Illinois



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

DU PAGE COUNTY, ILLINOIS
ELECTED OFFICIALS
YEAR ENDED NOVEMBER 30, 2013

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
McBRIDE, JR

DISTRICT 5

HEALY, JAMES D.
KHOURI, TONIA
MICHELASSI, ANTHONY

DISTRICT 6

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

OTHER ELECTED OFFICIALS

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

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

DARLENE J. RUSCITTI
RICHARD A. JORGENSEN, MD



Financial Section



Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component units, each major fund, budgetary comparisons for the General, Local Gasoline Tax and Convalescent Center Funds and the aggregate remaining fund information for DuPage County, Illinois (the County), as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Health Department, which consists of one major fund and three aggregate remaining funds and represents 6 percent, 6 percent, and 12 percent, respectively, of the assets, net position, and revenues of governmental activities. We did not audit the financial statements of the Water and Sewerage System Fund, which is both a major fund and represents 100 percent of the assets, net position, and revenues of the business-type activities. We did not audit the financial statements of the DuPage Airport Authority, which is reported as a discretely presented component unit. The Health Department, Water and Sewerage System Fund and Airport Authority financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinions, insofar as they relate to the amounts included for the Health Department, Water and Sewerage System Fund and Airport Authority, are based on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of the Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Nonprofit Organizations." Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

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

accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of DuPage County, Illinois as of November 30, 2013, and the respective changes in financial position and the cash flows, where applicable, and the respective budgetary comparisons for the General, Health Department, Local Gasoline Tax and Convalescent Center Funds for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 1.M. to the financial statements, the County adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, in 2013. Our opinion is not modified in respect to that matter.

Other Matters

Required Supplementary Information

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

Other Information

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

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the

basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2014, on our consideration of DuPage County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Wolf & Company LLP

Oakbrook Terrace, Illinois
May 28, 2014



Management's Discussion & Analysis

DuPage County, Illinois

Fiscal Year 2013

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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

The fiscal year 2013 CAFR incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board (ETSB) as discretely presented component units per GASB No. 14. The DuPage County Health Department is included as a blended component unit of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes three non-major governmental funds and capital 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 in previous years. The Convalescent Center's reliance on intergovernmental revenues (Medicaid and Medicare reimbursements) as opposed to charges for services as the primary revenue source, facilitated this change in fund categorization.

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

FINANCIAL HIGHLIGHTS AND MAJOR ISSUES IMPACTING FINANCIAL STATEMENTS

- At the close of fiscal year 2013, the total assets (Governmental and Business-type activities) of the County exceeded its liabilities by \$805.4 million (net position, statement A-1). Of this amount, \$86.0 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.
- Fiscal year 2013 activity resulted in an increase to net position of \$9.0 million (statement A-2). This increase is due primarily to a decrease in liabilities, coupled with an increase in County capital assets. The capital asset growth is due to increased capital spending relating to the 2010 bond issue for construction and capital improvements.
- The County's aggregate Governmental funds reported a total fund balance of \$226.4 million (statement A-5), a decrease of \$8.7 million from the prior year. Mild increases in almost all the major Governmental funds were offset by a \$23.3 million drop in fund balance in the 2010 G.O. Alternate Revenue bond project fund. Of the total Governmental funds fund balance, \$4.9 million or 2%, (statement A-3) is classified as nonspendable as the funds are tied up in various non-liquid assets such as inventories, and advances receivable from other funds. \$123.5 million (55%) of fund balance is classified as being restricted for specific uses. \$32.7 million of the restricted fund balance relates to proceeds from bond issues for specific capital projects, and \$33.6 million is restricted for debt service requirements.

The remaining aggregate fund balance is restricted for: highway, streets, and bridges maintenance and related construction projects (\$23.2 million), employee benefits (\$6.7 million of County and Health Department IMRF and Social Security fund balances), grant programs (\$3.2 million), wetland mitigation projects (\$9.0 million), judicial programs (\$8.5 million), health and public safety programs (\$2.8 million) and other miscellaneous programs (\$3.9 million). \$18.8 million (8.3%) of the aggregate fund balance is committed by the County Board for specific programs such as employee benefits, stormwater operations, and the County Infrastructure Fund. \$16.3 million (7.2%) is assigned fund balance for Health Department operations. The remaining fund balance of \$62.9 million (28%) is considered unassigned, which includes \$4 million set aside in the General Fund for a Strategic Reserve (stabilization).

- The unassigned fund balance in the General Fund was \$63.8 million. Although this decreased by \$0.7 million from the prior year, the General Fund fund balance increased by \$1.8 million. Total General Fund unassigned fund balance is 49% of total general fund expenditures, and 38% of total expenditures plus net transfers out. During fiscal year 2009, the County Board approved \$4.0 million to be set aside in the General Fund called the Strategic Reserve for stabilization of general operation purposes. The strategic reserve can only be utilized to stabilize County operations by a two-thirds County Board vote. This reserve is accounted for on the financial statements as part of the General Fund unassigned fund balance.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

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

FUND FINANCIAL STATEMENTS

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

Governmental Funds – Most of the County’s basic services are included in governmental funds. The fund statements focus on (1) cash and financial assets that can readily be converted to cash flow and (2) the balances remaining at year-end that are available for spending. The governmental funds financial statements provide a detailed short-term view. The General Fund is the main operating fund of the County and the largest of the governmental funds. Other major governmental funds include the Health Department Fund, Local Gasoline Tax Fund, the Convalescent Center Fund, and the 2010 General Obligation Alternate Revenue Bond Project 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 funds which are used to account for the provision of general/auto liability insurance, malpractice insurance, workers’ compensation insurance, and health insurance for employees and retirees. The financial effects of the County’s internal service funds are included as governmental activities in the government-wide financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

On the following condensed statement, net position is calculated as total assets and deferred outflows less total liabilities and deferred inflows. Assets are distinguished as either current and other assets, or capital assets. Liabilities are classified as either current and other liabilities, or long-term liabilities (maturity of greater than one year). Per GAAP, net position is subdivided into three categories: net investment in capital assets; restricted net position; and unrestricted net position. Over time, net position serves as a useful indicator of a government’s financial situation. The combined Governmental and Business-type net position was \$805.4 million as of November 30, 2013.

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

An additional portion of the County’s total net position represents resources subject to external restrictions on use. Significant restrictions for Governmental activities include: \$27.9 million for debt service, \$23.7 million for

highways, streets and bridges, \$12.9 million for grant programs, and \$9.0 million for wetland mitigation. For Business-type activities, \$2.9 million is restricted for debt service purposes.

The remaining balance of unrestricted net position, relative to respective fund purposes, may be used to meet the County's ongoing obligations. As of November 30, 2013, the County's total unrestricted net position balance for both the Governmental and Business-type activities is \$86.0 million.

Below is a condensed version of the Summary of Net Position as of November 30, 2013 and 2012 for Governmental and Business-type Activities:

Summary of Net Position <i>(Primary Government Only)</i>				
	Governmental Activities		Business-Type Activities	
	2013	2012	2013	2012
Assets				
Current and other assets	\$ 369,225,305	\$ 379,735,161	\$ 21,505,609	\$ 20,926,927
Capital assets	<u>796,961,727</u>	<u>787,200,609</u>	<u>90,149,664</u>	<u>89,250,327</u>
Total Assets	<u>1,166,187,032</u>	<u>1,166,935,770</u>	<u>111,655,273</u>	<u>110,177,254</u>
Deferred Outflows of Resources	<u>149,404</u>	<u>82,060</u>		
Liabilities				
Current and other liabilities	50,863,814	47,833,416	4,005,405	3,984,202
Long-term liabilities	<u>328,791,938</u>	<u>337,288,832</u>	<u>21,288,408</u>	<u>21,681,226</u>
Total Liabilities	<u>379,655,752</u>	<u>451,957,007</u>	<u>25,293,813</u>	<u>25,665,428</u>
Deferred Inflows of Resources	<u>67,673,342</u>	<u>66,916,819</u>		
Net Position				
Invested in capital assets, net of related debt	536,331,604	538,504,376	75,261,628	75,116,586
Restricted:				
Grant programs	12,889,658	11,214,768		
Employee benefits	6,660,061	6,463,690		
Health and public safety purposes	2,808,665	1,670,406		
Highways, streets and bridges purposes	23,690,696	19,722,610		
Wetland mitigation purposes	9,048,466	15,699,624		
Judicial purposes	8,456,449	8,197,189		
Other purposes	3,801,614	3,478,394		
Capital improvements	9,649,752	7,278,142		
Debt service	27,878,104	23,290,639	2,908,933	2,858,239
Unrestricted	<u>77,792,273</u>	<u>79,458,925</u>	<u>8,190,899</u>	<u>6,537,001</u>
Total Net Position	<u>\$ 719,007,342</u>	<u>\$ 714,978,763</u>	<u>\$ 86,361,460</u>	<u>\$ 84,511,826</u>

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

	Changes in Net Position <i>(Primary Government Only)</i>			
	Governmental Activities		Business-Type Activities	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Program Revenues:				
Charges for services	\$ 79,506,365	\$ 80,516,425	\$ 22,454,253	\$ 21,524,777
Operating grants and contributions	80,243,911	81,724,405		
Capital grants and contributions	9,231,944	18,652,521	1,869,605	142,886
General Revenues:				
Property taxes	67,376,774	67,581,649		
Sales taxes	90,451,109	86,118,212		
Other taxes	30,649,091	30,105,890		
Unrestricted investment earnings	374,759	1,478,027	14,448	17,188
Other revenues	<u>5,643,398</u>	<u>4,772,269</u>		
Total Revenues	<u>363,477,351</u>	<u>370,949,398</u>	<u>24,338,306</u>	<u>21,684,851</u>
Expenses:				
General government	86,856,356	87,542,910		
Health and public safety	126,725,674	127,138,340		
Highways, streets and bridges	38,529,997	43,121,555		
Public service	31,103,546	34,267,106		
Judicial	45,838,029	45,854,104		
Public works	12,085,313	6,824,746		
Educational services	780,786	837,935		
Conservation and recreation	53,921	1,302,992		
Interest on long-term debt	14,354,610	15,027,294		
Water and Sewage System			<u>22,488,672</u>	<u>22,046,858</u>
Total Expenses	<u>356,328,232</u>	<u>361,916,982</u>	<u>22,488,672</u>	<u>22,046,858</u>
Changes in net position	7,149,119	9,032,416	1,849,634	(362,007)
Net position - beginning (as restated)	<u>711,858,223</u>	<u>705,946,347</u>	<u>84,511,826</u>	<u>84,873,833</u>
Net position - ending	<u>\$ 719,007,342</u>	<u>\$ 714,978,763</u>	<u>\$ 86,361,460</u>	<u>\$ 84,511,826</u>

Governmental Activities

Governmental activities resulted in an increase of the County's net position by \$7.1 million. Key elements effecting the change in net position are as follows:

Overall, revenues of government activities declined by \$7.5 million, or 2.0%, to \$363.5 million in fiscal year 2013. The majority of this decline was in the operating and capital grants and contributions category, which cumulatively declined \$10.9 million, or 11.0% from the prior year. \$8.1 million of this decrease is attributed to a drop in contributed assets. Several large transportation projects had their entire contributed asset balance recognized in fiscal year 2012. General revenues increased \$4.4 million, 2.3% from the prior year, with the majority of that increase due to sales tax revenues rising \$4.3 million, or 4.4% from the prior year. The sales tax revenue source is economically driven, and the improvement recognized in fiscal year 2013 correlated directly with the continued economic recovery experienced during the year. Investment earnings have continued their declining trend with a \$1.1 million drop from the prior year. This was nearly offset by a \$0.9 million increase in other revenues.

Total governmental activity expenses decreased by \$5.6 million or 1.5%. Significant variances from the prior year were in the Highways, streets and bridges functional category which incurred a \$4.6 million drop in expense from the prior year. This decline was mainly comprised of the Local Gas Tax fund, and the Highway Motor Fuel Tax fund. Public services showed a \$3.1 million decrease in expenses. A drop in federal grant revenue was the main reason. Somewhat offsetting those decreases was the Public Works category which showed a \$5.3 million increase from the prior year. This was mainly attributed to a rise in expenses for wetland mitigation purposes. All the other functional categories dropped a combined \$3.2 million with no significant fluctuations from the prior year in any one category.

Business-Type Activities

Water and Sewerage System (the "System") revenues for fiscal year 2013 were \$24.3 million with total expenses of \$22.5 million - this resulted in a \$1.8 million net gain in net position for the year. User charges for sewerage service increased 7.3% which was due to a combination of a 15.7% increase in the water rate and a 10% decrease in consumption. User charges for water service increased by 7.6%. This rise was due to a combination of a 13.7% increase in the water rates and a 4.9% decrease in consumption. Consumption in 2013 was lower than it was in 2012 due to drought conditions experienced in 2012. Also contributing to the total revenue growth of \$2.7 million was elevated connection charge revenue from the improving economy; contributed capital also increased \$1.4 million from the prior year.

Operating expenses remained relatively flat increasing 1.2%. Salaries and benefits increases of 5.1% or 360 thousand were offset partially by decreases in commodities expenses by \$204 thousand. Overall, operating expenses increased by \$266 thousand from 2012.

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, 2013 the County's Governmental Funds reported a combined fund balance of \$226.4 million. Of this amount, \$4.9 million is classified as nonspendable, \$123.5 million is categorized as restricted, \$18.8 million is classified as committed, \$16.3 million is assigned, and \$62.9 million is considered unassigned fund balance. The different fund balance classifications represent different levels of authorization restricting the use of specific fund balances for specific programs. For

additional information concerning the classification of fund balance, see Note 1.N. and Note 10 in the Notes to the Financial Statements.

Per statement A-5, total Governmental Fund revenues for the fiscal year were \$362.5 million and total expenditures were \$375.9 million. After other financing sources (uses), the Governmental Funds net change in fund balance for the year was a negative \$8.7 million. This drop in fund balance was due primarily to 2010 General Obligation Alternate Revenue Bond Project fund capital expenditures of \$23.4 million.

General Fund

The General Fund is the core operating fund covering many County programs, and allows the most discretion for allocations of funds. At the end of fiscal year 2013, the General Fund fund balance was \$67.7 million; the unassigned fund balance was \$63.8 million, or 94% of the total General Fund fund balance. The County has identified \$4.0 million of General Fund unassigned fund balance as the Strategic Reserve. These set-aside funds are for stabilization purposes, and are to be used in the event of an emergency or a severe economic event. A 2/3rd approval by the County Board is needed to access these funds.

The unassigned fund balance, less the amount set aside for stabilization purposes represents 45% of the General Fund's total expenditures, and 35% of total expenditures plus net transfers out. The General Fund unassigned fund balance decreased by \$0.7 million or 1% from the prior year. Revenues of \$171.3 million less expenditures of \$131.7 million resulted in an excess of revenue over expenditures of \$39.6 million prior to transfers out. After total net transfers out of the General Fund to other funds of \$37.7 million, the result was a net increase in the General Fund balance of \$1.8 million.

Revenues in the General Fund for fiscal year 2013 came in 1.5% higher over the prior year period. This \$2.5 million increase of revenues from the prior year was due to several offsetting factors. General fund sales tax revenues increased \$3.7 million, or 4.4% from the prior year. This trend follows increased sales activity throughout the entire year. Other significant revenue increases were transfer stamp fees (\$0.8 million); State income tax remitted to the County from the State of Illinois (\$0.5 million); Personal Property Replacement Tax (\$0.3 million); and County Sheriff fees (\$0.3 million).

Underperforming revenues include Circuit Court Clerk traffic fees and fines (\$1.3 million) and State and other government agency reimbursements (\$0.6 million). The Circuit Court Clerk reductions in revenues are the result of a combined 17,549 fewer civil and criminal cases filed by the DuPage County Clerk of the 18th Circuit Court in 2013 than in the prior year. Since 2008 the total case load handled by the Circuit Court Clerk has fallen by 29%. Also, the inheritance tax fee collected by the County Treasurer has been abolished by the State which resulted in a \$0.5 million drop in revenue from the prior year.

Fiscal year 2013 reflected another year of controlled spending as total General Fund expenditures, before net transfers out to other funds, resulted in a decrease of \$2.4 million, or 1.8% from the prior year. All functional categories, except public works, experienced declines in expenditures from the prior year with General Government being the greatest. Delving further, the Board of Election Commissioners department had a \$2.3 million drop in expenditures attributed to the general elections in 2012 and decreased activity in 2013. Helping to offset a 2% cost of living adjustment in fiscal year 2013, General Fund headcount dropped in the Sheriff's Office and Security department. General Fund transfers out to other funds increased by \$5.5 million from the prior year, mainly attributed to transfers out for the children's center facility construction (Jeanine Nicarico Children's Center) and to the County Infrastructure Fund.

Health Department Fund

The Health Department's main operating fund balance was \$17.7 million, ending the year up \$68 thousand. On a budgetary basis (Schedule D-3), total revenues showed an increase of \$4.0 million from the prior year to finish the year at \$42.9 million. This increase was mainly attributed to new grants for the Affordable Care Act and coordinated care initiatives. Miscellaneous revenue increased \$0.6 million and includes an insurance reimbursement for the April 2013 flood event. With this increase in fund balance, the Board of Health transferred \$4.8 million to the Health Department Infrastructure Fund for future capital projects.

Total Health Department expenditures of \$38.5 million increased by \$1.6 million from the prior year. This increase was primarily due to contractual increases of \$1.3 million and capital outlay increases of \$0.2 million. This expenditure growth correlates to the increased grant revenue.

The two Health Department non-major special revenue funds both recorded modest increases of \$100 thousand each in their fund balances.

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

Local Gasoline Tax Fund

Per schedule D-4, the Local Gasoline Tax Fund revenues increased \$0.8 million from the prior year. The main revenue source - County Motor Fuel Taxes – held fairly flat for 2013 and for the last several years, averaging just under \$19.0 million. For fiscal year 2013, the County Motor Fuel tax is being recognized as revenue in the 2005 Transportation Bond debt service fund as backup for a potential shortage of other pledged revenue for debt service needs. These revenues are then transferred to the Local Gas Tax fund. Although charges for services revenue decreased by \$0.3 million over the prior period, federal and state reimbursements increased by \$0.9 million. These intergovernmental revenues fluctuate from year to year.

Expenditures dropped \$3.3 million from the prior year. Most of this was attributable to capital outlay expenditures being down \$1.6 million. These expenditures will fluctuate from year to year and the activity corresponds to the availability of federal and state revenue reimbursements. Personnel, commodities, and contractual expenditures combined to decrease \$1.7 million from the prior year. Fiscal year 2013 ended the year with a \$12.2 million fund balance, up \$2.5 million from the prior year.

Convalescent Center

In fiscal year 2013 the Convalescent Center's fund balance grew by \$1.0 million to an ending fund balance of \$2.8 million. Total revenues were up \$0.9 million per schedule D-5. In 2013, the Convalescent Center experienced its first full year of pre-billing for private pay residents resulting in charges for services revenue growing by \$3.4 million. State Medicaid revenue decreased by \$2.6 million from the prior year. This was due to a revised Medicaid reimbursement methodology. Total transfers into the Convalescent Center totaled \$7.1 million. This included General Fund transfers of over \$5.0 million, about half of which was a direct cash subsidy.

Expenditures were down \$0.6 million from the prior year with the majority of this being in the contractual category as new clinical software was implemented in 2012. The remaining decrease was spread over the other expenditure categories.

2010 General Obligation Alternate Revenue Bond Project Fund

The 2010 General Obligation Alternate Revenue Bond Project Fund was established with the issuance of the 2010 G.O. Alternate Revenue Source – Build America Bonds/Recovery Zone Economic Development Bonds. \$66.3 million of the bond proceeds will be used for various public improvement projects in the County. In fiscal year 2013, \$23.5 million of expenditures were incurred in the project fund, an increase of \$7.5 million from the prior year. Project construction and related expenditures in this fund will continue to be significant in the next two years as the proceeds are roughly 2/3rds spent through 2013.

Other Non-Major Governmental Funds

- The Stormwater Drainage Fund had an increase in fund balance of \$1.4 million, resulting in an ending fund balance of \$7.6 million. Total cash transfer subsidies from the General Fund were \$4.25 million with \$1.0 million coming near the end of fiscal year from an unexpected cash surplus in the General Fund. This cash transfer is projected to stabilize the fund over the next several years. The County also raised its Stormwater levy to \$9 million from \$8.5 million in prior years. Transfers out of the Stormwater Drainage Fund for debt service were almost \$7.4 million.
- The IMRF and Social Security Funds ended the year with fund balances of \$1.4 million and \$1.3 million respectively. Social Security Fund expenditures remained consistent with the prior year. The increased 2013 employer contribution rate for IMRF increased the IMRF Fund's total expenditures by \$1.1 million. This represents a 7.3% increase over the prior year. Both the Social Security and IMRF funds were aided with subsidies from the General Fund totaling over \$14.4 million.
- The Economic Development and Planning Fund's balance improved by \$0.2 million in fiscal year 2013. A subsidy transfer from the General Fund of \$0.5 million was \$0.1 million less than the subsidy transfer made in fiscal year 2012. Revenues were down \$0.6 million from the prior year due to heavy construction activity in 2012. Total expenditures were relatively flat from the prior year.
- 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 \$0.8 million in 2012 and \$0.2 million in 2013. This fund ended the year with a positive fund balance of \$55 thousand - the first positive fund balance in several years. At the same time the property taxes levied specifically for the Youth Home decreased \$0.5 million for fiscal year 2013.
- Total expenditures in the Highway Motor Fuel Tax fund dropped by \$1.7 million from the prior year period. This decrease relates to a decline in construction spending on various road infrastructure projects accounted for in this fund. At the same time total revenues in the fund declined by \$1.9 million as construction reimbursements from intergovernmental projects declined. Offsetting these factors was a \$3.4 million increase in transfers into the Highway Motor Fuel Tax fund. The transfers into the fund were from a supplemental allotment from the State of \$1.8 million and residual monthly Motor Fuel Tax State allotments after debt service requirements are satisfied. In total, the Highway Motor Fuel Tax fund balance grew \$1.6 million to \$10.8 million.
- The Wetland Mitigation fund experienced a drop in fund balance of \$6.7 million due to planned fiscal year 2013 capital expenditures of \$4.2 million and contractual related expenditures of \$2.9 million. The fund has a balance of \$9.0 million at November 30, 2013.

Proprietary Funds

The Water and Sewerage System Fund's unrestricted net position balance at the end of the year amounted to \$8.2 million. This is a \$1.8 million increase from the prior year. Other factors concerning the finances of this fund have already been addressed in the discussion of the business-type activities.

The County's Internal Service Funds include the Employee Life/Health Insurance Fund and the Liability Insurance Fund (schedule H-2). In total, the internal service funds' net position balance declined \$3.9 million to end the year with a resulting \$4.2 million deficit. This deficit was the result of increased contractual expenses from rising health insurance costs of \$2.7 million and an increase in non-current health claims expense of \$1.9 million from the prior year. Employee and employer contributions increased a combined \$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:

	Capital Assets (Net of Depreciation)			
	Governmental Activities		Business-Type Activities	
	2013	2012	2013	2012
Land and construction in progress	\$ 311,278,831	\$ 310,987,607	\$ 8,455,921	\$ 7,929,550
Infrastructure	284,233,010	284,461,762	80,813,274	80,519,694
Buildings	179,237,800	169,337,208		
Improvements other than buildings	5,189,591	5,235,950		
Machinery, equipment, and vehicles	17,022,495	17,178,082	880,469	801,083
Total capital assets, net of depreciation	<u>\$ 796,961,727</u>	<u>\$ 787,200,609</u>	<u>\$ 90,149,664</u>	<u>\$ 89,250,327</u>

During fiscal year 2013, total capital assets for the primary government had a net increase (including additions, decreases, depreciation, and amortization) of \$9.9 million. The County is seeing asset additions accelerate. In the current year, the governmental activities' construction in progress account balance decreased by 22% to \$11.4 million per schedule J-1. This trend is expected to continue as resources from the 2010 General Obligation Alternate Revenue Bonds are being used for various County infrastructure, and County campus improvement projects, and projects are completed.

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

Long Term Debt

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

In October 2013 Standard and Poor's affirmed the County Triple-A rating with a stable outlook. Rating agencies have cited sound financial performance coupled with an ample General Fund fund balance. Also, the County has a substantial, diversified, and comparatively stable tax base, with well managed financial operations, and a favorable debt profile with limited future borrowing needs.

The County has a statutorily imposed debt limit of 5.75% of its total assessed value. For 2013, the debt limit is \$2.0 billion. County debt pertaining to this limit includes the Limited Tax General Obligation Courthouse Bonds with an outstanding balance of \$46.5 million. This produces a legal debt margin of \$1.95 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, 2013 and 2012:

Outstanding Long-Term Debt				
<u>Debt Description</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
1) Special Service Areas	\$ 8,581,881	\$ 5,640,000	\$	\$
2) Limited Tax G.O. Courthouse Bonds	46,510,000	47,865,000		
3) Jail - Alternate Revenue Source	23,265,000	25,535,000		
4) Stormwater - Alternate Revenue Source	48,750,000	53,405,000		
5) Drainage - Alternate Revenue Source	20,255,000	21,120,000		
6) Motor Fuel Tax - Revenue Bonds	69,500,000	76,460,000		
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	(129,036)	(252,559)	126,494	142,143
9) Accrued Compensated Absences and Employee Retention	30,921,319	30,531,845	1,718,271	1,575,330
10) Claims Payable	10,134,410	6,085,131		
11) Other Post Employment Benefits	196,482	91,749	5,945	2,838
12) Net Pension Obligation	3,756,882	3,675,606	124,154	124,154
13) Water and Sewer - Revenue Bonds			14,290,000	15,395,000
14) IEPA Construction Loan Water/Sewer			5,023,544	4,441,761
Total County Outstanding Debt	<u>\$ 328,791,938</u>	<u>\$ 337,206,772</u>	<u>\$ 21,288,408</u>	<u>\$ 21,681,226</u>

For governmental activities, the County's total bonded debt outstanding has decreased from \$297.1 million in fiscal year 2012 to \$283.9 million in fiscal year 2013 – a \$13.2 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 long-term debt items were fairly flat from the prior year, although claims payable increased by \$4.0 million due employee health care and worker's compensation claims expenses.

As mentioned previously, in 2010 the County had proceeds of \$66.3 million of general obligation alternate revenue source bonds to finance public improvement projects within the County. Projects to be financed include several important stormwater improvements, transportation and trail projects, and County campus improvements that consist of the Convalescent Center, courthouse, emergency generators, and replacement of the nearly 30-year old information technology systems. These new bonds were issued as a combination of the federally subsidized Recovery Zone Development Bonds and Build America Bonds. The bond programs allow for a 45% and 35% federal subsidy of interest respectively. The County again received a Triple-A rating from all three rating agencies and achieved net financing rates of 3.1%.

The County issued Special Service Area #35 and #38 bonds in the combined amount of \$3.3 million to partially finance the construction of the York Township water system and water tower. A loan from the Illinois Environmental Protection Agency of roughly \$4.2 million was also secured for this project.

In November 2013 Special Service Area #19, #25, and #26 bonds were refunded in the combined amount of \$3.4 million in three series. As a result of the refunding, the County achieved a cash flow savings of approximately \$75 thousand and an economic gain of \$188 thousand.

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

BUDGET, ECONOMIC IMPACT, AND FUTURE OUTLOOK

The major goal of the County's 2013 budget is to continue to maintain 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 2013 base operational and capital budget of \$432.6 million is \$9.4 million less than the final 2012 operational and capital budget. Full time headcount was reduced eight in the Sheriff's department, with an expectation of increased managerial efficiency. During the first quarter of 2013, full time headcount was further reduced by nine, primarily as a result of outsourcing County Security. Over the last two budget cycles the County has reduced non-grant funded budgeted full time headcount by more than fifty.

Effective February 2012, the County outsourced day to day operations of juvenile detention to Kane County. This has been most successful, resulting in a \$1.3 million reduction of operational costs, and corresponding improvement in the Youth Home fund balance. During 2012, the County Information Technology department engaged the County's Election Commission to consolidate technology services, a move estimated to save \$600 thousand over a three year period. Similarly, the Board also began utilizing the County's Procurement Division for election related services and equipment, resulting in savings of at least \$100 thousand during the recent election cycles. 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.

Fiscal year 2013 continues the capital build out utilizing the \$66.3 million of proceeds from bonds issued in late 2010. Construction picked up during 2012, and is moving at a brisk pace in 2013. Several campus projects are slated for completion in 2013 or early 2014.

Through April 2014, General Fund spending, which makes up the core of operational spending, is running 3.1% under projections. No major spending pressures have surfaced. General Fund revenue to date is 1.6% over projected levels. Gross sales tax revenues are running 4.5% ahead of the same period last year, and ahead of the 3.0% growth rate used to develop the 2013 budget. Income tax distributions from the State are at a steady, predictable pace – a major improvement over recent years. Through April 2014, revenue reflecting the local real estate and housing situation are doing very well, with real estate transactions improving 30% compared to the prior year period. Circuit Court Clerk revenues continue to reflect a drop in the volume of traffic citations, but this has been more than offset by revenue strength in other areas. Local Gas and Motor Fuel taxes are 2.1% under the same period as last year, but are projected to be flat over the course of 2014.

The County's major fiscal concern is that legislative changes enacted by the General Assembly could materially affect revenue –especially income tax revenue sharing – as well as adding unfunded mandates that the County will have to absorb.

Requests for Information

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



Basic Financial Statements

DUPAGE COUNTY, ILLINOIS

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STATEMENT OF NET POSITION

November 30, 2013

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
ASSETS					
Cash					
Demand deposits	\$ 134,615,463	7,923,763	142,539,226	21,156,636	13,247,281
Certificates of deposit	27,750,000		27,750,000		
Investments	47,877,191		47,877,191		11,359,694
Receivables					
Taxes	68,960,960		68,960,960		5,481,378
Interest	159,010		159,010		51,249
Accounts, net allowance for doubtful accounts	8,418,903	5,527,467	13,946,370		570,965
Other	1,315,254	130,763	1,446,017	931,677	
Due from Federal, State and other governmental units	48,224,495		48,224,495	445,921	
Internal balance	(171,896)	171,896			
Inventory	476,658		476,658		331,294
Other assets	313,422	3,097,613	3,411,035	102,377	386,122
Restricted cash and investments					
Demand deposits	14,910,737	4,654,107	19,564,844		
Investments	16,375,108		16,375,108		2,726,721
Capital assets (net of accumulated depreciation)					
Land and construction in progress	311,278,831	8,455,921	319,734,752	24,007	69,582,246
Infrastructure	284,233,010	80,813,274	365,046,284		24,032,962
Software					87,712
Buildings	179,237,800		179,237,800		34,526,316
Improvements other than buildings	5,189,591		5,189,591		13,287,784
Machinery and equipment	17,022,495	880,469	17,902,964	20,990,930	3,704,226
Total capital assets	796,961,727	90,149,664	887,111,391	21,014,937	145,221,246
Total assets	1,166,187,032	111,655,273	1,277,842,305	43,651,548	179,375,950
DEFERRED OUTFLOWS OF RESOURCES					
Unamortized Loss on Refunding	149,404		149,404		

DUPAGE COUNTY, ILLINOIS

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STATEMENT OF NET POSITION (CONT.)

November 30, 2013

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority Total
LIABILITIES					
Accounts payable	\$ 18,384,708	1,830,918	20,215,626	491,065	456,587
Accrued payroll	4,193,410	109,076	4,302,486	7,913	
Due to Federal, State and other governmental units	14,089,159		14,089,159		
Accrued interest payable	5,751,678	239,901	5,991,579		
Unearned revenue					2,124,916
Retainage payable	1,245,991		1,245,991		376,621
Other liabilities	7,198,868	1,825,510	9,024,378		1,423,529
Noncurrent liabilities					
Bonds due within one year	17,519,096	1,115,000	18,634,096		
Bonds due in more than one year	266,263,749	13,301,494	279,565,243		
Other due within one year	13,687,595	876,072	14,563,667	5,741	102,827
Other due in more than one year	31,321,498	5,995,842	37,317,340	13,395	411,306
Total liabilities	379,655,752	25,293,813	404,949,565	518,114	4,895,786
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes	67,673,342		67,673,342		5,481,378
NET POSITION					
Net investment in capital assets	536,331,604	75,261,628	611,593,232	21,014,937	145,221,246
Restricted for:					
Grant programs	12,889,658		12,889,658		
Employee benefits	6,660,061		6,660,061		
Health and public safety purposes	2,808,665		2,808,665	17,415,686	
Highways, streets and bridges purposes	23,690,696		23,690,696		
Wetland mitigation purposes	9,048,466		9,048,466		
Judicial purposes	8,456,449		8,456,449		
Other purposes	3,801,614		3,801,614		
Capital improvements	9,649,752		9,649,752		
Debt service	27,878,104	2,908,933	30,787,037		
Aeronautical purposes					2,629,721
Unrestricted	77,792,273	8,190,899	85,983,172	4,702,811	21,147,819
Total net position	\$ 719,007,342	86,361,460	805,368,802	43,133,434	168,998,786

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

DUPAGE COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2013

<u>Functions/Programs</u>	<u>Expenses</u>	<u>PROGRAM REVENUES</u>		
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government				
Governmental Activities				
General government	\$ 86,856,356	20,389,863	906,695	714,126
Health and public safety	126,725,674	24,693,327	35,945,747	779,913
Highways, streets and bridges	38,529,997	677,430	17,102,648	7,395,628
Public service	31,103,546	2,725,612	23,402,224	134,803
Judicial	45,838,029	30,416,409	2,718,698	
Public works	12,085,313	603,724	153,106	
Educational services	780,786			
Conservation and recreation	53,921		14,793	207,474
Interest on long-term debt	14,354,610			
Total Governmental Activities	356,328,232	79,506,365	80,243,911	9,231,944
Business-Type Activities				
Water and Sewerage System	22,488,672	22,454,253		1,869,605
Total Primary Government	\$ 378,816,904	101,960,618	80,243,911	11,101,549
Component Units				
DuPage County ETSB	\$ 9,999,186			132,658
DuPage Airport Authority	27,814,043	18,767,536		812,784
Total Component Units	\$ 37,813,229	18,767,536	-	945,442

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

Total general revenues

Change in net position

Net position - beginning (as restated)

Net position - ending

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

NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION				
PRIMARY GOVERNMENT			COMPONENT UNITS	
Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
(64,845,672)		(64,845,672)		
(65,306,687)		(65,306,687)		
(13,354,291)		(13,354,291)		
(4,840,907)		(4,840,907)		
(12,702,922)		(12,702,922)		
(11,328,483)		(11,328,483)		
(780,786)		(780,786)		
168,346		168,346		
(14,354,610)		(14,354,610)		
(187,346,012)		(187,346,012)		
	1,835,186	1,835,186		
(187,346,012)	1,835,186	(185,510,826)	-	-
			(9,866,528)	(8,233,723)
			(9,866,528)	(8,233,723)
\$ 67,376,774		67,376,774		5,497,104
90,451,109		90,451,109		
18,387,950		18,387,950	7,904,305	
9,426,946		9,426,946		
2,834,195		2,834,195		57,442
374,759	14,448	389,207	16,615	(154,976)
5,643,398		5,643,398	316	108,787
194,495,131	14,448	194,509,579	7,921,236	76,450
7,149,119	1,849,634	8,998,753	(1,945,292)	5,584,807
711,858,223	84,511,826	796,370,049	45,078,726	(2,648,916)
\$ 719,007,342	86,361,460	805,368,802	43,133,434	171,647,702
				168,998,786

DUPAGE COUNTY, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2013

	General	Health Department	Local Gasoline Tax	Convalescent Center	2010 GO Alt Revenue Bond Projects	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash							
Demand deposits	\$ 32,740,467	17,954,559	9,821,833	1,311,120		68,483,554	130,311,533
Certificates of deposit	14,633,000		2,833,000			9,284,000	26,750,000
Investments	11,966,342		2,643,409	810,320		32,079,790	47,499,861
Receivables							
Taxes	23,026,937	13,207,161				29,689,443	65,923,541
Interest	29,120		8,302		67,290	53,027	157,739
Accounts, net of allowance for doubtful accounts		2,408,371		6,010,532			8,418,903
Other	308,045					3,508	311,553
Due from Federal, State and other governmental units	26,415,538	4,417,667	540,855			16,850,435	48,224,495
Due from other funds	3,944,392	141,608	412,530	8,527		4,846,912	9,353,969
Advances receivable from other funds	3,542,706		7,401	7		844,349	4,394,463
Inventory		130,539		346,119			476,658
Other assets	275,519	37,903					313,422
Restricted cash and investments							
Demand deposits					14,910,737		14,910,737
Investments					16,375,108		16,375,108
Total assets	\$ 116,882,066	38,297,808	16,267,330	8,486,625	31,353,135	162,135,018	373,421,982

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

DUPAGE COUNTY, ILLINOIS

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BALANCE SHEET (CONT.)

GOVERNMENTAL FUNDS
November 30, 2013

	General	Health Department	Local Gasoline Tax	Convalescent Center	2010 GO Alt Revenue Bond Projects	Other Governmental Funds	Total Governmental Funds
LIABILITIES							
Accounts payable	\$ 4,924,191	1,113,828	922,266	1,691,204	3,282,700	5,133,172	17,067,361
Accrued payroll	2,299,959	520,955	126,071	416,611		344,346	3,707,942
Retainage payable			2,858		714,010	529,123	1,245,991
Compensated absences	402,894		35,659			43,015	481,568
Due to Federal, State and other governmental units	237,861		1,249,220	2,798,376	3,770,829	5,989,287	14,045,573
Due to other funds	4,038,359		684,766	758,119		4,260,236	9,741,480
Advances payable to other funds						4,755,079	4,755,079
Other liabilities	5,438,681	1,292,066	468,121				7,198,868
Total liabilities	17,341,945	2,926,849	3,488,961	5,664,310	7,767,539	21,054,258	58,243,862
DEFERRED INFLOWS OF RESOURCES							
Unavailable property taxes	22,740,700	13,110,602				28,822,040	64,673,342
Unavailable other taxes	8,641,655					173,356	8,815,011
Unavailable intergovernmental revenues	506,219	4,491,911	537,772			9,743,860	15,279,762
Total deferred inflows of resources	31,888,574	17,602,513	537,772	-	-	38,739,256	88,768,115
FUND BALANCES							
Nonspendable for							
Prepaid expenditures		37,903					37,903
Inventory		130,539		346,119			476,658
Advances receivable from other funds	3,542,706		7,401	7		844,349	4,394,463
Restricted for							
Grant programs		1,253,137				1,900,619	3,153,756
Employee benefits						6,660,061	6,660,061
Health and public safety purposes				2,476,189		332,469	2,808,658
Highways, streets and bridges purposes			12,233,196			10,912,327	23,145,523
Wetland mitigation purposes						9,048,466	9,048,466
Judicial purposes						8,456,449	8,456,449
Other purposes						3,918,595	3,918,595
Capital improvements					23,585,596	9,067,474	32,653,070
Debt service						33,629,782	33,629,782
Committed for							
Capital purposes	298,209					8,150,005	8,448,214
Other purposes						8,129,295	8,129,295
Employee benefits						2,229,826	2,229,826
Assigned for							
Public health purposes		16,346,867					16,346,867
Unassigned	63,810,632					(938,213)	62,872,419
Total fund balances	67,651,547	17,768,446	12,240,597	2,822,315	23,585,596	102,341,504	226,410,005
Total liabilities, deferred inflows of resources, and fund balances	\$ 116,882,066	38,297,808	16,267,330	8,486,625	31,353,135	162,135,018	373,421,982

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

November 30, 2013

Total fund balance per Governmental Funds Balance Sheet	\$ 226,410,005
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	796,961,727
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not payable in the funds.	(283,911,881)
Interest on general obligation debt is recognized when paid in the funds, but accrued in the Statement of Net Position.	(5,751,678)
Internal service fund assets and liabilities are included in the governmental activities in the Statement of Net Position.	(4,199,361)
Revenues in the Statement of Activities which do not provide current financial resources are deferred in the funds' statements.	24,094,773
Certain costs, premiums, and other items arising from debt issues are capitalized in the Statement of Net Position and then amortized over the life of the debt.	278,440
Non-current compensated absences, employee retention obligation, other post-employment benefits, and net pension obligation are not reported in the funds, but are accrued in the Statement of Net Position.	<u>(34,874,683)</u>
Net position of governmental activities	<u><u>\$ 719,007,342</u></u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

For the Year Ended November 30, 2013

	General	Health Department	Local Gasoline Tax	Convalescent Center	2010 GO Alt Revenue Bond Projects	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes							
Property	\$ 23,018,719	13,096,131				28,244,443	64,359,293
Sales	87,466,679					2,064,997	89,531,676
Other						18,387,950	18,387,950
Fees, licenses and permits	10,136,561		586,996			11,687,211	22,410,768
Intergovernmental	16,581,004	15,781,798	2,183,322	18,606,482	109,577	45,404,482	98,666,665
Charges for services	1,706,957	13,432,507	1,281,964	11,261,781		341,749	28,024,958
Court fees and fines	29,149,026					5,666,148	34,815,174
Investment income	283,443	11,824	10,057	3,663	13,565	52,207	374,759
Insurance reimbursement	149,486						149,486
Miscellaneous	2,763,401	883,858	537,600	43,644		1,511,667	5,740,170
Total revenues	171,255,276	43,206,118	4,599,939	29,915,570	123,142	113,360,854	362,460,899
Expenditures							
Current							
General government	46,955,646				1,597,441	27,938,049	76,491,136
Health and public safety	43,026,312	36,969,389		35,526,427		6,071,454	121,593,582
Highways, streets and bridges			14,746,365			4,668,276	19,414,641
Public services	4,477,217					26,241,731	30,718,948
Judicial	33,077,605					8,421,142	41,498,747
Conservation and recreation						37,844	37,844
Public works	445,849					7,553,421	7,999,270
Educational services	783,137						783,137
Debt service							
Principal						16,595,000	16,595,000
Interest						14,707,207	14,707,207
Cost of issuance						134,038	134,038
Fiscal agent fees						2,525	2,525
Capital outlay	2,904,084	1,920,803	3,003,225	507,093	21,850,945	15,719,757	45,905,907
Total expenditures	131,669,850	38,890,192	17,749,590	36,033,520	23,448,386	128,090,444	375,881,982
Excess (deficiency) of revenues over expenditures	39,585,426	4,315,926	(13,149,651)	(6,117,950)	(23,325,244)	(14,729,590)	(13,421,083)
Other financing sources (uses)							
Payment to refunded bond escrow agent						(3,444,802)	(3,444,802)
Refunding bonds issued						3,496,881	3,496,881
Bonds issued						3,305,000	3,305,000
Bond discount						(45,815)	(45,815)
Transfers in	6,176		15,128,734	7,077,415		48,076,738	70,289,063
Transfers out	(37,746,457)	(4,814,071)				(27,437,291)	(69,997,819)
Proceeds from sale of assets		565,688	529,300				1,094,988
Total other financing sources (uses)	(37,740,281)	(4,248,383)	15,658,034	7,077,415		23,950,711	4,697,496
Net change in fund balance	1,845,145	67,543	2,508,383	959,465	(23,325,244)	9,221,121	(8,723,587)
Fund balance							
December 1	65,806,402	17,700,903	9,732,214	1,862,850	46,910,840	93,120,383	235,133,592
November 30	\$ 67,651,547	17,768,446	12,240,597	2,822,315	23,585,596	102,341,504	226,410,005

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

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

For the Year Ended November 30, 2013

Net change in fund balance - total governmental funds	\$ (8,723,587)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital asset additions (\$43,743,414) exceeded depreciation (\$32,055,565) in the current period.	11,687,849
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Governmental funds report proceeds from the sale of fixed assets while governmental activities report gains and losses on sales of fixed assets. This is the amount of undepriciated basis in the disposed assets.	(1,926,731)
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Some items reported in the Statement of Activities do not provide or require the use of current financial resources and, therefore, are not reported in governmental funds.	
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Revenues in the Statement of Activities that do not provide current financial resources are not reported in the funds' financial statements. This is the net change of revenues deferred/recognized during the year.	(2,982,583)
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items. Principal reductions were \$16,595,000 and proceeds of new issues were \$6,801,881.	9,793,119
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The payment to the refunded bond escrow agent is reported as an other financing use in the governmental funds.	3,444,802
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Certain items relating to debt issuance, including discounts, premiums and the difference of payments to escrow agents compared to principal retired, are reported as current transactions in the governmental funds. In the Statement of Activities, these amounts are deferred and amortized over the life of the debt. This amount is the net difference in the treatment of these items.	(48,921)
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Interest on long-term debt is not accrued in governmental funds, but is reported in the Statement of Activities. This is the change in accrued interest balance during the year.	352,597
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Non-current accrued compensated absences, employee retention obligations, and other post-employment benefits do not require the use of current assets and, therefore, are not reported in the governmental funds.	(575,483)
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Internal service funds are used by management to charge costs to other funds but are not included in the governmental funds.	(3,871,943)
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Change in net position of governmental activities	<u>\$ 7,149,119</u>
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The accompanying notes are an integral part of these financial statements, and the independent auditor's report should be read in conjunction herewith.

DUPAGE COUNTY, ILLINOIS

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

GENERAL FUND

For the Year Ended November 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
Revenues				
Taxes	\$ 108,214,253	108,214,253	110,485,398	2,271,145
Intergovernmental	14,737,300	14,737,300	16,581,004	1,843,704
Court fees, fines and forfeitures	31,362,352	31,362,352	29,149,026	(2,213,326)
Fees, licenses and permits	8,821,339	8,821,339	10,136,561	1,315,222
Charges for services	1,393,826	1,393,826	1,706,957	313,131
Investment income	1,031,450	1,031,450	283,443	(748,007)
Miscellaneous	3,097,883	3,097,883	2,763,401	(334,482)
Insurance reimbursement	163,213	163,213	149,486	(13,727)
Total revenues	168,821,616	168,821,616	171,255,276	2,433,660
Expenditures				
Current				
General government	54,478,281	54,478,281	46,955,646	7,522,635
Health and public safety	42,957,043	42,957,043	43,026,312	(69,269)
Public services	4,736,613	4,736,613	4,477,217	259,396
Judicial	33,755,256	33,755,256	33,077,605	677,651
Educational services	844,525	844,525	783,137	61,388
Public works	500,000	500,000	445,849	54,151
Total current expenditures	137,271,718	137,271,718	128,765,766	8,505,952
Capital outlay	3,427,620	3,427,620	2,904,084	523,536
Total expenditures	140,699,338	140,699,338	131,669,850	9,029,488
Excess of revenues over expenditures	28,122,278	28,122,278	39,585,426	11,463,148
Other financing sources (uses)				
Transfers in				
Debt Service				
2002 General Obligation Refunding				
Bonds (Alt Rev. Source) - Jail Project			6,176	6,176
Transfers out				
Special Revenues				
Stormwater Drainage	(3,250,000)	(4,250,000)	(4,250,000)	
Economic Development	(450,000)	(450,000)	(448,683)	1,317
IMRF	(10,723,903)	(10,723,903)	(10,723,903)	
Social Security	(3,695,732)	(3,695,732)	(3,695,732)	
Convalescent Center				
Cash transfer subsidy	(2,400,000)	(2,400,000)	(2,400,000)	
Indirect cost subsidy			(2,629,836)	(2,629,836)
Capital Projects				
Children's Center Facility Construction	(3,000,000)	(3,000,000)	(3,000,000)	
County Infrastructure		(3,000,000)	(3,000,000)	
Debt Service				
2010 General Obligation A and B	(3,611,803)	(3,611,803)	(3,611,803)	
Jail Expansion Project				
1993 General Obligation Bonds				
(Alt. Rev. Source) - Jail Project	(3,687,840)	(3,687,840)	(3,686,500)	1,340
Internal Service				
Liability insurance	(300,000)	(300,000)	(300,000)	
Total other financing sources (uses)	(31,119,278)	(35,119,278)	(37,740,281)	(2,621,003)
Net change in fund balance	(2,997,000)	(6,997,000)	1,845,145	8,842,145
Fund balance				
December 1	65,806,402	65,806,402	65,806,402	
November 30	\$ 62,809,402	58,809,402	67,651,547	8,842,145

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUALHEALTH DEPARTMENT FUND
For the Year Ended November 30, 2013

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
Revenues				
Taxes	\$ 13,225,872	13,225,872	13,096,131	(129,741)
Intergovernmental	12,455,346	14,164,812	15,466,454	1,301,642
Charges for services	13,954,454	13,629,454	13,432,507	(196,947)
Investment income	7,272	7,272	11,824	4,552
Miscellaneous	470,100	770,100	883,858	113,758
Total revenues	40,113,044	41,797,510	42,890,774	1,093,264
Expenditures				
Current				
Health and public safety	38,013,044	39,451,356	36,611,241	2,840,115
Capital outlay	2,100,000	2,346,154	1,920,803	425,351
Total expenditures	40,113,044	41,797,510	38,532,044	3,265,466
Excess (deficiency) of revenues over expenditures	-	-	4,358,730	4,358,730
Other financing sources (uses)				
Transfers out			(4,814,071)	
Proceeds from sale of assets			565,688	
Anticipated grants sources	2,750,000	1,065,534		(1,065,534)
Anticipated grants uses	(2,750,000)	(1,065,534)		1,065,534
Total other financing sources (uses)	-	-	(4,248,383)	-
Net change in fund balance - budgetary basis	\$ -	-	110,347	4,358,730
Net change - budget to GAAP adjustment			(42,804)	
Net change in fund balance - GAAP basis			67,543	
Fund balance				
December 1			17,700,903	
November 30			17,768,446	

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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUALLOCAL GASOLINE TAX FUND
For the Year Ended November 30, 2013

	Original/Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Taxes			
Fees, licenses and permits	\$ 435,000	586,996	151,996
Intergovernmental	1,225,101	2,183,322	958,221
Charges for services	1,965,000	1,281,964	(683,036)
Investment income	50,000	10,057	(39,943)
Miscellaneous	320,000	537,600	217,600
Total revenues	3,995,101	4,599,939	604,838
Expenditures			
Current			
Highway, streets and bridges	20,720,766	14,746,365	5,974,401
Capital outlay	12,377,236	3,003,225	9,374,011
Total expenditures	33,098,002	17,749,590	15,348,412
Excess (deficiency) of revenues over expenditures	(29,102,901)	(13,149,651)	15,953,250
Other financing sources			
Transfers in			
2005 Transportation Revenue			
Refunding Bonds	19,000,000	15,128,734	(3,871,266)
Proceeds from sale of assets	25,000	529,300	504,300
Total other financing sources	19,025,000	15,658,034	(3,366,966)
Net change in fund balance	(10,077,901)	2,508,383	12,586,284
Fund balance			
December 1	9,732,214	9,732,214	
November 30	\$ (345,687)	12,240,597	12,586,284

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

DUPAGE COUNTY, ILLINOIS

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**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**
CONVALESCENT CENTER
For the Year Ended November 30, 2013

	Original/Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
Revenues			
Intergovernmental	\$ 25,161,030	18,606,482	(6,554,548)
Charges for services	7,380,450	11,261,781	3,881,331
Investment income	1,500	3,663	2,163
Miscellaneous	39,800	43,644	3,844
Total revenues	32,582,780	29,915,570	(2,667,210)
Expenditures			
Current			
Health and public safety	34,271,504	35,526,427	(1,254,923)
Capital outlay	690,560	507,093	183,467
Total expenditures	34,962,064	36,033,520	(1,071,456)
Excess (deficiency) of revenues over expenditures	(2,379,284)	(6,117,950)	(3,738,666)
Other financing sources			
Transfers in			
General Fund	2,400,000	5,029,836	2,629,836
Special Revenue			
IMRF		831,896	831,896
Social Security		624,439	624,439
Internal Service		591,244	591,244
Proceeds from sale of assets	3,000		(3,000)
Total other financing sources	2,403,000	7,077,415	4,674,415
Net change in fund balance	23,716	959,465	935,749
Fund balance			
December 1	1,862,850	1,862,850	
November 30	\$ 1,886,566	2,822,315	935,749

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

STATEMENT OF NET POSITION

PROPRIETARY FUNDS

November 30, 2013

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
ASSETS		
Current assets		
Cash		
Demand deposits	\$ 7,923,763	4,303,930
Certificates of deposit		1,000,000
Investments		377,330
Receivables		
Taxes		3,037,419
Interest		1,271
Accounts, net of allowance for doubtful accounts	5,527,467	
Other	130,763	
Due from other funds	980,622	227,455
Other		1,003,701
Total current assets	<u>14,562,615</u>	<u>9,951,106</u>
Noncurrent Assets		
Capital assets		
Land and improvements	1,532,945	
Sewer system	155,994,015	
Water system	23,853,211	
Equipment	4,177,986	
Construction in progress	6,922,976	
	<u>192,481,133</u>	-
Accumulated depreciation	<u>102,331,469</u>	
Total capital assets, net	<u>90,149,664</u>	-
Other assets		
Advances receivable from other funds		360,616
Water Commission buy in	3,397,959	
Water Commission meter station	1,054,261	
Accumulated amortization	(1,405,491)	
Due from Special Service Area	50,884	
Restricted cash		
Demand deposits	4,654,107	
Total other assets	<u>7,751,720</u>	<u>360,616</u>
Total noncurrent assets	<u>97,901,384</u>	<u>360,616</u>
Total assets	<u>112,463,999</u>	<u>10,311,722</u>

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

STATEMENT OF NET POSITION (CONT.)

PROPRIETARY FUNDS

November 30, 2013

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
LIABILITIES		
Current liabilities		
Accounts payable	\$ 1,830,918	1,317,347
Accrued payroll	109,076	3,900
Accrued interest payable	239,901	
Accrued compensated absences - current	202,572	
Due to Federal, State, and other governmental units		43,586
Due to other funds	808,726	11,840
Current maturities of revenue bonds payable	1,115,000	
Current maturities of IEPA construction loan	673,500	
Claims payable		8,513,349
Other liabilities	1,825,510	
Total current liabilities	<u>6,805,203</u>	<u>9,890,022</u>
Long-term liabilities		
Revenue bonds payable	13,301,494	
IEPA construction loan	4,350,044	
Accrued compensated absences - noncurrent	1,515,699	
Claims payable		1,621,061
Other post employment benefit payable	5,945	
Net pension obligation	124,154	
Total long-term liabilities	<u>19,297,336</u>	<u>1,621,061</u>
Total liabilities	<u>26,102,539</u>	<u>11,511,083</u>
Deferred inflows of resources		
Unavailable property taxes		<u>3,000,000</u>
NET POSITION		
Net investment in capital assets	75,261,628	
Restricted for debt service	2,908,933	
Unrestricted	8,190,899	(4,199,361)
Total net position	<u>86,361,460</u>	<u>(4,199,361)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 112,463,999</u>	<u>10,311,722</u>

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
FUND NET POSITION

PROPRIETARY FUNDS

For the Year Ended November 30, 2013

	Business-Type Activities	Governmental Activities
	Water and Sewerage System	Internal Service Funds
Operating revenues		
Sewer and water services	\$ 20,415,405	
Employer's share of premiums		23,053,930
Employees' share of premiums		8,641,205
Miscellaneous	2,038,848	468,522
Total operating revenues	<u>22,454,253</u>	<u>32,163,657</u>
Operating expenses		
Personnel services	7,445,382	257,212
Commodities	1,429,586	122,575
Contractual services	9,062,306	38,382,050
Depreciation and amortization	3,791,406	
Total operating expenses	<u>21,728,680</u>	<u>38,761,837</u>
Operating income (loss)	<u>725,573</u>	<u>(6,598,180)</u>
Nonoperating revenues (expenses)		
Investment income	14,448	19,508
Taxes		2,997,973
Interest expense	(545,279)	
Amortization of bond discount and issuance costs	(213,774)	
Loss on disposal of assets	(939)	
Total nonoperating revenues (expenses)	<u>(745,544)</u>	<u>3,017,481</u>
Income (loss) before contributions and transfers	<u>(19,971)</u>	<u>(3,580,699)</u>
Capital contributions	1,869,605	
Transfers in		300,000
Transfers out		(591,244)
Net transfers and contributions	<u>1,869,605</u>	<u>(291,244)</u>
Change in net position	1,849,634	(3,871,943)
Net position,		
December 1	<u>84,511,826</u>	<u>(327,418)</u>
November 30	<u>\$ 86,361,460</u>	<u>(4,199,361)</u>

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

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the Year Ended November 30, 2013

	Business-Type Activities	Governmental Activities
	Water and Sewerage System	Internal Service Funds
Cash flows from operating activities		
Cash received - employer portion of insurance premiums	\$	23,053,930
Cash received - employee portion of insurance premiums		8,641,205
Cash payments of insurance premiums and other costs (net)		(34,248,562)
Cash received from customers	19,428,078	
Cash payments to suppliers for goods and services	(10,543,233)	
Cash payments to employees for services	(7,366,109)	
Other revenues	2,075,619	
Net cash provided (used) by operating activities	3,594,355	(2,553,427)
Cash flows from noncapital financing activities		
Cash received - taxes		2,997,973
Payments to other funds	(577,625)	
Transfer in		300,000
Transfer out		(591,244)
Net cash provided (used) by noncapital financing activities	(577,625)	2,706,729
Cash flows from capital and related financing activities		
Acquisition of capital assets	(3,444,761)	
Proceeds from IEPA loan	1,233,211	
Principal payments on revenue bonds	(1,105,000)	
Principal payments on IEPA loan	(651,428)	
Interest payments on bonds and loans	(639,234)	
Proceeds from connection charges	434,650	
Net cash used by capital and related financing activities	(4,172,562)	-
Cash flows from investing activities		
Purchase of investments		(377,330)
Interest income	14,448	19,322
Net cash provided (used) by investing activities	14,448	(358,008)
Net decrease in cash and cash equivalents	(1,141,384)	(204,706)
Cash and cash equivalents		
December 1	13,719,254	5,508,636
November 30	\$ 12,577,870	5,303,930
Comprised of		
Demand deposits	\$ 7,923,763	4,303,930
Certificates of deposit		1,000,000
Restricted demand deposits	4,654,107	
	\$ 12,577,870	5,303,930

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

STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUNDS

For the Year Ended November 30, 2013

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	Water and Sewerage System	Internal Service Funds
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating income (loss)	\$ 725,573	(6,598,180)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities		
Depreciation	3,506,721	
Amortization of other assets	284,685	
Changes in assets and liabilities		
(Increase) decrease in accounts receivable	(776,578)	3,804
(Increase) in accrued unbilled service revenue	(210,749)	
(Increase) in due from other funds		165,472
Decrease in due from SSA	32,204	
Decrease in miscellaneous receivable	4,567	
Decrease in other assets		(1,001,449)
Increase (Decrease) in accounts payable	(175,582)	914,369
Decrease in accrued liabilities		3,900
Increase in accrued compensated absences	76,166	
Increase in other post-employment benefits payable	3,107	
Increase in charges collected for others	124,241	
Increase in due to Federal, State, and other governmental units		(90,622)
Increase in claims payable		4,049,279
Net cash provided (used) by operating activities	<u>\$ 3,594,355</u>	<u>(2,553,427)</u>

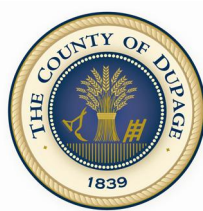
STATEMENT OF NET POSITION

FIDUCIARY FUNDS

November 30, 2013

	Agency Funds
<hr/>	
ASSETS	
Current assets	
Cash	
Petty cash	\$ 500
Demand deposits	63,865,138
Certificates of deposit	9,764,388
Investments	3,391,756
Receivables	
Accrued interest	13,745
Due from Federal, State and other governmental units	43,538
Other assets	3,279
	<hr/>
Total assets	\$ 77,082,344
	<hr/>
LIABILITIES	
Current liabilities	
Due to Federal, State and other governmental units	\$ 38,310,675
Other liabilities	38,771,669
	<hr/>
Total liabilities	\$ 77,082,344
	<hr/>

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



Notes to the Financial Statements

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements
November 30, 2013

1. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

Blended Component Unit

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

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

Discretely Presented Component Units

DuPage County Emergency Telephone System Board - DuPage County Emergency Telephone System (ETS) Board provides 9-1-1 emergency telephone service in DuPage County. The ETS Board makes all administrative decisions concerning development, operations, cost sharing, expenditure approval, utilization of personnel and equipment in accordance with established policies and applicable law. The ETS Board collects monies from the surcharge imposed by statute for deposit into the ETS fund and establishes budgets. The DuPage County Board Chairman is the appointing authority for the ETS Board, and one County Board member serves on the ETS Board. The DuPage County Board approves the budget submitted by the ETS Board, as required by State statute. In addition, the Treasurer of DuPage County serves as Treasurer for the ETS Board and is responsible for the management of the Board's deposits and investments. These and other factors indicate that the County may assert significant influence over the ETS Board and has included the organization in the Reporting Entity. The Board serves the residents of DuPage County, including providing services and capital to the County and other local governments. The ETS Board has a November 30 fiscal year, thus amounts included in this report are as of and for the year ended November 30, 2013.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

1. Summary of Significant Accounting Policies (Cont.)

A. Reporting Entity (Cont.)

DuPage Airport Authority - The DuPage Airport Authority operates under the direction of a Board of Commissioners. The DuPage County Board Chairman has the appointing authority for the majority of the Airport Board and must approve its annual budget. As such, the County has significant influence over the Airport Board and has included the organization in the reporting entity. The DuPage Airport Authority is reported as a single enterprise fund. It has a December 31 fiscal year, thus amounts included in this report are as of and for the year ended December 31, 2013.

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

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

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

B. Government-Wide and Fund Financial Statements

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

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

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

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

1. Summary of Significant Accounting Policies (Cont.)

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

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

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

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

The County reports the following major governmental funds:

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

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

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

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

The **2010 General Obligation Alternate Revenue Bond Projects Fund** is used to account for the acquisition, construction, and installation of various public improvement projects throughout the County. Proceeds of the 2010 General Obligation Alternate Revenue Source Bonds will finance these projects.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

1. Summary of Significant Accounting Policies (Cont.)

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

The County reports the following major proprietary fund:

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

Additionally, the County reports the following fund types:

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

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

D. Budgetary Data

Budgetary Control -

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

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

Program periods for Federal and State grants do not necessarily coincide with the County's fiscal year. These periods may also be greater than one year. The Appropriation Ordinance presented to the County Board includes the grant programs total budget for expenditures and revenue, even though funds may have been received or spent in prior periods. For annual reporting purposes, only those amounts expected to be received and expended during the fiscal 2013 year are included. Therefore, grant budget amounts displayed in this report do not coincide with amounts included in the Appropriation Ordinance approved with the budget.

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

Budgetary Control (Cont.) -

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

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

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

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

Adopted budgets for fiscal year 2013 include available cash as a funding source for certain funds; however, this is not reflected in the budget presentation of the combined, combining and individual fund statements of revenues, expenditures and changes in fund balances - budget and actual as presented in this report.

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

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

Net Change in Fund Balance - GAAP Basis	\$ 67,543
Vaccines Received	(315,344)
Vaccines Used	<u>358,148</u>
Net Change in Fund Balance - Budgetary Basis	<u>\$ 110,347</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

1. Summary of Significant Accounting Policies (Cont.)

D. Budgetary Data (Cont.)

Budget Modifications -

The final County budget represents departmental appropriations as authorized by the County Board through the annual appropriation ordinance including any changes in overall appropriations as approved by the County Board during the year. Changes and additions to appropriations are made in accordance with Illinois Statutes, which require a two-thirds vote of the County Board. The following additional changes to appropriations were made to the budget during the year ended November 30, 2013:

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
General	\$ 171,818,616	4,000,000	175,818,616
Special Revenue Funds	\$ 265,180,131	35,166,307	300,346,438
Debt Service Funds	\$ 31,285,709	25,300	31,311,009
Capital Projects Funds	\$ 52,903,566	3,171,184	56,074,750
Enterprise Fund	\$ 27,231,753	900,000	28,131,753
Internal Service Funds	\$ 4,574,020	695,000	5,269,020

Following is the budget for the DuPage Airport Authority.

Fund Name	Original Appropriation	Increase (Decrease)	Final Appropriation
Enterprise DuPage Airport Authority	\$ 28,484,196		28,484,196

E. Investments

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

1. Summary of Significant Accounting Policies (Cont.)

F. Inventories

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

G. Short-Term Interfund Receivables/Payables

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

H. Advances to Other Funds

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

I. Restricted Assets

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

J. Property Taxes

Primary Government

Property taxes to finance the fiscal year 2013 budget (2012 levy) were levied in November 2012 by passage of a Tax Levy Ordinance. 2012 taxes attach as an enforceable lien on January 1, 2012. Tax bills are prepared by the County and issued on or about May 1, 2013, and are due in two installments on June 1, 2013 and September 1, 2013. No allowance for delinquent taxes has been provided due to the ability to recover any non-payments through the sale of applicable property. The County Collector bills and collects property taxes for the County and all taxing bodies within the County. The collection of these taxes and remittances of them to the taxing bodies are accounted for in the County Collector Agency Fund. Substantially all property taxes receivable arising from the 2012 levy by the County at November 30, 2013 were received by the County Collector prior to January 31, 2014. The tax levy for 2013 has been reported as a receivable at November 30, 2013. Those taxes have been levied to fund fiscal year 2014 budgets, thus have been deferred, and will be recognized as revenue in the subsequent fiscal year.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

1. Summary of Significant Accounting Policies (Cont.)

J. Property Taxes

DuPage Airport Authority

Property taxes for 2012 attach as an enforceable lien on January 1, 2012 on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1, 2013, and are payable in two installments on or about June 1, 2013 and September 1, 2013. The County collects such taxes and remits them periodically. The Authority has deferred its 2013 Tax Levy since the revenue will not be available to fund current operations but will be used to fund capital requirements for fiscal 2014.

K. Capital Assets

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

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

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

Primary Government

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

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

1. Summary of Significant Accounting Policies (Cont.)

K. Capital Assets (Cont.)

DuPage Airport Authority

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

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

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

DuPage County Emergency Telephone System Board

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

L. Long-Term Obligations

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

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

M. Deferred Outflows/Inflows of Resources

The County adopted Governmental Accounting Standards No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (GASB No. 63). GASB No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The County also adopted Governmental Accounting Standards No. 65, *Items Previously Reported as Assets and Liabilities* (GASB No. 65). GASB No. 65 reclassifies as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

1. Summary of Significant Accounting Policies (Cont.)

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

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

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

N. Fund Equity

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

O. Sick Leave, Vacation, and Retention Pay Benefits

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

1. Summary of Significant Accounting Policies (Cont.)

O. Sick Leave, Vacation, and Retention Pay Benefits (Cont.)

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

For employees hired on or before November 30, 2002, the County has an Employee Retention Program, whereby eligibility begins either at age 55 and 10 years of continuous service, or 20 years of continuous service independent of age. Employees may earn up to 120 paid days with 20 years of continuous service, payable at termination. Governmental fund liabilities are recognized only for compensated absences and employee retention that have matured and have been paid with currently expendable financial resources, per GASB Interpretation No. 6. Other obligations are not reported in the fund financial statements but are reported as expenses/liabilities in the entity-wide balance sheet and statement of activities. Business-type activities record an expense and liabilities at the time the benefits are earned.

P. Statement of Cash Flows

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

Q. Accounting Estimates

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

R. Interfund Transactions

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

S. Reporting of Revenues

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

1. Summary of Significant Accounting Policies (Cont.)

T. Reclassifications

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

2. Cash and Investments

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

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

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

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

2. Cash and Investments (Cont.)

Deposits

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

At November 30, 2013, the carrying amount of the County cash deposits totaled \$263,463,143. The related bank balances were \$275,534,862; of this amount, \$1,439,015 was uncollateralized and uninsured. Included in the County deposits are Certificates of Deposit totaling \$37,514,388. At November 30, 2013, the average life on this portfolio was 220 days and the average interest rate was .46%. Cash on hand of \$500 has been excluded from the amounts shown above.

At year end, the carrying amount of the Emergency Telephone System Board's deposits totaled \$21,156,636 and the bank balances totaled \$21,158,137.

At year end, the carrying amount of the Airport Authority's deposits totaled \$13,245,031, and the bank balances totaled \$13,333,991. Cash on hand of \$2,250 is not included above.

Investments

At November 30, 2013, the County reports the following investments:

Investment Type	Maturities	Fair Value
Commercial Paper	N/A	\$ 1,653,214
U.S. Bank Government Money Market Fund	N/A	16,566,638
U.S. Government Agencies	Less than 1 Year	16,185,752
U.S. Government Agencies	1-5 Years	7,843,755
U.S. Government Agencies	6-10 Years	2,349,894
U.S. Government Agencies	More than 10 Years	20,952,885
Illinois Funds Money Market Fund	N/A	<u>2,112,370</u>
		<u>\$ 67,664,508</u>

The US Bank Government Money Market Funds hold proceeds from certain Bond issuances during construction periods, and funds held in Trust for the principal and interest payments on those bonds. At November 30, 2013, these Money Market Funds yielded 0.01%. These funds have been rated AAAM by Standard and Poors and Aaa by Moody's. The yield on the Illinois Funds Money Market Fund, which is held by the Clerk of the Circuit Court, was 0.099% at November 30, 2013. The Illinois Funds have received a rating of AAAM from Standard and Poors.

Investments held by the DuPage Airport Authority at December 31, 2013 included U.S. Treasury securities of \$10,954,901, and U.S. Agency securities of \$2,412,874, for a total of \$13,367,775. These amounts are reported as Restricted and Unrestricted investments in the Statement of Net Position. Maturities range from 1 to 10 years.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

3. Allowance for Doubtful Accounts

The allowance for doubtful accounts at November 30, 2013, is comprised of the following components:

Health Department

Amounts Receivables - The Health Department has provided an allowance for doubtful accounts for mental health billings whose collectability is questionable. \$ 518,380

Convalescent Center

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

Water and Sewerage System

Water and Sewer Service Fee - The Water and Sewerage System has provided an allowance for doubtful accounts for certain water and sewer service fees billed, whose collectability is questionable. 594
\$ 1,018,974

4. Capital Assets

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

Governmental-Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 296,295,032	4,336,359	(777,325)	299,854,066
Construction in Progress	14,692,575	36,487,695	(39,755,505)	11,424,765
Total Capital Assets Not Being Depreciated	310,987,607	40,824,054	(40,532,830)	311,278,831
Capital Assets Being Depreciated				
Buildings	312,908,633	17,924,180	(231,971)	330,600,842
Improvements Other Than Buildings	7,838,767	309,682		8,148,449
Machinery and Equipment	81,392,405	4,171,847	(2,551,700)	83,012,552
Infrastructure	683,981,631	19,514,695		703,496,326
Total Capital Assets Being Depreciated	1,086,121,436	41,920,404	(2,783,671)	1,125,258,169
Less Accumulated Depreciation				
Buildings	(143,571,425)	(7,921,598)	129,981	(151,363,042)
Improvements Other Than Buildings	(2,602,817)	(356,041)		(2,958,858)
Machinery and Equipment	(64,214,323)	(4,034,479)	2,258,745	(65,990,057)
Infrastructure	(399,519,869)	(19,743,447)		(419,263,316)
Total Accumulated Depreciation	(609,908,434)	(32,055,565)	2,388,726	(639,575,273)
Total Capital Assets Being Depreciated, Net	476,213,002	9,864,839	(394,945)	485,682,896
Governmental Activities Capital Assets, Net	<u>\$ 787,200,609</u>	<u>50,688,893</u>	<u>(40,927,775)</u>	<u>796,961,727</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

4. Capital Assets (Cont.)

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

<u>Business-Type Activities</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets Not Being Depreciated				
Land	\$ 1,532,945			1,532,945
Construction in Progress	6,396,605	4,958,645	(4,432,274)	6,922,976
Total Capital Assets Not Being Depreciated	7,929,550	4,958,645	(4,432,274)	8,455,921
Capital Assets Being Depreciated				
Water and Sewerage System	176,833,061	3,629,086	(614,921)	179,847,226
Equipment and Vehicles	4,025,505	315,487	(163,006)	4,177,986
Total Capital Assets Being Depreciated	180,858,566	3,944,573	(777,927)	184,025,212
Less Accumulated Depreciation				
Water and Sewerage System	(96,313,367)	(3,334,568)	613,983	(99,033,952)
Equipment and Vehicles	(3,224,422)	(236,100)	163,005	(3,297,517)
Total Accumulated Depreciation	(99,537,789)	(3,570,668)	776,988	(102,331,469)
Total Capital Assets Being Depreciated, Net	81,320,777	373,905	(939)	81,693,743
Business-Type Activities Capital Assets, Net	\$ 89,250,327	5,332,550	(4,433,213)	90,149,664

Depreciation/amortization expense on the statement of revenues, expenses, and changes in net position differs from additions/transfers of accumulated depreciation due to \$63,947 in accumulated depreciation transferred into the System from Governmental Activities.

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

Governmental Activities	
General Government	\$ 3,170,307
Health and Public Safety	4,310,945
Highways, Streets and Bridges	18,164,535
Public Services	254,718
Judicial	3,681,650
Public Works	2,473,410
	<u>\$ 32,055,565</u>
Business-Type Activities	
Water and Sewerage System	<u>\$ 3,506,721</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

4. Capital Assets (Cont.)

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated				
Land	\$ 60,350,728			60,350,728
Construction in Progress	10,852,091	6,400,595	(8,021,168)	9,231,518
Total Capital Assets Not Being Depreciated	71,202,819	6,400,595	(8,021,168)	69,582,246
Capital Assets Being Depreciated				
Land Improvements	95,327,886	298,337		95,626,223
Buildings and Improvements	73,039,866	107,662		73,147,528
Infrastructure	53,417,296	6,871,330		60,288,626
Software	109,640			109,640
Equipment and Vehicles	11,137,336	425,343	(294,512)	11,268,167
Total Capital Assets Being Depreciated	233,032,024	7,702,672	(294,512)	240,440,184
Less Accumulated Depreciation				
Land Improvements	(79,129,449)	(3,209,440)	450	(82,338,439)
Buildings and Improvements	(36,122,687)	(2,568,450)	69,925	(38,621,212)
Infrastructure	(34,146,418)	(2,109,246)		(36,255,664)
Software	-	(21,928)		(21,928)
Equipment and Vehicles	(7,291,294)	(496,788)	224,141	(7,563,941)
Total Accumulated Depreciation	(156,689,848)	(8,405,852)	294,516	(164,801,184)
Total Capital Assets Being Depreciated, Net	76,342,176	(703,180)	4	145,221,246 75,639,000
Capital Assets, Net	\$ 147,544,995	5,697,415	(8,021,164)	145,221,246

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

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated	\$			
Construction in Progress		24,007		24,007
Capital Assets Being Depreciated				
Equipment	40,434,306	377,497	2,124,614	38,687,189
Less Accumulated Depreciation	(15,154,443)	(2,669,806)	(127,990)	(17,696,259)
Total Capital Assets Being Depreciated, Net	25,279,863	(2,292,309)	1,996,624	20,990,930
Capital Assets, Net	\$ 25,279,863	(2,268,302)	1,996,624	21,014,937

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt

A. Changes in Long-Term Debt

Long-term liability activity for the year ended November 30, 2013 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental Activities</u>					
Bonds Payable					
Special Service Areas	\$ 5,640,000	6,801,881	(3,860,000)	8,581,881	639,096
1993 General Obligation Bonds					
Jail Project	23,265,000			23,265,000	2,385,000
1993 General Obligation Bonds					
Stormwater Project	33,445,000			33,445,000	3,425,000
2002 General Obligation Refunding					
Bonds - Jail Project	2,270,000		(2,270,000)		
2002 General Obligation Refunding					
Bonds - Stormwater Project	3,265,000		(3,265,000)		
2005 General Obligation Refunding					
Bonds - Drainage Project	15,780,000		(865,000)	14,915,000	885,000
2005 Transportation Revenue					
Refunding Bonds	76,460,000		(6,960,000)	69,500,000	7,315,000
2006 Limited Tax General					
Obligation Refunding Bonds					
Courthouse Project	47,865,000		(1,355,000)	46,510,000	1,425,000
2006 General Obligation Refunding					
Bonds - Stormwater Project	16,695,000		(1,390,000)	15,305,000	1,445,000
2010A General Obligation Build					
America Bonds	8,115,000			8,115,000	
2010B General Obligation Recovery					
Zone Economic Development					
Bonds	58,935,000			58,935,000	
2011 General Obligation					
Refunding Bonds, Series 2011	5,340,000			5,340,000	
Total	297,075,000	6,801,881	(19,965,000)	283,911,881	17,519,096
Unamortized Bond Premium	272,157		(34,008)	238,149	
Unamortized Bond Discount	(442,656)	(45,815)	121,286	(367,185)	
Total Bonds Payable	296,904,501	6,756,066	(19,877,722)	283,782,845	17,519,096
Accrued Compensated Absences and					
Employee Retention Program	30,531,845	6,409,115	(6,019,641)	30,921,319	5,174,246
Claims Payable	6,085,131	38,382,050	(34,332,771)	10,134,410	7,040,432
Other Post-employment Benefit					
Obligations	91,749	104,733		196,482	
Net Pension Obligation	3,675,606	284,982	(203,706)	3,756,882	
Government Activities					
Long-Term Debt	\$ 337,288,832	51,936,946	(60,433,840)	328,791,938	29,733,774

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Business-Type Activities</u>					
Bonds Payable					
Revenue Bonds	\$ 15,395,000		(1,105,000)	14,290,000	1,115,000
IEPA Construction Loan	4,441,761	1,233,211	(651,428)	5,023,544	673,500
Unamortized Debt Premium	142,143		(15,649)	126,494	
Accrued Compensated Absences and Employee Retention Program	1,575,330	427,191	(284,250)	1,718,271	202,572
Other Post-employment Benefit Obligation	2,838	3,107		5,945	
Net Pension Obligation	124,154			124,154	
<u>Business-Type Activities</u> <u>Long-Term Liabilities</u>	<u>\$ 21,681,226</u>	<u>1,663,509</u>	<u>(2,056,327)</u>	<u>21,288,408</u>	<u>1,991,072</u>

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

B. Legal Debt Margin

Assessed Valuation - 2012 Tax Levy	<u>\$ 34,663,102,323</u>
Statutory Limit - 5.75% of Assessed Value	1,993,128,384
Debt Applicable to Limit:	
Limited Tax General Obligation Bonds	<u>46,510,000</u>
Legal Debt Margin	<u>\$ 1,946,618,384</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

C. Debt Service Requirements to Maturity for the Primary Government

Year	S.S.A 11 - Refinancing - Nordic Water		S.S.A 19 - Refinancing - Glen Ellyn Woods Subdivision	
	Principal	Interest	Principal	Interest
2014	\$ 115,000	3,881	150,232	28,732
2015			133,911	44,345
2016			137,504	39,120
2017			140,973	33,759
2018			149,110	28,175
2019			157,021	22,282
2020			159,696	16,185
2021			166,844	9,900
2022			173,705	3,344
	<u>\$ 115,000</u>	<u>3,881</u>	<u>1,368,996</u>	<u>225,842</u>
Interest Rates	6.75%		3.850%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	December 21, 1995		November 25, 2013	
Amount of Issue	\$1,250,000		\$1,368,996	
Paying Agent	Bank of New York Midwest Trust Company New York, New York		PNC National Association Chicago, Illinois	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

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

Year	S.S.A. 25 - Refinancing - Westlands Subdivision		S.S.A. 26 - Refinancing - Bruce Lake Subdivision	
	Principal	Interest	Principal	Interest
2014	\$ 145,900	27,891	82,964	16,858
2015	129,848	43,049	80,390	26,016
2016	133,247	37,985	79,548	22,937
2017	141,502	32,696	83,673	19,795
2018	144,255	27,195	87,494	16,500
2019	151,828	21,495	91,188	13,061
2020	154,124	15,606	94,749	9,481
2021	160,913	9,541	97,934	5,772
2022	167,373	3,222	100,955	1,943
	<u>\$ 1,328,990</u>	<u>218,680</u>	<u>798,895</u>	<u>132,363</u>
Interest Rates	3.850%		3.850%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	November 25, 2013		November 25, 2013	
Amount of Issue	\$1,328,990		\$798,895	
Paying Agent	PNC National Association Chicago, Illinois		PNC National Association Chicago, Illinois	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

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

Year	S.S.A. 34 - Hobson Valley		S.S.A. 35 - Lakes of Royce Renaissance	
	Principal	Interest	Principal	Interest
2014	\$ 80,000	66,825		61,950
2015	80,000	64,425	80,000	61,230
2016	85,000	61,950	80,000	59,710
2017	85,000	59,400	80,000	58,010
2018	90,000	56,325	80,000	56,110
2019	90,000	52,725	85,000	53,963
2020	95,000	49,025	85,000	51,455
2021	100,000	45,125	90,000	48,655
2022	105,000	41,025	90,000	45,775
2023	110,000	36,588	95,000	42,649
2024	110,000	31,913	100,000	39,188
2025	115,000	26,988	100,000	35,588
2026	120,000	21,700	105,000	31,846
2027	125,000	16,031	110,000	27,730
2028	135,000	9,856	115,000	23,230
2029	140,000	3,325	120,000	18,530
2030			125,000	13,630
2031			130,000	8,400
2032			135,000	2,835
	<u>\$ 1,665,000</u>	<u>643,226</u>	<u>1,805,000</u>	<u>740,484</u>
Interest Rates	3.0% to 4.75%		1.80% - 4.20%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	January 27, 2009		December 27, 2012	
Amount of Issue	\$1,885,000		\$1,805,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank National Association Chicago, Illinois	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

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

Year	S.S.A. 38 - Nelson Highview		Subtotal S.S.A. Projects	
	Principal	Interest	Principal	Interest
2014	\$ 65,000	48,985	639,096	255,122
2015	65,000	47,913	569,149	286,977
2016	70,000	46,628	585,299	268,329
2017	70,000	45,140	601,148	248,800
2018	70,000	43,478	620,859	227,783
2019	70,000	41,395	645,037	204,921
2020	75,000	38,894	663,569	180,646
2021	75,000	36,306	690,691	155,299
2022	80,000	33,632	717,033	128,942
2023	85,000	30,786	290,000	110,023
2024	85,000	27,748	295,000	98,848
2025	90,000	24,510	305,000	87,085
2026	90,000	21,180	315,000	74,726
2027	95,000	17,757	330,000	61,519
2028	100,000	14,150	350,000	47,236
2029	100,000	10,450	360,000	32,305
2030	105,000	6,500	230,000	20,130
2031	110,000	2,200	240,000	10,600
2032			135,000	2,835
	<u>\$ 1,500,000</u>	<u>537,652</u>	<u>8,581,881</u>	<u>2,502,126</u>

Interest Rates	1.5% to 4.0%
Interest Dates	January 1 and July 1
Date of Issue	December 27, 2012
Amount of Issue	\$1,500,000
Paying Agent	U.S. Bank National Association Chicago, Illinois

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

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

Year	1993 General Obligation Bonds - Jail Project		1993 General Obligation Bonds - Stormwater Project	
	Principal	Interest	Principal	Interest
2014	\$ 2,385,000	1,236,060	3,425,000	1,777,020
2015	2,520,000	1,098,720	3,620,000	1,579,760
2016	2,660,000	953,680	3,820,000	1,371,440
2017	2,810,000	800,520	4,035,000	1,151,500
2018	2,965,000	638,820	4,265,000	919,100
2019	3,130,000	468,160	4,505,000	673,540
2020	3,305,000	287,980	4,755,000	414,260
2021	3,490,000	97,720	5,020,000	140,560
	<u>\$ 23,265,000</u>	<u>5,581,660</u>	<u>33,445,000</u>	<u>8,027,180</u>
Interest Rates	2.4% to 5.6%		2.4% to 5.6%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	April 1, 1993		April 1, 1993	
Amount of Issue	\$53,995,000		\$77,620,000	
Paying Agent	The Bank of New York Midwest Trust Company New York, New York		The Bank of New York Midwest Trust Company New York, New York	
	Partially Defeased Oct. 1, 2002		Partially Defeased Nov. 1, 2001	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

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

Year	2005 General Obligation Refunding Bonds - Drainage Project		2005 Transportation Revenue Refunding Bonds	
	Principal	Interest	Principal	Interest
2014	\$ 885,000	620,852	7,315,000	3,311,325
2015	925,000	583,740	7,680,000	2,926,850
2016	960,000	544,428	8,080,000	2,523,250
2017	1,000,000	506,028	8,485,000	2,109,125
2018	1,045,000	466,028	8,910,000	1,674,250
2019	1,090,000	423,705	9,355,000	1,217,625
2020	1,135,000	380,105	9,825,000	738,125
2021	1,180,000	334,705	9,850,000	246,250
2022	1,230,000	285,735		
2023	1,285,000	234,075		
2024	1,335,000	179,462		
2025	1,395,000	122,725		
2026	1,450,000	63,436		
	<u>\$ 14,915,000</u>	<u>4,745,024</u>	<u>69,500,000</u>	<u>14,746,800</u>
Interest Rates	4.0% to 5.0%		2.2% to 4.4%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	May 27, 2005		April 15, 2005	
Amount of Issue	\$17,025,000		\$85,630,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

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

Year	2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project		2006 General Obligation Refunding Bonds - Stormwater Project	
	Principal	Interest	Principal	Interest
2014	\$ 1,425,000	2,225,435	1,445,000	588,163
2015	1,495,000	2,152,435	1,500,000	529,262
2016	1,570,000	2,075,810	1,560,000	468,063
2017	1,650,000	1,995,310	1,625,000	404,362
2018	1,730,000	1,910,810	1,695,000	337,963
2019	1,815,000	1,829,899	1,760,000	268,862
2020	1,890,000	1,744,988	1,830,000	197,063
2021	1,985,000	1,648,112	1,905,000	121,171
2022	2,090,000	1,546,238	1,985,000	40,941
2023	2,190,000	1,439,237		
2024	2,300,000	1,326,988		
2025	2,415,000	1,209,112		
2026	2,535,000	1,088,531		
2027	2,655,000	966,928		
2028	2,775,000	841,359		
2029	2,905,000	710,009		
2030	3,045,000	572,416		
2031	3,180,000	422,500		
2032	3,350,000	259,250		
2033	3,510,000	87,750		
	<u>\$ 46,510,000</u>	<u>26,053,117</u>	<u>15,305,000</u>	<u>2,955,850</u>
Interest Rates	4.0% to 5.0%		4.0% to 4.125%	
Interest Dates	January 1 and July 1		January 1 and July 1	
Date of Issue	February 7, 2006		October 5, 2006	
Amount of Issue	\$54,195,000		\$17,185,000	
Paying Agent	U.S. Bank Trust N.A. St. Paul, Minnesota		U.S. Bank Trust N.A. St. Paul, Minnesota	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

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

Year	2010A General Obligation Build America Bonds			2010B General Obligation Recovery Zone Economic Development Bonds		
	Principal	Gross Interest	Net Interest*	Principal	Gross Interest	Net Interest**
2014	\$	344,227	223,747		3,267,575	1,797,167
2015		344,227	223,747		3,267,575	1,797,167
2016		344,227	223,747		3,267,575	1,797,167
2017		344,227	223,747		3,267,575	1,797,167
2018		344,227	223,747		3,267,575	1,797,167
2019		344,227	223,747		3,267,575	1,797,167
2020		344,227	223,747		3,267,575	1,797,167
2021		344,227	223,747		3,267,575	1,797,167
2022	4,475,000	250,319	162,707		3,267,575	1,797,167
2023	3,640,000	78,205	50,834	1,030,000	3,245,446	1,784,995
2024				4,880,000	3,114,810	1,713,145
2025				5,105,000	2,887,688	1,588,228
2026				5,375,000	2,615,832	1,438,708
2027				5,690,000	2,300,369	1,265,203
2028				6,025,000	1,966,374	1,081,506
2029				6,380,000	1,612,708	886,989
2030				6,760,000	1,233,016	678,159
2031				3,135,000	943,489	518,919
2032				3,325,000	754,469	414,958
2033				3,525,000	554,038	304,721
2034				3,740,000	341,464	187,805
2035				3,965,000	116,016	63,809
	<u>\$ 8,115,000</u>	<u>3,082,340</u>	<u>2,003,517</u>	<u>58,935,000</u>	<u>51,093,894</u>	<u>28,101,648</u>
Interest Rates	4.197% to 4.297%			4.297% to 5.852%		
Interest Dates	January 1 and July 1			January 1 and July 1		
Date of Issue	October 12, 2010			October 12, 2010		
Amount of Issue	\$8,115,000			\$58,935,000		
Paying Agent	U.S. Bank National Association Chicago, Illinois			U.S. Bank National Association Chicago, Illinois		

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

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

Year	2011 General Obligation Alternative Series Bonds	
	Principal	Interest
2014	\$	183,350
2015	285,000	183,350
2016	390,000	177,650
2017	400,000	169,850
2018	415,000	157,850
2019	425,000	145,400
2020	435,000	132,650
2021	455,000	119,600
2022	470,000	101,400
2023	485,000	82,600
2024	505,000	63,200
2025	525,000	43,000
2026	550,000	22,000
	<u>\$ 5,340,000</u>	<u>1,581,900</u>
Interest Rates	2.000% to 4.000%	
Interest Dates	January 1 and July 1	
Date of Issue	August 30, 2011	
Amount of Issue	\$5,340,000	
Paying Agent	U.S. Bank National Association Chicago, Illinois	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

D. Future Obligations

Annual debt service requirements for the County are as follows:

COUNTY BONDS

Fiscal Year Ending November 30	Governmental Activities		
	Principal	Interest	Total
2014	\$ 17,519,096	13,809,129	31,328,225
2015	18,594,149	12,952,897	31,547,046
2016	19,625,299	11,994,453	31,619,752
2017	20,606,148	10,997,297	31,603,445
2018	21,645,859	9,944,406	31,590,265
2019-2023	91,026,330	33,817,488	124,843,818
2024-2028	47,110,000	19,181,229	66,291,229
2029-2033	40,080,000	7,215,515	47,295,515
2034-2035	7,705,000	457,480	8,162,480
County Total	\$ 283,911,881	120,369,894	404,281,775

E. Enterprise Fund - Water and Sewerage System Revenue Bonds

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

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

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

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

E. Enterprise Fund - Water and Sewerage System Revenue Bonds (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 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, 2013, all required balances were in accordance with the Ordinance.

Revenue Bonds Payable

Activity for revenue bonds payable during fiscal year 2013 was as follows:

Revenue Bonds Payable, November 30, 2012	\$ 15,395,000
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue First Lien Bond, Series 2008A	(435,000)
Reduction to Waterworks and Sewerage Project and Refunding Alt Revenue Second Lien Bond, Series 2008B	(435,000)
Reduction to Waterworks and Sewerage Project Net Revenue First Lien Bond, Series 2012	<u>(235,000)</u>
Revenue Bonds Payable, November 30, 2013	<u>\$ 14,290,000</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

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

Revenue bonds outstanding at year end are as follows:

	Series 2008A	Series 2008B	Series 2012
Balance payable, November 30, 2013	\$ 6,045,000	6,035,000	2,210,000
Interest rates	3.0%-4.5%	4.5%	3.0%-4.0%
Maturity, January 1	2010-2024	2010-2024	2013-2022

Payments due on revenue bonds through maturity are as follows:

Fiscal Year	Series 2008A			Series 2008B		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 450,000	241,344	691,344	450,000	240,894	690,894
2015	465,000	224,188	689,188	465,000	223,738	688,738
2016	485,000	205,769	690,769	480,000	205,419	685,419
2017	500,000	186,069	686,069	505,000	185,719	690,719
2018	520,000	165,669	685,669	525,000	165,119	690,119
2019-2023	2,955,000	480,378	3,435,378	2,945,000	477,979	3,422,979
2024	670,000	15,075	685,075	665,000	14,963	679,963
	\$ 6,045,000	1,518,492	7,563,492	6,035,000	1,513,831	7,548,831

Fiscal Year	Series 2012			Total		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 215,000	73,425	288,425	1,115,000	555,663	1,670,663
2015	220,000	66,900	286,900	1,150,000	514,826	1,664,826
2016	230,000	60,150	290,150	1,195,000	471,338	1,666,338
2017	235,000	52,000	287,000	1,240,000	423,788	1,663,788
2018	245,000	43,625	288,625	1,290,000	374,413	1,664,413
2019-2023	1,065,000	83,125	1,148,125	6,965,000	1,041,482	8,006,482
2024				1,335,000	30,038	1,365,038
	\$ 2,210,000	379,225	2,589,225	14,290,000	3,411,548	17,701,548

F. Enterprise Fund - IEPA Construction Loan

The County's Water and Sewerage System has borrowed funds from the Illinois Environmental Protection Agency for sewage treatment facilities improvements. The original principal amount to be repaid under the Loan Agreement with the IEPA is \$9,900,000. The loan bears an interest rate of 3.36% per annum. The total principal paid in fiscal year 2013 was \$651,428.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

F. Enterprise Fund - IEPA Construction Loan (Cont.)

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

Fiscal Year	IEPA Construction Loan		
	Principal	Interest	Total
2014	\$ 673,500	22,651	696,151
2015	167,607	2,816	170,423
	<u>\$ 841,107</u>	<u>25,467</u>	<u>866,574</u>

The System has also borrowed funds from the Illinois Environmental Protection Agency for the York Township water improvement project. The original principal amount authorized under the loan agreement #L17-4161 with the IEPA is \$5,163,595. The loan bears an interest rate of 1.25% per annum and matures on January 28, 2033. A repayment schedule has not been finalized as of November 30, 2013. It is expected that this loan will commence payment in July 2014. The amount payable as of November 30, 2013 is \$4,182,437.

G. Governmental Activities – Current Year Refunding

On November 25, 2013, the County passed Ordinance #OFI-002-13 that issued \$3,496,881 Special Service Area Refunding Bonds for the purpose of refunding certain Special Service Area Refunding Bonds in the amount of \$3,370,000 and to provide for the levy of respective direct annual taxes. The Refunding Bonds were issued in three series, designated as Special Service Area 19 Refunding Bonds, Series 2013, Special Service Area 25 Refunding Bonds, Series 2013, and Special Service Area 26 Refunding Bonds, Series 2013. The proceeds were used to refund Special Service Area 19, Special Service Area 25, and Special Service Area 26 Bonds and were placed in an irrevocable trust to provide all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the financial statements. Although the advance refunding resulted in the recognition of an accounting loss of \$74,802 for the year ended November 30, 2013, the County in effect reduced its aggregate debt service payments by 220,434 over the next 10 years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$188,058.

H. Pledged Revenues

The County has pledged a portion of future motor fuel tax revenues to repay the remaining principal and interest on the 2005 Transportation (Motor Fuel Tax) Revenue Refunding Bonds issued in 2005. Proceeds from the bonds provided financing for improvements to acquire, construct, maintain and improve County highways, roads and bridges and other structures and property related to transportation. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. Total principal and interest remaining on the 2005 bonds is \$84.2 million, payable through 2021. For the current year, principal and interest paid totaled \$10.6 million and total incremental motor fuel tax was \$10.8 million.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

H. Pledged Revenues (Cont.)

The County has pledged a portion of future property, sales, and use tax revenues to repay the remaining principal and interest on the stormwater and drainage projects alternate revenue source bonds issued in 1993, 2005, 2006, and 2011. Proceeds from the bonds provided financing for improvements to reduce long standing flooding problems in areas throughout the County. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. Total principal and interest remaining on the stormwater bonds is \$59.7 million, payable through 2022. Total principal and interest remaining on the drainage bonds is \$26.6 million, payable through 2026. For the current year, total principal and interest paid on the stormwater and drainage bonds totaled \$9.0 million. The total incremental property, sales, and use tax pledged for debt service payment was \$9.0 million.

The County has pledged a portion of future sales tax revenues to repay the remaining principal and interest on the jail project alternate revenue source bonds issued in 1993. Proceeds from the bonds provided financing to acquire, construct, and equip an addition to the County Jail. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. Total principal and interest remaining on the bonds is \$28.8 million, payable through 2021. For the current year, principal and interest paid totaled \$3.6 million and total incremental sales tax pledged for debt service payment was \$3.7 million.

The Water and Sewerage System has pledged a portion of future net revenues to repay \$2.445 million in revenue bonds issued on April 25, 2012 to acquire, construct, improve or equip certain projects for the System, and \$16.5 million in revenue bonds issued on July 23, 2008 to acquire, construct, or improve certain projects for the System and for the refunding of the System's Series 2003A and 2003B bonds. Both bonds are payable solely from the revenues generated by the System and are payable through January 1, 2022 and January 1, 2024 respectively. The pledged revenues are projected to be sufficient to meet debt service requirements over the life of the bonds. The total principal and interest remaining on the bonds is \$17.7 million. For the current year, principal and interest paid and total net revenues were \$1.7 million and \$5.0 million, respectively. Annual principal and interest are expected to require approximately 7% of gross revenues.

I. Non-Commitment Debt

On July 1, 1999, the County issued Series 1999 Variable Rate Demand Revenue Bonds in the amount of \$28,000,000. Net proceeds of the issuance were deposited by Benedictine University in Lisle, Illinois, for construction of a new facility. The University has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the University will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$18,300,000 at May 31, 2013.

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, 2013.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

I. Non-Commitment Debt (Cont.)

On June 15, 2006, the County issued Special Service Area Number 31 Special Tax Bonds, Series 2006 (Monarch Landing Project) in the amount of \$15,000,000. Net proceeds of the issuance were deposited by Erickson Retirement Communities, LLC for the costs associated with the construction of a continuing care retirement community to be known as Monarch Landing. The Bonds are payable from taxes levied on taxable real property in Special Service Area Number 31, which is concentrated to one landowner. Because the County has issued the Bonds as a conduit on behalf of a Section 501(c)(3) organization and it is the intent of all parties that the landowner will provide funds for all debt service payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on the obligation was \$13,655,000 at November 30, 2013.

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 \$8,065,000 at November 30, 2013.

On June 23, 2010, the County issued Educational Facility Revenue Bonds (Benedictine University Project), Recovery Zone - Series A in the amount of \$10,438,000 and Educational Facility Revenue Bonds (Benedictine University Project), Series 2010B in the amount of \$2,857,000. Net proceeds of the issue were deposited with the Borrower - Benedictine University in Lisle, Illinois for construction and renovation of a new and the current facility. Payments of principal and interest on the bonds are payable solely from, and are secured by an assignment and pledge of payment under a Loan Agreement dated as of June 1, 2010 between the County and Benedictine University. As the intent of all parties is that the University will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding amount of this obligation was \$12,464,000 at November 30, 2013.

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 \$14,338,889 on November 30, 2013.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

5. Long-Term Debt (Cont.)

J. Primary Government's Enterprise Activities

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

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

6. Risk Management

Description

The County has established a self-insurance account which is recorded as an Internal Service Fund - Employee Life/Health Insurance Reserve. The purpose of this account is to pay medical claims of the County employees and their covered dependents, and minimize the total cost of annual medical insurance to the County. For the County's PPO plan, medical claims exceeding \$125,000 per employee are covered through a private insurance carrier with an aggregate stop loss limit of \$5.3 million. Approximately 382 employees who elected PPO medical insurance coverage are enrolled in this plan. The average claim value per employee per month equals \$1,160 or approximately \$13,920 per year. At November 30, 2013, \$1,905,165 has been accrued for claims incurred but not reported at fiscal year-end. The liability is based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and historical experience.

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

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

Claims Liabilities

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

6. Risk Management (Cont.)

Unpaid Claims Liabilities - County

The following represent the changes in approximate aggregate liabilities for the County from November 30, 2010 through November 30, 2013.

	Health Care	Tort Liability	Total
Liability balance, November 30, 2010	\$ 231,000	5,894,209	6,125,209
Claims and changes in estimates	27,625,288	2,794,951	30,420,239
Claims paid and payable	27,544,288	3,570,575	31,114,863
Liability balance, November 30, 2011	312,000	5,118,585	5,430,585
Claims and changes in estimates	30,377,060	3,454,274	33,831,334
Claims paid and payable	30,349,060	2,827,728	33,176,788
Liability balance, November 30, 2012	340,000	5,745,131	6,085,131
Claims and changes in estimates	33,073,071	5,308,979	38,382,050
Claims paid and payable	31,507,906	2,824,865	34,332,771
Liability balance, November 30, 2013	1,905,165	8,229,245	10,134,410
Assets available to pay claims November 30, 2013	\$ 4,367,438	5,944,284	10,311,722

7. Deferred Compensation Plan

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

8. Interfund Receivables and Payables

The composition of interfund balances as of November 30, 2013 is as follows:

Receivable Fund	Payable Fund	Amount
General	Local Gasoline Tax	\$ 425
	Convalescent Center	200,000
	Nonmajor Governmental Funds	3,304,201
	Water and Sewerage System	439,766
		<u>3,944,392</u>
Health Department	Nonmajor Governmental Funds	<u>141,608</u>
Local Gasoline Tax	General	235,506
	Nonmajor Governmental Funds	176,438
	Water and Sewerage System	586
		<u>412,530</u>
Convalescent Center	General	4,044
	Nonmajor Governmental Funds	4,483
		<u>8,527</u>
Nonmajor Governmental Funds	General	3,137,478
	Local Gasoline Tax	460,079
	Convalescent Center	558,119
	Nonmajor Governmental Funds	356,358
	Water and Sewerage System	323,038
	Internal Service Funds	11,840
		<u>4,846,912</u>
Water and Sewerage System	General	661,331
	Local Gasoline Tax	72,701
	Nonmajor Governmental Funds	246,590
		<u>980,622</u>
Internal Service Funds	Local Gasoline Tax	151,561
	Nonmajor Governmental Funds	30,558
	Water and Sewerage System	45,336
		<u>227,455</u>

The General Fund has a payable of \$2,355,851 to the IMRF Fund which represents a subsidy payment to the IMRF fund (nonmajor). The IMRF Fund (nonmajor) has a payable of \$2,663,903 to the General Fund for the employees portion of IMRF related costs.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

8. Interfund Receivables and Payables (Cont.)

The composition of Advances to/from Other Funds as of November 30, 2013 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental Funds	\$ 3,542,706
Local Gas Tax	Nonmajor Governmental Funds	7,401
Convalescent Center	Nonmajor Governmental Funds	7
Nonmajor Governmental Funds	Nonmajor Governmental Funds	844,349
Internal Service Funds	Nonmajor Governmental Funds	360,616
		<u>4,755,079</u>

The General Fund Advance to the Economic Development Fund (\$1,455,827) is due to cumulative indirect costs expected to be paid in future years.

9. Interfund Transfers

Transfer In To	Transfer Out From			
	General	Health Department	Nonmajor Governmental Funds	Liability Insurance
General Fund	\$		6,176	
Local Gasoline Tax			15,128,734	
Convalescent Center	5,029,836		1,456,335	591,244
Nonmajor Governmental Funds	32,416,621	4,814,071	10,846,046	
Liability Insurance	300,000			
	<u>\$ 37,746,457</u>	<u>4,814,071</u>	<u>27,437,291</u>	<u>591,244</u>

\$18,561,558 represents the transfers of excess motor fuel tax and local gas tax funds from the General Fund to various special revenue funds - \$15,128,734 Local Gasoline Tax Fund and \$3,432,824 nonmajor special revenue funds.

\$10,723,903 represents subsidy transfers from the General Fund to the Illinois Municipal Retirement Fund (nonmajor).

\$3,695,732 represents subsidy transfers from the General Fund to the Social Security Fund (nonmajor).

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

9. Interfund Transfers (Cont.)

Description of Significant Transfers

Subsidy transfers from the General Fund were made to support operations and fund balances of other funds in the total amount of \$30,448,154 during fiscal year 2013 as follows:

Internal Service	
Liability Insurance	\$ 300,000
Major Special Revenue	
Convalescent Center	5,029,836
Nonmajor Special Revenue	
Economic Development	448,683
Stormwater Drainage	4,250,000
IMRF	10,723,903
Social Security	3,695,732
Nonmajor Capital Projects	
County Infrastructure	3,000,000
Children's Center Facility	
Construction	<u>3,000,000</u>
Total Subsidy Transfers	<u><u>\$ 30,448,154</u></u>

\$3,686,500 was transferred from the General Fund to the 1993 General Obligation (Alt. Rev. Source) - Jail Project Bond Debt Service Fund (nonmajor) to meet annual debt service requirements. \$3,611,803 was transferred from the General Fund to the 2010 General Obligation Series A & B Debt Service Fund (nonmajor).

From the Stormwater Drainage Special Revenue Fund (nonmajor), \$2,060,500 was transferred to the 2006 General Obligation Stormwater Refunding Bond Debt Service Fund (nonmajor) and \$5,296,500 was transferred to the 1993 General Obligation Stormwater Project Bonds Debt Service Fund (nonmajor). These transfers were made to meet annual debt service requirements.

10. Fund Equity

A. Restricted Fund Balance

At November 30, 2013, funds were restricted for Other Purposes as follows:

Fund	Amount	Description
Special Revenue		
County Clerk Document Storage	\$ 256,152	County Clerk Document Storage System
GIS Recorder	673,354	Recorder Geographical Information System
GIS Data Processing	123,084	Data Processing Geographical Information System
Rental Housing Support Program	261,562	Rental Housing Public Assistance Program
Animal Control Act	1,072,109	Animal Control Office Operations
Tax Sale Automation	743,724	Property Tax System Automation
Recorder Document Storage	738,048	Recorder Document Storage System
Housing Authority - Family		
Self-Sufficiency	<u>50,562</u>	Housing Authority Public Assistance Program
	<u><u>\$ 3,918,595</u></u>	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

10. Fund Equity (Cont.)

B. Committed Fund Balance

At November 30, 2013, funds were Committed as follows:

Fund	Amount	Description
Capital Purposes		
County Infrastructure	<u>\$ 8,448,214</u>	Transportation, Stormwater, Drainage, Facilities Management Projects
Employee Benefits		
Illinois Municipal Retirement	\$ 1,276,956	Employee Benefits
Social Security	<u>952,870</u>	Employee Benefits
	<u>\$ 2,229,826</u>	
Other Purposes		
Special Revenue		
Stormwater	\$ 7,620,467	Stormwater Drainage Department Operations
Detention Variance Fee	271,806	Water Runoff Storage Facilities
OEM Community Education and		Emergency Management Community
Voluntary Outreach	2,301	Abatement Programs
Environment Related Public		
Works Project	179,561	Environmental Related Public Works Project
Fee in Lieu of Water Quality	<u>55,160</u>	Fee in Lieu of Water Quality Best Management Practices Program
	<u>\$ 8,129,295</u>	

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

10. Fund Equity (Cont.)

C. Deficit Fund Balances

Deficit fund balances exist at November 30, 2013 for the following nonmajor governmental funds:

Special Revenue Funds

Sheriff's Basic Correctional Officer Training	\$ 5,359
Economic Development and Planning	327,807
Sherriff's Police Vehicle	11,096
Convalescent Center Foundation Funded Projects	36,336
Coroner's Fee	14,369
U.S. Department of Justice	20,860
Com Ed Rate Relief Program	933
Department of Human Services	31,374
State Board of Elections Help America Vote Act	7,245
FEMA Cooperating Technical Partnership	162,652
RTA Job Access and Revenue Commute Program	106,371
HUD Neighborhood Stabilization Program	5,136
Illinois Department of Healthcare and Family Services	21,842
Childrens Advocacy Services	20,888
US EPA Wetland Survey and Mapping Project Grant	9,509
West Branch DuPage River Corridor Restoration Project Grant	120,436
Solar Photovoltaic Installation Grant	36,000
	<u>\$ 938,213</u>
Internal Service Fund	
Liability Insurance	<u>\$ 5,561,548</u>

The Sheriff's Basic Correctional Officer Training Fund deficit balance is attributable to increased costs necessary to accommodate greater participation at sanctioned training events.

The Economic Development and Planning Fund deficit balance is attributable to indirect costs which have accumulated over the past few years. During the current fiscal year, the deficit fund balance has improved as increased permit revenues over the past two year have maintained due to a higher level of construction activity within the County.

The deficit in the Sherriff's Police Vehicle Fund is the result of expenditures being more than originally anticipated.

The deficit in the Convalescent Center Foundation Funded Projects Fund is due to significant expenditures in early Fiscal Year 2014 being accrued to Fiscal Year 2013.

The deficit in the Coroner's Fee Fund is the result of increased technical and professional services expenditures procured to maintain morgue operations.

The U.S. Department of Justice Grant Fund deficit balance is attributable to grant funds due to the County from the granting agencies that are received on a reimbursement basis resulting in deferred revenue.

The deficit in the Com Ed Rate Relief Program Fund is the result of grant funds due to the County from the granting agencies that are received on a reimbursement basis resulting in deferred revenue.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

10. Fund Equity (Cont.)

C. Deficit Fund Balances (Cont.)

The deficit in the Department of Human Services Fund is the result of grant funds due to the County from the granting agencies that are received on a reimbursement basis resulting in deferred revenue.

The State Board of Elections Help America Vote Act Grant Fund deficit balance is attributable to grant funds due to the County from the granting agency that is received on a reimbursement basis resulting in deferred revenue.

The FEMA Cooperating Technical Partnership Grant Fund deficit balance is attributable to grant funds due to the County from the granting agency that is received on a reimbursement basis resulting in deferred revenue.

The deficit in the RTA Job Access and Revenue Commute Program Fund is the result of grant funds due to the County from the granting agencies that are received on a reimbursement basis resulting in deferred revenue.

The deficit in the HUD Neighborhood Stabilization Program Fund is the result of grant funds due to the County from the granting agencies that are received on a reimbursement basis resulting in deferred revenue.

The Illinois Department of Healthcare and Family Services Grant Fund deficit balance is attributable to grant funds due to the County from the granting agency that is received on a reimbursement basis resulting in deferred revenue.

The Children's Advocacy Services Grant Fund deficit balance is attributable to grant funds due to the County from the granting agency that is received on a reimbursement basis resulting in deferred revenue.

The US EPA Wetland Survey and Mapping Project Grant Fund deficit balance is the result of grant funds due to the County from the granting agencies that are received on a reimbursement basis resulting in deferred revenue.

The West Branch DuPage River Corridor Restoration Project Grant Fund deficit balance is attributable to grant funds due to the County from the granting agencies that are received on a reimbursement basis resulting in deferred revenue.

The Solar Photovoltaic Installation Grant Fund deficit balance is attributable to grant funds due to the County from the granting agencies that are received on a reimbursement basis resulting in deferred revenue.

The Liability Insurance Fund deficit balance is attributable to an increase in the estimated claims payable liability. Included in this liability is an estimate of probable and estimable litigation that is currently pending in the court system.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

11. Commitments and Contingencies

A. Purchase Commitments

Road Construction Projects

At November 30, 2013, the County had entered into various contracts for road construction and repair in the amount of \$29,962,097. Total costs incurred to date on these contracts were \$21,824,292, leaving \$8,137,805 remaining. These projects are accounted for in various special revenue and capital projects funds.

B. Federally Assisted Programs - Compliance Audits

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

The County anticipates no material adverse findings.

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

C. Litigation

The County is a defendant in various lawsuits and claims arising in the ordinary course of the County's operations. No provision has been reflected in the County's financial statements for covered claims or other claims, except as accrued in the Internal Service - Liability Insurance Fund, because of the uncertainty of their outcome. The County estimates that if these claims were to result in an unfavorable outcome for the County, the cost to the County would be approximately \$821,000.

12. Other Required Individual Fund Disclosures

Excesses of expenditures over line item budgets in the individual funds for the year ended November 30, 2013 were as follows (refer to Note 1.D. for budgetary data):

Fund	Line Item Budget	Expenditures	Excess Expenditures
General Fund			
Clerk of the Circuit Court			
Contractual	\$ 616,473	621,413	4,940
Circuit Court			
Personnel	1,286,886	1,291,265	4,379
County Sheriff			
Contractual	1,890,433	2,011,051	120,618
State's Attorney			
Personnel	8,876,648	8,886,867	10,219
County Coroner			
Contractual	1,097,496	1,099,461	1,965

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

12. Other Required Individual Fund Disclosures (Cont.)

Fund	Line Item Budget	Expenditures	Excess Expenditures
General Fund (Cont.)			
Office of Emergency Management Personnel	737,403	737,471	68
Circuit Court Probation Personnel	8,216,997	8,226,789	9,792
County Clerk Personnel	1,017,242	1,022,102	4,860
County Treasurer Contractual	1,078,135	1,100,030	21,895
Vererans Assistance Commission Program Contractual	240,100	240,303	203
Credit Union Personnel	156,026	156,323	297
Special Revenue Funds			
Convalescent Center Personnel	24,957,697	25,185,676	227,979
Contractual	4,191,556	5,887,951	1,696,395
Welfare Fraud Forfeiture Personnel	18,283	18,305	22
Economic Development and Planning Contractual	1,094,540	1,121,489	26,949
Neutral Site Custody Exchange Contractual	73,543	81,278	7,735
Rental Housing Support Program Contractual	83,000	83,592	592
Coroner's Fee Fund Personnel	75,005	82,180	7,175
Wetland Mitigation Contractual	1,257,500	2,928,553	1,671,053
Department of Human Services Commodities	5,685	7,589	1,904
Illinois Department of Commerce and Economic Opportunity Capital Outlay		74,396	74,396
Coroner's Certificate Fee Grant Commodities	4,000	4,716	716
Debt Service Funds			
Special Service Area Bonds - Water System/ Sanitary Sewer Projects Debt Service Bond Issuance Costs		52,079	52,079

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

12. Other Required Individual Fund Disclosures (Cont.)

Fund	Line Item Budget	Expenditures	Excess Expenditures
Capital Projects Funds			
2010 General Obligation Alternate Revenue			
Bond Projects			
General Government			
Contractual		1,310,428	1,310,428
Special Service Area #35 Lakes of Royce Road			
Capital Projects			
Interest		31,663	31,663
Special Service Area #38 Nelson Highview			
Capital Outlay	1,117,000	1,118,695	1,695
Internal Service Funds			
Liability Insurance			
General Government			
Changes in non-current claims payable		2,945,833	2,945,833

13. Defined Benefit Pension Plan

A. Illinois Municipal Retirement Fund

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

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

13. Defined Benefit Pension Plan (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

Regular, ECO, SLEP and VAC members participating in IMRF are required to contribute 4.5%, 7.5%, 7.5% and 4.5% of their annual covered salary, respectively. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. For 2010 and 2011, IMRF offered members the option of paying less than the annual required contribution. The County elected this option for both years. As such, the County had a net pension obligation at November 30, 2013. The employer annual required contribution rates for calendar year 2013 for the Regular, ECO, SLEP and VAC plans were 12.31%, 41.06%, 25.52% and 15.08%, respectively. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute. The employer contribution requirements may be amended by the IMRF Board of Trustees.

The discretely presented component unit - DuPage Airport Authority's rate for calendar year 2013 was 9.53% of payroll.

Following is a table of the Annual Pension Cost, Percent Contributed, and Net Pension Obligation at December 31, 2013:

	2013		
	Annual Pension Cost	Percent Contributed	Net Pension Obligation
Regular Employees	\$ 15,168,327	99.6%	3,036,602
Elected County Officials (ECO)	560,555	100%	
Sheriff's Law Enforcement Personnel (SLEP)	8,317,166	99.8%	844,434
Veteran's Assistance Committee (VAC)	21,269	100%	
DuPage Airport Authority	394,351	100%	

The required contribution for 2013 was determined as part of the December 31, 2011 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.0% per year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to salary/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

13. Defined Benefit Pension Plan (Cont.)

A. Illinois Municipal Retirement Fund (Cont.)

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

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

	2011		
	Annual Pension Cost	Percent Contributed	Net Pension Obligation
Regular Employees	\$ 14,452,859	92%	2,910,750
Elected County Officials (ECO)	768,020	100%	
Sheriff's Law Enforcement Personnel (SLEP)	7,739,454	96%	809,436
Veteran's Assistance Committee (VAC)	14,524	100%	
DuPage Airport Authority	330,775	100%	

For 2013 and 2012 and years prior to 2010, the County contributed 100% of the Annual Pension Cost.

B. Funding Status at December 31, 2013:

Plan	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
Regular	\$ 265,996,726	360,581,040	94,584,314	73.77%	122,702,961	77.08%
ECO	671,811	8,133,512	7,461,701	8.26%	1,365,210	546.56%
SLEP	81,914,142	150,157,249	68,243,107	54.55%	32,521,483	209.84%
VAC	85,424	143,246	57,822	59.63%	141,039	41.00%
Airport Authority	10,491,888	11,008,221	516,333	95.31%	4,010,724	12.87%

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

13. Defined Benefit Pension Plan (Cont.)

C. Computation of Net Pension Obligations at November 30, 2013:

	Regular Employees	SLEP
Annual Required Contributions	\$ 15,104,735	8,299,482
Interest on Net Pension Obligation	222,976	62,006
Adjustments to ARC	(159,384)	(44,322)
Annual Pension Costs (APC)	15,168,327	8,317,166
Contributions Made	(15,104,735)	(8,299,482)
Change in the Net Pension Obligation	63,592	17,684
Net Pension Obligation at December 1, 2011	2,973,010	826,750
Net Pension Obligation at November 30, 2012	\$ 3,036,602	844,434
Reported as		
Governmental Activities		\$ 3,756,882
Business-type Activities		124,154
		<u>\$ 3,881,036</u>

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

14. Other Post Employment Benefits

A. Governmental Activities

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

Membership in the plan consisted of the following at December 31, 2013:

Retirees and beneficiaries receiving benefits	199
Terminated plan members entitled to, but not receiving benefits	0
Active vested plan members	1,556
Active non-vested plan members	<u>1,442</u>
Total members	<u>3,197</u>

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

14. Other Post Employment Benefits (Cont.)

B. Governmental Activities (Cont.)

The County had an actuarial valuation performed for the plan as of November 30, 2013 to determine the funded status of the plan as of that date, as well as the employers' annual required contribution (ARC) for the fiscal year ended November 30, 2013. The County updated the annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 which is as follows:

Fiscal Year End	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributions	Net OPEB Obligation
2013	\$ 844,819	740,086	87.60%	196,482
2012	585,112	604,346	103.29%	91,749
2011	584,723	604,346	103.36%	110,645

The net OPEB obligation (NOPEBO) at November 30, 2013 relating to governmental activities was calculated as follows:

	2013
Annual Required Contribution	\$ 844,078
Interest on net OPEB obligation	3,798
Adjustments to annual required contribution	<u>(3,057)</u>
Annual OPEB cost	844,819
Retiree and other contributions	<u>740,086</u>
Increase (decrease) in net OPEB obligation	104,733
Net OPEB obligation, beginning of year	<u>91,749</u>
Net OPEB obligation, end of year	<u><u>\$ 196,482</u></u>

Schedule of Funding Progress

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

14. Other Post Employment Benefits (Cont.)

A. Governmental Activities (Cont.)

Funding Policy and Actuarial Assumptions

For the December 31, 2013 actuarial valuation, the entry age actuarial cost method was used. Actuarial assumptions include an inflation rate of 3.0%, investment rate of return of 4.0%, initial healthcare cost trend rate of 8.0%, ultimate healthcare cost trend rate of 6.0%, and an active utilization rate of 30%. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected pay on a closed basis over a 30 year amortization period.

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

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

B. Business Type Activities

The County provides limited healthcare insurance for certain eligible employees. The Plan provides an explicit premium subsidy to certain employees who meet eligibility conditions, and other coverage to certain employees as a function of their early retirement agreements. The County's annual other post-employment benefit costs are calculated based on the annual required contribution of the employer as determined by an actuary in accordance with parameters of Governmental Accounting Standards Board Statement No. 45.

Water and Sewer System

As of November 30, 2013, the estimated portion of the County's other post employment benefit obligation payable applicable to the Water and Sewer System was \$5,945, which was an increase of \$3,107 from the prior year. Please refer to note 14.A for additional information concerning the plan and the other post-employment benefit obligation.

15. Accounting Pronouncements

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

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

DUPAGE COUNTY, ILLINOIS

Notes to the Financial Statements (Cont.)
November 30, 2013

16. Change in Accounting Principal

Net position has been adjusted to reflect the adoption of GASB No. 63 and GASB No. 65 as described below:

	Governmental Activities
Net position, November 30, 2012, as previously reported	\$ 714,978,763
Bond issuance costs previously capitalized, now expensed in accordance with GASB No. 65	<u>(3,120,540)</u>
Net position, December 1, 2012, as restated	<u>\$ 711,858,223</u>

17. DuPage Airport Authority - Prior Period Adjustment

The DuPage Airport Authority has restated net position as of November 30, 2013 as follows:

Net position, November 30, 2012, as previously reported	<u>\$ 172,401,580</u>
Restatements	
To write-off IMRF payable on compensated absences	45,367
To correct expense recognition	(344,565)
To write off intangible asset	<u>(454,680)</u>
Sub total	<u>(753,878)</u>
Net position, December 1, 2012, as restated	<u>\$ 171,647,702</u>

18. Subsequent Events

The County has evaluated subsequent events through May 28, 2014, the date when these financial reports were available to be issued.



Required Supplementary Information

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2013

Illinois Municipal Retirement Fund*Trend Information*County Regular Accounts

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/13	\$ 15,104,735	100%	3,036,602
12/31/12	13,880,295	100%	2,973,010
12/31/11	14,452,859	92%	2,910,750
12/31/10	13,846,034	87%	1,796,035
12/31/09	11,331,713	100%	
12/31/08	10,774,979	100%	

County ECO Accounts

Actuarial Valuation Date	Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/13	\$ 560,055	100%	
12/31/12	807,226	100%	
12/31/11	768,020	100%	
12/31/10	729,426	100%	
12/31/09	783,544	100%	
12/31/08	819,133	100%	

County SLEP Accounts

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/13	\$ 8,299,482	100%	844,434
12/31/12	7,924,214	100%	826,750
12/31/11	7,739,454	96%	809,436
12/31/10	7,887,006	94%	478,494
12/31/09	6,636,712	100%	
12/31/08	5,877,633	100%	

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2013

Illinois Municipal Retirement Fund

Trend Information (Cont.)

Veterans Assistance Commission

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/13	\$ 21,269	100%	
12/31/12	15,946	100%	
12/31/11	14,524	100%	
12/31/10	14,068	100%	
12/31/09	13,731	100%	
12/31/08	2,375	100%	

Discretely Presented Component Unit – DuPage Airport Authority

Actuarial Valuation Date	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net Pension Obligation
12/31/13	\$ 394,351	100%	
12/31/12	330,332	100%	
12/31/11	330,775	100%	
12/31/10	257,187	100%	
12/31/09	191,579	100%	
12/31/08	207,964	100%	

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information
November 30, 2013

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/13	\$ 265,996,726	360,581,040	94,584,314	73.77%	122,702,961	77.08%
12/31/12	237,917,342	351,621,964	113,704,622	67.66%	121,437,401	93.63%
12/31/11	238,784,743	355,106,341	116,321,598	67.24%	128,128,185	90.79%
12/31/10	252,739,869	353,667,873	100,928,004	71.46%	127,378,421	79.23%
12/31/09	243,129,801	344,917,240	101,787,439	70.49%	131,764,100	77.25%
12/31/08	233,517,525	315,278,587	81,761,062	74.07%	120,525,497	67.84%

County ECO Accounts

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/13	\$ 671,811	8,133,512	7,461,701	8.26%	1,365,210	546.56%
12/31/12	(513,363)	7,825,619	8,338,982	-6.56%	1,818,486	458.57%
12/31/11	(654,409)	8,130,394	8,784,803	-8.05%	1,924,379	456.50%
12/31/10	244,490	9,254,518	9,010,028	2.64%	1,908,493	472.10%
12/31/09	3,030,983	11,191,677	8,160,694	27.08%	2,039,948	400.04%
12/31/08	2,609,625	10,326,955	7,717,330	25.27%	2,155,613	358.01%

County SLEP Accounts

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/13	\$ 81,914,142	150,157,249	68,243,107	54.55%	32,521,483	209.84%
12/31/12	67,086,390	139,887,720	72,801,330	47.96%	31,991,174	227.57%
12/31/11	57,428,968	129,607,370	72,178,402	44.31%	31,994,434	225.60%
12/31/10	62,752,813	136,533,243	73,780,430	45.96%	32,550,580	226.66%
12/31/09	61,392,661	131,882,567	70,489,906	46.55%	31,861,316	221.24%
12/31/08	52,642,053	114,099,984	61,457,931	46.14%	28,366,954	216.65%

DUPAGE COUNTY, ILLINOIS

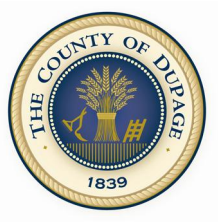
Required Supplementary Information
November 30, 2013

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

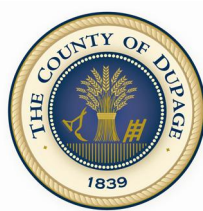
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/13	\$ 85,424	143,246	57,822	59.63%	141,039	41.00%
12/31/12	68,523	147,032	78,509	46.60%	139,024	56.47%
12/31/11	45,215	115,251	70,036	39.23%	129,912	53.91%
12/31/10	103,224	131,633	28,409	78.42%	131,719	21.57%
12/31/09	81,711	107,995	26,284	75.66%	133,698	19.66%
12/31/08	62,826	75,893	13,067	82.78%	95,375	13.70%

Discretely Presented Component Unit - DuPage Airport Authority

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded (Overfunded) AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a)/c
12/31/13	\$ 10,491,888	11,008,221	516,333	95.31%	4,010,724	12.87%
12/31/12	9,590,129	10,319,541	729,412	92.93%	3,801,288	19.19%
12/31/11	8,918,107	9,504,248	586,141	93.83%	3,695,814	15.86%
12/31/10	8,279,973	8,402,417	122,444	98.54%	2,857,630	4.28%
12/31/09	7,694,628	7,972,603	277,975	96.51%	2,855,134	9.74%
12/31/08	7,179,244	7,412,378	233,134	96.85%	3,008,306	7.75%



Combining and Individual Fund Statements and Schedules



Non-Major Governmental Funds

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET

November 30, 2013

	Special Revenue				
	Health Department IMRF	Health Department FICA	Stormwater Drainage	Illinois Municipal Retirement	Social Security
ASSETS					
Cash					
Demand deposits	\$ 3,688,189	3,030,494	8,381,848		110,361
Certificates of deposit					
Investments			1,736,226		165,762
Receivables					
Taxes	2,959,064	2,004,539	9,400,000	5,121,807	3,500,000
Interest			4,549	515	338
Other					
Due from Federal, State and other governmental units					
Due from other funds			85,000	3,546,397	834,207
Advances receivable from other funds				148,951	395,398
Total assets	\$ 6,647,253	5,035,033	19,607,623	8,817,670	5,006,066
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$		258,252		201,238
Accrued payroll	55,730	37,460	37,969		
Accrued compensated absences - current			21,426		
Due to Federal, State and other governmental units			92,292		
Due to other funds			31,610	2,355,851	
Advances payable to other funds			2,257,670		
Retainage payable					
Total liabilities	55,730	37,460	2,699,219	2,355,851	201,238
Deferred inflows of resources					
Unavailable property taxes	2,938,313	1,990,722	9,287,937	5,035,912	3,456,560
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	2,938,313	1,990,722	9,287,937	5,035,912	3,456,560
Fund balances					
Nonspendable					
Advances receivable from other funds				148,951	395,398
Restricted for					
Grant programs					
Employee benefits	3,653,210	3,006,851			
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes			7,620,467		
Employee benefits				1,276,956	952,870
Unassigned					
Total fund balances	3,653,210	3,006,851	7,620,467	1,425,907	1,348,268
	\$ 6,647,253	5,035,033	19,607,623	8,817,670	5,006,066

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage	Arrestee's Medical Cost
ASSETS					
Cash					
Demand deposits	\$ 764,384		83,786	195,153	104,104
Certificates of deposit					
Investments	314,045		13,916	72,782	77,077
Receivables					
Taxes					
Interest	740		69	217	133
Other					
Due from Federal, State and other governmental units					
Due from other funds	70,642				
Advances receivable from other funds					
Total assets	\$ 1,149,811	-	97,771	268,152	181,314
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 179,968		1,173	12,000	
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Retainage payable					
Total liabilities	179,968	-	1,173	12,000	-
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes			96,598		181,314
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	969,843				
Other purposes				256,152	
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	969,843	-	96,598	256,152	181,314
	\$ 1,149,811	-	97,771	268,152	181,314

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Children's Waiting Room Fee	Detention Variance Fee	GIS Recorder	GIS Data Processing	Sheriff's Basic Correctional Officer Training Fund
ASSETS					
Cash					
Demand deposits	\$ 284,111	168,034	404,707	508,367	4,824
Certificates of deposit					
Investments	146,484	103,515	272,982	49,647	18,723
Receivables					
Taxes					
Interest	396	257	664	310	51
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 430,991	271,806	678,353	558,324	23,598
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$		3,738	141,014	24,743
Accrued payroll			1,261	16,344	
Accrued compensated absences - current				1,317	
Due to Federal, State and other governmental units				78,250	4,214
Due to other funds				198,315	
Advances payable to other funds					
Retainage payable					
Total liabilities	-	-	4,999	435,240	28,957
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	430,991				
Other purposes			673,354	123,084	
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes		271,806			
Employee benefits					
Unassigned					(5,359)
Total fund balances	430,991	271,806	673,354	123,084	(5,359)
	\$ 430,991	271,806	678,353	558,324	23,598

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Economic Development and Planning	Neutral Site Custody Exchange	Sheriff's Police Vehicle	Rental Housing Support Program	OEM Community Education and Voluntary Outreach
ASSETS					
Cash					
Demand deposits	\$ 1,372,279	254,002		119,401	2,301
Certificates of deposit					
Investments	199,227	176,653	11,698	141,886	
Receivables					
Taxes					
Interest	1,284	430		275	
Other					
Due from Federal, State and other governmental units	5,414				
Due from other funds	2,521				
Advances receivable from other funds					
Total assets	\$ 1,580,725	431,085	11,698	261,562	2,301
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 64,409	34,071			
Accrued payroll	22,760	2,205			
Accrued compensated absences - current	5,820	2,386			
Due to Federal, State and other governmental units	469	17			
Due to other funds		15,892	22,794		
Advances payable to other funds	1,815,074				
Retainage payable					
Total liabilities	1,908,532	54,571	22,794	-	-
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes		376,514			
Other purposes				261,562	
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					2,301
Employee benefits					
Unassigned	(327,807)		(11,096)		
Total fund balances	(327,807)	376,514	(11,096)	261,562	2,301
	\$ 1,580,725	431,085	11,698	261,562	2,301

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Convalescent Center Foundation Funded Projects	Coroner's Fee	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP
ASSETS					
Cash					
Demand deposits	\$ -	28,205	352,716	785,570	134,766
Certificates of deposit					
Investments	8,159	10,902	33,762	53,653	80,319
Receivables					
Taxes				1,250,000	
Interest	22	23	158	492	196
Other					
Due from Federal, State and other governmental units					
Due from other funds			169,023		
Advances receivable from other funds					
Total assets	\$ 8,181	39,130	555,659	2,089,715	215,281
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 44,517	40,398	12,727	111,949	13,726
Accrued payroll		1,298		6,528	4,698
Accrued compensated absences - current					
Due to Federal, State and other governmental units					750
Due to other funds		11,803			15,849
Advances payable to other funds				682,335	
Retainage payable					690
Total liabilities	44,517	53,499	12,727	800,812	35,713
Deferred inflows of resources					
Unavailable property taxes				1,234,346	
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	1,234,346	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes				54,557	
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes			542,932		179,568
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned	(36,336)	(14,369)			
Total fund balances	(36,336)	(14,369)	542,932	54,557	179,568
	\$ 8,181	39,130	555,659	2,089,715	215,281

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Highway Motor Fuel Tax	Animal Control Act	Law Library	Probation Services	Tax Sale Automation
ASSETS					
Cash					
Demand deposits	\$ 7,656,825	382,886	934,063	2,326,982	507,586
Certificates of deposit	2,834,000	750,000			
Investments	2,644,479	139,324	296,786	1,132,629	248,033
Receivables					
Taxes					
Interest	6,732	359	1,142	3,136	663
Other					
Due from Federal, State and other governmental units	48,005				
Due from other funds				1,994	
Advances receivable from other funds				300,000	
Total assets	\$ 13,190,041	1,272,569	1,231,991	3,764,741	756,282
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 272,511	64,947	33,096	88,026	11,792
Accrued payroll		15,446	3,092		766
Accrued compensated absences - current					
Due to Federal, State and other governmental units	1,815,647	569			
Due to other funds		119,498	37,663	144,361	
Advances payable to other funds					
Retainage payable	297,290				
Total liabilities	2,385,448	200,460	73,851	232,387	12,558
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Advances receivable from other funds				300,000	
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes	10,804,593				
Wetland mitigation purposes					
Judicial purposes			1,158,140	3,232,354	
Other purposes		1,072,109			743,724
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	10,804,593	1,072,109	1,158,140	3,532,354	743,724
	\$ 13,190,041	1,272,569	1,231,991	3,764,741	756,282

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Recorder Document Storage	Court Automation	Environment Related Public Works Project	Township Project Reimbursement	Wetland Mitigation
ASSETS					
Cash					
Demand deposits	\$ 606,445	497,034	90,476	317,685	7,970,508
Certificates of deposit					3,700,000
Investments	136,294	287,944	88,886		2,413,483
Receivables					
Taxes					
Interest	572	737	199		8,711
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 743,311	785,715	179,561	317,685	14,092,702
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 771	123,368		209,951	1,344,666
Accrued payroll	4,492				
Accrued compensated absences - current					
Due to Federal, State and other governmental units					3,614,570
Due to other funds					85,000
Advances payable to other funds					
Retainage payable					
Total liabilities	5,263	123,368	-	209,951	5,044,236
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes				107,734	
Wetland mitigation purposes					9,048,466
Judicial purposes		662,347			
Other purposes	738,048				
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes			179,561		
Employee benefits					
Unassigned					
Total fund balances	738,048	662,347	179,561	107,734	9,048,466
	\$ 743,311	785,715	179,561	317,685	14,092,702

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Child Support Maintenance	Federal Drug S.A. 1417	State Funds S.A. 1418	Money Laundering Forfeitures	State's Attorney Records Automation
ASSETS					
Cash					
Demand deposits	\$ 307,853	53,349	255,202	98,802	7,793
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 307,853	53,349	255,202	98,802	7,793
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable					
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds	145,882				
Advances payable to other funds					
Retainage payable					
Total liabilities	145,882	-	-	-	-
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	-	-	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	161,971	53,349	255,202	98,802	7,793
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	161,971	53,349	255,202	98,802	7,793
	\$ 307,853	53,349	255,202	98,802	7,793

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Electronic Citation Operations	Fee In Lieu of Water Quality	Housing Authority - Family Self-Sufficiency	U.S. Department of Justice	Com Ed Rate Relief Program
ASSETS					
Cash					
Demand deposits	\$ 219,565	55,160			
Certificates of deposit					
Investments	108,873		19,981		
Receivables					
Taxes					
Interest	302		48		
Other					
Due from Federal, State and other governmental units			89,437	20,038	
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 328,740	55,160	109,466	20,038	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 2,097		2,357	2,483	155
Accrued payroll			11,556	191	778
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds			38,888	37,732	
Advances payable to other funds					
Retainage payable				492	
Total liabilities	2,097	-	52,801	40,898	933
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues			6,103		
Total deferred inflows of resources	-	-	6,103	-	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes	326,643				
Other purposes			50,562		
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes		55,160			
Employee benefits					
Unassigned				(20,860)	(933)
Total fund balances	326,643	55,160	50,562	(20,860)	(933)
	\$ 328,740	55,160	109,466	20,038	-

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Models For Change Initiative	Convalescent Center Foundation Grant	Family Violence Coordinating Council	Tobacco Enforcement Program	Prince Crossing and Woodland Subdivision Project
ASSETS					
Cash					
Demand deposits	\$ 124	3,085	4,501	3,220	
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units	13,011				
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 13,135	3,085	4,501	3,220	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 124		1,415	112	
Accrued payroll		50			
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Retainage payable					
Total liabilities	124	50	1,415	112	-
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues	13,011	1,180	3,086		
Total deferred inflows of resources	13,011	1,180	3,086	-	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs		1,855		3,108	
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	-	1,855	-	3,108	-
	\$ 13,135	3,085	4,501	3,220	-

DUPAGE COUNTY, ILLINOIS

B-1

COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Department of Human Services	State Board of Elections Help America Vote Act	FEMA Cooperating Technical Partnership	RTA Job Access and Reverse Commute Program	National Children's Alliance Program
ASSETS					
Cash					
Demand deposits	\$ 66,597				
Certificates of deposit					
Investments	2,016				
Receivables					
Taxes					
Interest	51				
Other					
Due from Federal, State and other governmental units	29,524	411,792	162,652	86,205	
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 98,188	411,792	162,652	86,205	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 7,947			97,628	
Accrued payroll	2,441				
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds		7,245	162,652	8,743	
Advances payable to other funds					
Retainage payable					
Total liabilities	10,388	7,245	162,652	106,371	-
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues	119,174	411,792	162,652	86,205	
Total deferred inflows of resources	119,174	411,792	162,652	86,205	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned	(31,374)	(7,245)	(162,652)	(106,371)	
Total fund balances	(31,374)	(7,245)	(162,652)	(106,371)	-
	\$ 98,188	411,792	162,652	86,205	-

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Illinois Emergency Management Agency	Illinois Attorney General's Office - Violent Crime Victims Assistance	Illinois Department of Commerce and Economic Opportunity	Community Development Act	HUD Supportive Housing Grant
ASSETS					
Cash					
Demand deposits	\$	2,618		3,715	
Certificates of deposit					
Investments			103,089	561	
Receivables					
Taxes					
Interest			381	4	
Other			3,508		
Due from Federal, State and other governmental units			796,013	9,599,748	4,607
Due from other funds					
Advances receivable from other funds					
Total assets	\$ -	2,618	902,991	9,604,028	4,607
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$		287,560	444,860	313
Accrued payroll		490	38,226	8,611	
Accrued compensated absences - current			4,249	3,706	
Due to Federal, State and other governmental units			22,281	349,433	
Due to other funds			89,030	93	4,294
Advances payable to other funds					
Retainage payable					
Total liabilities	-	490	441,346	806,703	4,607
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues			156,630	8,558,512	
Total deferred inflows of resources	-	-	156,630	8,558,512	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs		2,128	305,015	238,813	
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	-	2,128	305,015	238,813	-
	\$ -	2,618	902,991	9,604,028	4,607

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	HUD Neighborhood Stabilization Program	HUD Homeless Management Information System	Area Agency on Aging	Illinois Department of Healthcare and Family Services	Coroner's Certificate Fee Grant
ASSETS					
Cash					
Demand deposits	\$		982,901		
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units		52,039	632,169	498,010	
Due from other funds					
Advances receivable from other funds					
Total assets	\$ -	52,039	1,615,070	498,010	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 459	1,664	86,085	326,571	
Accrued payroll	311	1,872	44,741	16,119	
Accrued compensated absences - current			4,111		
Due to Federal, State and other governmental units				10,795	
Due to other funds	4,366	48,260	3,734	157,159	
Advances payable to other funds					
Retainage payable					
Total liabilities	5,136	51,796	138,671	510,644	-
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues			136,628	9,208	
Total deferred inflows of resources	-	-	136,628	9,208	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs		243	1,339,771		
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned	(5,136)			(21,842)	
Total fund balances	(5,136)	243	1,339,771	(21,842)	-
	\$ -	52,039	1,615,070	498,010	-

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	Meacham Grove Kress Creek Project	State Court Improvement Program	Children's Advocacy Services	Illinois Criminal Justice Information Authority	US EPA Wetland Survey and Mapping Project Grant
ASSETS					
Cash					
Demand deposits	\$				
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units			20,888	25,367	14,793
Due from other funds					
Advances receivable from other funds					
Total assets	\$ -	-	20,888	25,367	14,793
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$			3,884	1,006
Accrued payroll			3,266	4,913	732
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds			17,622	6,334	13,055
Advances payable to other funds					
Retainage payable					
Total liabilities	-	-	20,888	15,131	14,793
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues			20,888	550	9,509
Total deferred inflows of resources	-	-	20,888	550	9,509
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs				9,686	
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned			(20,888)		(9,509)
Total fund balances	-	-	(20,888)	9,686	(9,509)
	\$ -	-	20,888	25,367	14,793

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue				
	West Branch DuPage River Corridor Restoration Project Grant	Illinois Violence Prevention Authority Arrest Grant	Illinois Law Enforcement Training and Standards Board Camera Grant	Veterans Scratch Off Lottery Grant	Solar Photovoltaic Installation Grant
ASSETS					
Cash					
Demand deposits	\$	3,011		50,697	
Certificates of deposit					
Investments					
Receivables					
Taxes					
Interest					
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	\$ -	3,011	-	50,697	-
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	30,114	915		4,061	36,000
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds	90,322				
Advances payable to other funds					
Retainage payable					
Total liabilities	120,436	915	-	4,061	36,000
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes					
Unavailable intergovernmental revenues		2,096		46,636	
Total deferred inflows of resources	-	2,096	-	46,636	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service					
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned	(120,436)				(36,000)
Total fund balances	(120,436)	-	-	-	(36,000)
	\$ -	3,011	-	50,697	-

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Special Revenue Total
<hr/>	
ASSETS	
Cash	
Demand deposits	\$ 44,186,285
Certificates of deposit	7,284,000
Investments	11,309,796
Receivables	
Taxes	24,235,410
Interest	34,156
Other	3,508
Due from Federal, State and other governmental units	12,509,712
Due from other funds	4,709,784
Advances receivable from other funds	844,349
	<hr/>
Total assets	\$ 105,117,000
	<hr/>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
Liabilities	
Accounts payable	4,630,861
Accrued payroll	344,346
Accrued compensated absences - current	43,015
Due to Federal, State and other governmental units	5,989,287
Due to other funds	3,874,047
Advances payable to other funds	4,755,079
Retainage payable	298,472
	<hr/>
Total liabilities	19,935,107
	<hr/>
Deferred inflows of resources	
Unavailable property taxes	23,943,790
Unavailable other taxes	
Unavailable intergovernmental revenues	9,743,860
	<hr/>
Total deferred inflows of resources	33,687,650
	<hr/>
Fund balances	
Nonspendable	
Advances receivable from other funds	844,349
Restricted for	
Grant programs	1,900,619
Employee benefits	6,660,061
Health and public safety purposes	332,469
Highways, streets and bridges purposes	10,912,327
Wetland mitigation purposes	9,048,466
Judicial purposes	8,456,449
Other purposes	3,918,595
Capital improvements	
Debt service	
Committed for	
Capital purposes	
Other purposes	8,129,295
Employee benefits	2,229,826
Unassigned	(938,213)
	<hr/>
Total fund balances	51,494,243
	<hr/>
	\$ 105,117,000
	<hr/>

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Debt Service				
	Special Service Area Bonds Water System/ Sanitary Sewer Projects	1993 General Obligation Bonds - Jail Project	1993 General Obligation Bonds - Stormwater Project	2001 General Obligation Bonds - Stormwater Project	2002 General Obligation Refunding Bonds - Jail Project
ASSETS					
Cash					
Demand deposits	\$ 1,220,256	2,735,160	3,927,706		
Certificates of deposit					
Investments	22,155	308,383	442,638		
Receivables					
Taxes	1,206,863				
Interest	726	2,769	3,976		
Other					
Due from Federal, State and other governmental units					
Due from other funds	1,803				
Advances receivable from other funds					
Total assets	<u>\$ 2,451,803</u>	<u>3,046,312</u>	<u>4,374,320</u>	<u>-</u>	<u>-</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$				
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Retainage payable					
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources					
Unavailable property taxes	1,193,440				
Unavailable other taxes					
Unavailable intergovernmental revenues					
Total deferred inflows of resources	<u>1,193,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service	1,258,363	3,046,312	4,374,320		
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	<u>1,258,363</u>	<u>3,046,312</u>	<u>4,374,320</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,451,803</u>	<u>3,046,312</u>	<u>4,374,320</u>	<u>-</u>	<u>-</u>

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Debt Service				
	2002 General Obligation Refunding Bonds - Stormwater Project	2005 General Obligation Refunding Bonds - Drainage Project	2005 Transportation Revenue Refunding Bonds	2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project	2006 General Obligation Refunding Bonds - Stormwater Project
ASSETS					
Cash					
Demand deposits	\$	1,187,762	6,791		1,128,648
Certificates of deposit					
Investments		568,562	13,631,755	2,934,883	629,361
Receivables					
Taxes		373,852		3,731,265	
Interest		1,507			1,575
Other					
Due from Federal, State and other governmental units			4,340,723		
Due from other funds			108,784		
Advances receivable from other funds					
Total assets	\$ -	2,131,683	18,088,053	6,666,148	1,759,584
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$				
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds			167,896		
Advances payable to other funds					
Retainage payable					
Total liabilities	-	-	167,896	-	-
Deferred inflows of resources					
Unavailable property taxes				3,684,810	
Unavailable other taxes		125,728			
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	125,728	-	3,684,810	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements					
Debt service		2,005,955	17,920,157	2,981,338	1,759,584
Committed for					
Capital purposes					
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	-	2,005,955	17,920,157	2,981,338	1,759,584
	\$ -	2,131,683	18,088,053	6,666,148	1,759,584

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Debt Service		
	2010 General Obligation Alternative Revenue Bonds	2011 General Obligation Refunding Bonds - Drainage Project	Debt Service Total
ASSETS			
Cash			
Demand deposits	\$	154,187	10,360,510
Certificates of deposit			
Investments		75,084	18,612,821
Receivables			
Taxes		93,338	5,405,318
Interest		173	10,726
Other			
Due from Federal, State and other governmental units			4,340,723
Due from other funds			110,587
Advances receivable from other funds			
Total assets	\$ -	322,782	38,840,685
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities			
Accounts payable	\$		
Accrued payroll			
Accrued compensated absences - current			
Due to Federal, State and other governmental units			
Due to other funds			167,896
Advances payable to other funds			
Retainage payable			
Total liabilities	-	-	167,896
Deferred inflows of resources			
Unavailable property taxes			4,878,250
Unavailable other taxes		39,029	164,757
Unavailable intergovernmental revenues			
Total deferred inflows of resources	-	39,029	5,043,007
Fund balances			
Nonspendable			
Advances receivable from other funds			
Restricted for			
Grant programs			
Employee benefits			
Health and public safety purposes			
Highways, streets and bridges purposes			
Wetland mitigation purposes			
Judicial purposes			
Other purposes			
Capital improvements			
Debt service		283,753	33,629,782
Committed for			
Capital purposes			
Other purposes			
Employee benefits			
Unassigned			
Total fund balances	-	283,753	33,629,782
	\$ -	322,782	38,840,685

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Capital Projects				
ASSETS	2001 Stormwater Bond Project	Children's Center Facility Construction	2011 Drainage Bond Project	Highway Impact Fees	County Infrastructure
Cash					
Demand deposits	\$ 82,453	481,804	36,649	3,425,046	3,607,253
Certificates of deposit				2,000,000	
Investments	129,168	93,877	13,916	1,904,708	
Receivables					
Taxes			48,715		
Interest	296	144	103	5,327	
Other					
Due from Federal, State and other governmental units					
Due from other funds					
Advances receivable from other funds					
Total assets	\$ 211,917	575,825	99,383	7,335,081	3,607,253
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ 4,206	312,800	74,534	10,172	93,256
Accrued payroll					
Accrued compensated absences - current					
Due to Federal, State and other governmental units					
Due to other funds					
Advances payable to other funds					
Retainage payable		230,651			
Total liabilities	4,206	543,451	74,534	10,172	93,256
Deferred inflows of resources					
Unavailable property taxes					
Unavailable other taxes			8,599		
Unavailable intergovernmental revenues					
Total deferred inflows of resources	-	-	8,599	-	-
Fund balances					
Nonspendable					
Advances receivable from other funds					
Restricted for					
Grant programs					
Employee benefits					
Health and public safety purposes					
Highways, streets and bridges purposes					
Wetland mitigation purposes					
Judicial purposes					
Other purposes					
Capital improvements	207,711	32,374	16,250	7,324,909	
Debt service					
Committed for					
Capital purposes					3,513,997
Other purposes					
Employee benefits					
Unassigned					
Total fund balances	207,711	32,374	16,250	7,324,909	3,513,997
	\$ 211,917	575,825	99,383	7,335,081	3,607,253

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Capital Projects			
	Special Service Area #35 Lakes of Royce Road	Special Service Area #38 Nelson Highview	Health Department Infrastructure	Capital Projects Total
ASSETS				
Cash				
Demand deposits	\$ 1,446,008	221,538	4,636,008	13,936,759
Certificates of deposit				2,000,000
Investments	15,504			2,157,173
Receivables				
Taxes				48,715
Interest	1,363	912		8,145
Other				
Due from Federal, State and other governmental units				
Due from other funds	26,541			26,541
Advances receivable from other funds				
Total assets	\$ 1,489,416	222,450	4,636,008	18,177,333
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 7,162	181		502,311
Accrued payroll				
Accrued compensated absences - current				
Due to Federal, State and other governmental units				
Due to other funds		218,293		218,293
Advances payable to other funds				
Retainage payable				230,651
Total liabilities	7,162	218,474	-	951,255
Deferred inflows of resources				
Unavailable property taxes				
Unavailable other taxes				8,599
Unavailable intergovernmental revenues				
Total deferred inflows of resources	-	-	-	8,599
Fund balances				
Nonspendable				
Advances receivable from other funds				
Restricted for				
Grant programs				
Employee benefits				
Health and public safety purposes				
Highways, streets and bridges purposes				
Wetland mitigation purposes				
Judicial purposes				
Other purposes				
Capital improvements	1,482,254	3,976		9,067,474
Debt service				
Committed for				
Capital purposes			4,636,008	8,150,005
Other purposes				
Employee benefits				
Unassigned				
Total fund balances	1,482,254	3,976	4,636,008	17,217,479
	\$ 1,489,416	222,450	4,636,008	18,177,333

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET (CONT.)

November 30, 2013

	Total Nonmajor Governmental Funds
ASSETS	
Cash	
Demand deposits	\$ 68,483,554
Certificates of deposit	9,284,000
Investments	32,079,790
Receivables	
Taxes	29,689,443
Interest	53,027
Other	3,508
Due from Federal, State and other governmental units	16,850,435
Due from other funds	4,846,912
Advances receivable from other funds	844,349
	<hr/>
Total assets	<u>\$ 162,135,018</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
Liabilities	
Accounts payable	\$ 5,133,172
Accrued payroll	344,346
Accrued compensated absences - current	43,015
Due to Federal, State and other governmental units	5,989,287
Due to other funds	4,260,236
Advances payable to other funds	4,755,079
Retainage payable	529,123
	<hr/>
Total liabilities	21,054,258
Deferred inflows of resources	
Unavailable property taxes	28,822,040
Unavailable other taxes	173,356
Unavailable intergovernmental revenues	9,743,860
	<hr/>
Total deferred inflows of resources	38,739,256
Fund balances	
Nonspendable	
Advances receivable from other funds	844,349
Restricted for	
Grant programs	1,900,619
Employee benefits	6,660,061
Health and public safety purposes	332,469
Highways, streets and bridges purposes	10,912,327
Wetland mitigation purposes	9,048,466
Judicial purposes	8,456,449
Other purposes	3,918,595
Capital improvements	9,067,474
Debt service	33,629,782
Committed for	
Capital purposes	8,150,005
Other purposes	8,129,295
Employee benefits	2,229,826
Unassigned	(938,213)
	<hr/>
Total fund balances	102,341,504
	<hr/>
	<u>\$ 162,135,018</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

Year Ended November 30, 2013

	Special Revenue				
	Health Department IMRF	Health Department FICA	Stormwater Drainage	Illinois Municipal Retirement	Social Security
Revenues					
Taxes					
Property	\$ 2,812,077	1,884,444	8,962,099	5,134,426	3,480,357
Sales					
Other					
Intergovernmental	70,976		34,930	425,290	
Court fees and fines					
Fees, licenses and permits			207,577		
Charges for services					
Investment income	2,471	2,041	(2,535)	106	(603)
Miscellaneous			109,024		
Total revenues	2,885,524	1,886,485	9,311,095	5,559,822	3,479,754
Expenditures					
Current					
General government				16,323,415	6,903,437
Health and public safety	2,793,442	1,782,196			
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works			4,606,527		
Total current expenditures	2,793,442	1,782,196	4,606,527	16,323,415	6,903,437
Capital outlays			218,783		
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	2,793,442	1,782,196	4,825,310	16,323,415	6,903,437
Excess (deficiency) of revenues over expenditures	92,082	104,289	4,485,785	(10,763,593)	(3,423,683)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in			4,261,312	10,723,903	3,695,732
Transfers out			(7,357,000)	(831,896)	(624,439)
Total other financing sources (uses)	-	-	(3,095,688)	9,892,007	3,071,293
Net change in fund balances	92,082	104,289	1,390,097	(871,586)	(352,390)
Fund balances					
December 1	3,561,128	2,902,562	6,230,370	2,297,493	1,700,658
November 30	\$ 3,653,210	3,006,851	7,620,467	1,425,907	1,348,268

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2013

	Special Revenue				
	Court Document Storage	Welfare Fraud Forfeiture	Crime Laboratory	County Clerk Document Storage	Arrestee's Medical Cost
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental					
Court fees and fines	2,466,797				
Fees, licenses and permits			135,966	69,870	72,380
Charges for services					
Investment income	(943)	(29)	64	(93)	(378)
Miscellaneous					
Total revenues	2,465,854	(29)	136,030	69,777	72,002
Expenditures					
Current					
General government				23,884	
Health and public safety			55,305		
Highways, streets and bridges					
Public services		18,305			
Judicial	2,045,143				
Conservation and recreation					
Public works					
Total current expenditures	2,045,143	18,305	55,305	23,884	-
Capital outlays			17,159		
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	2,045,143	18,305	72,464	23,884	-
Excess (deficiency) of revenues over expenditures	420,711	(18,334)	63,566	45,893	72,002
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	420,711	(18,334)	63,566	45,893	72,002
Fund balances					
December 1	549,132	18,334	33,032	210,259	109,312
November 30	\$ 969,843	-	96,598	256,152	181,314

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2013

	Special Revenue				
	Children's Waiting Room Fee	Detention Variance Fee	GIS Recorder	GIS Data Processing	Sheriff's Basic Correctional Officer Training Fund
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits	97,840	5,875	179,507	2,431,654	
Charges for services					173,493
Investment income	(321)	(294)	(820)	462	(49)
Miscellaneous					
Total revenues	97,519	5,581	178,687	2,432,116	173,444
Expenditures					
Current					
General government			242,794	2,003,031	
Health and public safety					147,278
Highways, streets and bridges					
Public services					
Judicial	77,178				
Conservation and recreation					
Public works					
Total current expenditures	77,178	-	242,794	2,003,031	147,278
Capital outlays				76,818	
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	77,178	-	242,794	2,079,849	147,278
Excess (deficiency) of revenues over expenditures	20,341	5,581	(64,107)	352,267	26,166
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in					
Transfers out		(36,205)			
Total other financing sources (uses)	-	(36,205)	-	-	-
Net change in fund balances	20,341	(30,624)	(64,107)	352,267	26,166
Fund balances					
December 1	410,650	302,430	737,461	(229,183)	(31,525)
November 30	\$ 430,991	271,806	673,354	123,084	(5,359)

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

Year Ended November 30, 2013

	Special Revenue				
	Economic Development and Planning	Neutral Site Custody Exchange	Sheriff's Police Vehicle	Rental Housing Support Program	OEM Community Education and Voluntary Outreach
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	162,223				
Court fees and fines					
Fees, licenses and permits	2,311,458	260,757	48,682	36,548	
Charges for services	349				21,790
Investment income	1,791	(533)	(118)	(631)	
Miscellaneous	68,993	18,870			
Total revenues	2,544,814	279,094	48,564	35,917	21,790
Expenditures					
Current					
General government					
Health and public safety			77,971		20,749
Highways, streets and bridges					
Public services	2,774,999			143,603	
Judicial		258,214			
Conservation and recreation					
Public works					
Total current expenditures	2,774,999	258,214	77,971	143,603	20,749
Capital outlays	64,500	134,101			
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	2,839,499	392,315	77,971	143,603	20,749
Excess (deficiency) of revenues over expenditures	(294,685)	(113,221)	(29,407)	(107,686)	1,041
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in	448,683				
Transfers out					
Total other financing sources (uses)	448,683	-	-	-	-
Net change in fund balances	153,998	(113,221)	(29,407)	(107,686)	1,041
Fund balances					
December 1	(481,805)	489,735	18,311	369,248	1,260
November 30	\$ (327,807)	376,514	(11,096)	261,562	2,301

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

Year Ended November 30, 2013

	Special Revenue				
	Convalescent Center Foundation Funded Projects	Coroner's Fee	Circuit Clerk Operations and Administration	Youth Home	Drug Court and MICAP
Revenues					
Taxes					
Property	\$			1,271,765	
Sales					
Other					
Intergovernmental				86,822	
Court fees and fines			187,085		601,334
Fees, licenses and permits		165,607			
Charges for services					
Investment income	(27)	(41)	120	1,006	(241)
Miscellaneous	45,113			5,412	
Total revenues	45,086	165,566	187,205	1,365,005	601,093
Expenditures					
Current					
General government		176,369			
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial			7,766	1,151,976	489,419
Conservation and recreation					
Public works					
Total current expenditures	-	176,369	7,766	1,151,976	489,419
Capital outlays	89,629		4,176		
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	89,629	176,369	11,942	1,151,976	489,419
Excess (deficiency) of revenues over expenditures	(44,543)	(10,803)	175,263	213,029	111,674
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(44,543)	(10,803)	175,263	213,029	111,674
Fund balances					
December 1	8,207	(3,566)	367,669	(158,472)	67,894
November 30	\$ (36,336)	(14,369)	542,932	54,557	179,568

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

Year Ended November 30, 2013

	Special Revenue				
	Highway Motor Fuel Tax	Animal Control Act	Law Library	Probation Services	Tax Sale Automation
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	4,708,468				
Court fees and fines					
Fees, licenses and permits		1,445,011	423,617	1,100,389	34,250
Charges for services		135,904	10,213		
Investment income	10,093	3,229	338	(2,251)	(554)
Miscellaneous		19,769		14,414	42,594
Total revenues	4,718,561	1,603,913	434,168	1,112,552	76,290
Expenditures					
Current					
General government		1,460,813			70,481
Health and public safety					
Highways, streets and bridges	4,581,704				
Public services					
Judicial			537,018	536,195	
Conservation and recreation					
Public works					
Total current expenditures	4,581,704	1,460,813	537,018	536,195	70,481
Capital outlays	1,964,639			541,275	
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	6,546,343	1,460,813	537,018	1,077,470	70,481
Excess (deficiency) of revenues over expenditures	(1,827,782)	143,100	(102,850)	35,082	5,809
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in	3,432,824			8,705	
Transfers out					
Total other financing sources (uses)	3,432,824	-	-	8,705	-
Net change in fund balances	1,605,042	143,100	(102,850)	43,787	5,809
Fund balances					
December 1	9,199,551	929,009	1,260,990	3,488,567	737,915
November 30	\$ 10,804,593	1,072,109	1,158,140	3,532,354	743,724

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

Year Ended November 30, 2013

	Special Revenue				
	Recorder Document Storage	Court Automation	Environment Related Public Works Project	Township Project Reimbursement	Wetland Mitigation
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental				665,920	
Court fees and fines		2,305,091			
Fees, licenses and permits	803,929				390,272
Charges for services					
Investment income	317	(766)	(321)		29,444
Miscellaneous					
Total revenues	804,246	2,304,325	(321)	665,920	419,716
Expenditures					
Current					
General government	480,776				
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial		2,384,842			
Conservation and recreation					
Public works					2,877,553
Total current expenditures	480,776	2,384,842	-	-	2,877,553
Capital outlays		11,160	81,400	629,034	4,193,321
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	480,776	2,396,002	81,400	629,034	7,070,874
Excess (deficiency) of revenues over expenditures	323,470	(91,677)	(81,721)	36,886	(6,651,158)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	323,470	(91,677)	(81,721)	36,886	(6,651,158)
Fund balances					
December 1	414,578	754,024	261,282	70,848	15,699,624
November 30	\$ 738,048	662,347	179,561	107,734	9,048,466

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

Year Ended November 30, 2013

	Special Revenue				
	Child Support Maintenance	Federal Drug S.A. 1417	State Funds S.A. 1418	Money Laundering Forfeitures	State's Attorney Records Automation
Revenues					
Taxes					
Property	\$				-
Sales					
Other					
Intergovernmental					
Court fees and fines		13,935	59,693	32,213	
Fees, licenses and permits	308,813				9,323
Charges for services					
Investment income	854				
Miscellaneous	31				
Total revenues	309,698	13,935	59,693	32,213	9,323
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial	507,922	41,379	81,575	61,885	2,249
Conservation and recreation					
Public works					
Total current expenditures	507,922	41,379	81,575	61,885	2,249
Capital outlays					
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	507,922	41,379	81,575	61,885	2,249
Excess (deficiency) of revenues over expenditures	(198,224)	(27,444)	(21,882)	(29,672)	7,074
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(198,224)	(27,444)	(21,882)	(29,672)	7,074
Fund balances					
December 1	360,195	80,793	277,084	128,474	719
November 30	\$ 161,971	53,349	255,202	98,802	7,793

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

Year Ended November 30, 2013

	Special Revenue				
	Electronic Citation Operations	Fee In Lieu of Water Quality	Housing Authority - Family Self-Sufficiency	U.S. Department of Justice	Com Ed Rate Relief Program
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental			83,334	307,039	
Court fees and fines					
Fees, licenses and permits	251,818	18,955			
Charges for services					
Investment income	(216)		(151)		
Miscellaneous					23,081
Total revenues	251,602	18,955	83,183	307,039	23,081
Expenditures					
Current					
General government					
Health and public safety				185,252	
Highways, streets and bridges					
Public services			89,437		24,014
Judicial	186,222				
Conservation and recreation					
Public works					
Total current expenditures	186,222	-	89,437	185,252	24,014
Capital outlays				117,258	
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	186,222	-	89,437	302,510	24,014
Excess (deficiency) of revenues over expenditures	65,380	18,955	(6,254)	4,529	(933)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in		36,205			
Transfers out					
Total other financing sources (uses)	-	36,205	-	-	-
Net change in fund balances	65,380	55,160	(6,254)	4,529	(933)
Fund balances					
December 1	261,263		56,816	(25,389)	
November 30	\$ 326,643	55,160	50,562	(20,860)	(933)

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

Year Ended November 30, 2013

	Special Revenue				
	Models For Change Initiative	Convalescent Center Foundation Grant	Family Violence Coordinating Council	Tobacco Enforcement Program	Prince Crossing and Woodland Subdivision Project
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	15,140	6,800	19,688	3,741	118,176
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous					
Total revenues	15,140	6,800	19,688	3,741	118,176
Expenditures					
Current					
General government					
Health and public safety	19,799	4,945		5,475	
Highways, streets and bridges					
Public services					
Judicial			19,688		
Conservation and recreation					
Public works					
Total current expenditures	19,799	4,945	19,688	5,475	-
Capital outlays					
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	19,799	4,945	19,688	5,475	-
Excess (deficiency) of revenues over expenditures	(4,659)	1,855	-	(1,734)	118,176
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(4,659)	1,855	-	(1,734)	118,176
Fund balances					
December 1	4,659			4,842	(118,176)
November 30	\$ -	1,855	-	3,108	-

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2013

	Special Revenue				
	Department of Human Services	State Board of Elections Help America Vote Act	FEMA Cooperating Technical Partnership	RTA Job Access and Reverse Commute Program	National Children's Alliance Program
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	222,599	313,295		126,553	9,000
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	138				
Miscellaneous	22,580				
Total revenues	245,317	313,295	-	126,553	9,000
Expenditures					
Current					
General government					
Health and public safety			118,252		
Highways, streets and bridges					
Public services	294,138	13,125		232,924	
Judicial					9,000
Conservation and recreation					
Public works					
Total current expenditures	294,138	13,125	118,252	232,924	9,000
Capital outlays					
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	294,138	13,125	118,252	232,924	9,000
Excess (deficiency) of revenues over expenditures	(48,821)	300,170	(118,252)	(106,371)	-
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(48,821)	300,170	(118,252)	(106,371)	-
Fund balances					
December 1	17,447	(307,415)	(44,400)		
November 30	\$ (31,374)	(7,245)	(162,652)	(106,371)	-

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2013

	Special Revenue				
	Illinois Emergency Management Agency	Illinois Attorney General's Office - Violent Crime Victims Assistance	Illinois Department of Commerce and Economic Opportunity	Community Development Act	HUD Supportive Housing Grant
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	702,381	24,105	6,585,298	4,109,775	30,975
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income			78	11	
Miscellaneous			33,346	797,861	
Total revenues	702,381	24,105	6,618,722	4,907,647	30,975
Expenditures					
Current					
General government					
Health and public safety	4,201				
Highways, streets and bridges					
Public services			6,658,915	5,188,590	30,975
Judicial		23,471			
Conservation and recreation					
Public works					
Total current expenditures	4,201	23,471	6,658,915	5,188,590	30,975
Capital outlays	671,353		74,396		
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	675,554	23,471	6,733,311	5,188,590	30,975
Excess (deficiency) of revenues over expenditures	26,827	634	(114,589)	(280,943)	-
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	26,827	634	(114,589)	(280,943)	-
Fund balances					
December 1	(26,827)	1,494	419,604	519,756	
November 30	\$ -	2,128	305,015	238,813	-

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2013

	Special Revenue				
	HUD Neighborhood Stabilization Program	HUD Homeless Management Information System	Area Agency on Aging	Illinois Department of Healthcare and Family Services	Coroner's Certificate Fee Grant
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	738,909	113,573	4,168,746	6,174,981	4,625
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous			210,646	2,160	
Total revenues	738,909	113,573	4,379,392	6,177,141	4,625
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services	822,231	123,267	3,630,158	6,117,284	4,716
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	822,231	123,267	3,630,158	6,117,284	4,716
Capital outlays			23,433		
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	822,231	123,267	3,653,591	6,117,284	4,716
Excess (deficiency) of revenues over expenditures	(83,322)	(9,694)	725,801	59,857	(91)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(83,322)	(9,694)	725,801	59,857	(91)
Fund balances					
December 1	78,186	9,937	613,970	(81,699)	91
November 30	\$ (5,136)	243	1,339,771	(21,842)	-

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

Year Ended November 30, 2013

	Special Revenue				
	Meacham Grove Kress Creek Project	State Court Improvement Program	Children's Advocacy Services	Illinois Criminal Justice Information Authority	US EPA Wetland Survey and Mapping Project Grant
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental	207,474	8,500	64,180	557,296	5,284
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous				97,773	
Total revenues	207,474	8,500	64,180	655,069	5,284
Expenditures					
Current					
General government					
Health and public safety				618,957	
Highways, streets and bridges					
Public services		8,500	66,550		
Judicial					
Conservation and recreation					14,793
Public works					
Total current expenditures	-	8,500	66,550	618,957	14,793
Capital outlays	326,097				
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	326,097	8,500	66,550	618,957	14,793
Excess (deficiency) of revenues over expenditures	(118,623)	-	(2,370)	36,112	(9,509)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in					
Transfers out				(8,705)	
Total other financing sources (uses)	-	-	-	(8,705)	-
Net change in fund balances	(118,623)	-	(2,370)	27,407	(9,509)
Fund balances					
December 1	118,623		(18,518)	(17,721)	
November 30	\$ -	-	(20,888)	9,686	(9,509)

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

Year Ended November 30, 2013

	Special Revenue				
	West Branch DuPage River Corridor Restoration Project Grant	Illinois Violence Prevention Authority Arrest Grant	Illinois Law Enforcement Training and Standards Board Camera Grant	Veterans Scratch Off Lottery Grant	Solar Photovoltaic Installation Grant
Revenues					
Taxes					
Property	\$				
Sales					
Other					
Intergovernmental		7,077	36,974	13,364	
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income					
Miscellaneous					
Total revenues	-	7,077	36,974	13,364	-
Expenditures					
Current					
General government					
Health and public safety		7,077		13,364	
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation	23,051				
Public works					
Total current expenditures	23,051	7,077	-	13,364	-
Capital outlays	97,385		36,974		36,000
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	120,436	7,077	36,974	13,364	36,000
Excess (deficiency) of revenues over expenditures	(120,436)	-	-	-	(36,000)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Bonds issued					
Refunding bonds issued					
Bond discount					
Transfers in					
Transfers out					
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	(120,436)	-	-	-	(36,000)
Fund balances					
December 1					
November 30	\$ (120,436)	-	-	-	(36,000)

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2013

	Special Revenue Total
Revenues	
Taxes	
Property	\$ 23,545,168
Sales	
Other	
Intergovernmental	30,933,511
Court fees and fines	5,666,148
Fees, licenses and permits	10,810,098
Charges for services	341,749
Investment income	40,648
Miscellaneous	<u>1,511,667</u>
Total revenues	<u>72,848,989</u>
Expenditures	
Current	
General government	27,685,000
Health and public safety	5,854,263
Highways, streets and bridges	4,581,704
Public services	26,241,731
Judicial	8,421,142
Conservation and recreation	37,844
Public works	<u>7,484,080</u>
Total current expenditures	80,305,764
Capital outlays	9,408,891
Debt service	
Principal	
Interest	
Costs of issuance	
Fiscal agent fees	
Total expenditures	<u>89,714,655</u>
Excess (deficiency) of revenues over expenditures	<u>(16,865,666)</u>
Other financing sources (uses)	
Payment to refunded bond escrow agent	
Bonds issued	
Refunding bonds issued	
Bond discount	
Transfers in	22,607,364
Transfers out	<u>(8,858,245)</u>
Total other financing sources (uses)	<u>13,749,119</u>
Net change in fund balances	(3,116,547)
Fund balances	
December 1	<u>54,610,790</u>
November 30	<u>\$ 51,494,243</u>

DUPAGE COUNTY, ILLINOIS

B-2

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

Year Ended November 30, 2013

	Debt Service				
	Special Service Area Bonds Water System/ Sanitary Sewer Projects	1993 General Obligation Bonds - Jail Project	1993 General Obligation Bonds - Stormwater Project	2001 General Obligation Bonds - Stormwater Project	2002 General Obligation Refunding Bonds - Jail Project
Revenues					
Taxes					
Property	\$ 977,700				
Sales					
Other					
Intergovernmental					
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	1,820	4,880	7,009	2	(5,557)
Miscellaneous					
Total revenues	979,520	4,880	7,009	2	(5,557)
Expenditures					
Current					
General government	37,049				
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	37,049	-	-	-	-
Capital outlays					
Debt service					
Principal	490,000				2,270,000
Interest	300,644	1,302,840	1,872,920		56,750
Costs of issuance	52,079				
Fiscal agent fees	2,175				
Total expenditures	881,947	1,302,840	1,872,920	-	2,326,750
Excess (deficiency) of revenues over expenditures	97,573	(1,297,960)	(1,865,911)	2	(2,332,307)
Other financing sources (uses)					
Refunding bonds issued	3,496,881				
Bonds issued	259,278				
Payment to refunded bond escrow agent	(3,444,802)				
Bond discount					
Transfers in		3,686,500	5,296,500		
Transfers out				(3,644)	(6,176)
Total other financing sources (uses)	311,357	3,686,500	5,296,500	(3,644)	(6,176)
Net change in fund balances	408,930	2,388,540	3,430,589	(3,642)	(2,338,483)
Fund balances					
December 1	849,433	657,772	943,731	3,642	2,338,483
November 30	\$ 1,258,363	3,046,312	4,374,320	-	-

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2013

	Debt Service				
	2002 General Obligation Refunding Bonds - Stormwater Project	2005 General Obligation Refunding Bonds - Drainage Project	2005 Transportation Revenue Refunding Bonds	2006 Limited Tax General Obligation Refunding Bonds Courthouse Project	2006 General Obligation Refunding Bonds - Stormwater Project
Revenues					
Taxes					
Property	\$			3,721,575	
Sales		1,493,724			
Other			18,387,950		
Intergovernmental			14,422,765		
Court fees and fines					
Fees, licenses and permits					
Charges for services					
Investment income	(7,993)	(1,278)	1,539	177	(1,724)
Miscellaneous					
Total revenues	(7,993)	1,492,446	32,812,254	3,721,752	(1,724)
Expenditures					
Current					
General government					
Health and public safety					
Highways, streets and bridges					
Public services					
Judicial					
Conservation and recreation					
Public works					
Total current expenditures	-	-	-	-	-
Capital outlays					
Debt service					
Principal	3,265,000	865,000	6,960,000	1,355,000	1,390,000
Interest	81,625	657,615	3,668,200	2,294,935	644,862
Costs of issuance					
Fiscal agent fees		350			
Total expenditures	3,346,625	1,522,965	10,628,200	3,649,935	2,034,862
Excess (deficiency) of revenues over expenditures	(3,354,618)	(30,519)	22,184,054	71,817	(2,036,586)
Other financing sources (uses)					
Refunding bonds issued					
Bonds issued					
Payment to refunded bond escrow agent					
Bond discount					
Transfers in					2,060,500
Transfers out	(7,668)		(18,561,558)		
Total other financing sources (uses)	(7,668)	-	(18,561,558)	-	2,060,500
Net change in fund balances	(3,362,286)	(30,519)	3,622,496	71,817	23,914
Fund balances					
December 1	3,362,286	2,036,474	14,297,661	2,909,521	1,735,670
November 30	\$ -	2,005,955	17,920,157	2,981,338	1,759,584

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

Year Ended November 30, 2013

	Debt Service		
	2010 General Obligation Alternative Revenue Bonds	2011 General Obligation Refunding Bonds - Drainage Project	Debt Service Total
Revenues			
Taxes			
Property	\$		4,699,275
Sales		207,100	1,700,824
Other			18,387,950
Intergovernmental			14,422,765
Court fees and fines			
Fees, licenses and permits			
Charges for services			
Investment income		(238)	(1,363)
Miscellaneous			
Total revenues	-	206,862	39,209,451
Expenditures			
Current			
General government			37,049
Health and public safety			
Highways, streets and bridges			
Public services			
Judicial			
Conservation and recreation			
Public works			
Total current expenditures	-	-	37,049
Capital outlays			
Debt service			
Principal			16,595,000
Interest	3,611,803	183,350	14,675,544
Costs of issuance			52,079
Fiscal agent fees			2,525
Total expenditures	3,611,803	183,350	31,362,197
Excess (deficiency) of revenues over expenditures	(3,611,803)	23,512	7,847,254
Other financing sources (uses)			
Refunding bonds issued			3,496,881
Bonds issued			259,278
Payment to refunded bond escrow agent			(3,444,802)
Bond discount			
Transfers in	3,611,803		14,655,303
Transfers out			(18,579,046)
Total other financing sources (uses)	3,611,803	-	(3,612,386)
Net change in fund balances	-	23,512	4,234,868
Fund balances			
December 1		260,241	29,394,914
November 30	\$ -	283,753	33,629,782

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

Year Ended November 30, 2013

	Capital Projects				
	2001 Stormwater Bond Project	Children's Center Facility Construction	2011 Drainage Bond Project	Highway Impact Fees	County Infrastructure
Revenues					
Taxes					
Property	\$				
Sales			364,173		
Other					
Intergovernmental	48,206				
Court fees and fines					
Fees, licenses and permits				877,113	
Charges for services					
Investment income	(465)	(481)	145	6,743	
Miscellaneous					
Total revenues	47,741	(481)	364,318	883,856	-
Expenditures					
Current					
General government					
Health and public safety					38,407
Highways, streets and bridges				86,572	
Public services					
Judicial					
Conservation and recreation					
Public works	69,341				
Total current expenditures	69,341	-	-	86,572	38,407
Capital outlays	122,086	2,788,314	422,516	1,540,040	247,596
Debt service					
Principal					
Interest					
Costs of issuance					
Fiscal agent fees					
Total expenditures	191,427	2,788,314	422,516	1,626,612	286,003
Excess (deficiency) of revenues over expenditures	(143,686)	(2,788,795)	(58,198)	(742,756)	(286,003)
Other financing sources (uses)					
Payment to refunded bond escrow agent					
Refunding bonds issued					
Bonds issued					
Bond discount					
Transfers in		3,000,000			3,000,000
Transfers out					
Total other financing sources (uses)	-	3,000,000	-	-	3,000,000
Net change in fund balances	(143,686)	211,205	(58,198)	(742,756)	2,713,997
Fund balances					
December 1	351,397	(178,831)	74,448	8,067,665	800,000
November 30	\$ 207,711	32,374	16,250	7,324,909	3,513,997

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

Year Ended November 30, 2013

	Capital Projects			
	Special Service Area #35 Lakes of Royce Road	Special Service Area #38 Nelson Highview	Health Department Infrastructure	Capital Projects Total
Revenues				
Taxes				
Property	\$			
Sales				364,173
Other				
Intergovernmental				48,206
Court fees and fines				
Fees, licenses and permits				877,113
Charges for services				
Investment income	3,740	2,519	721	12,922
Miscellaneous				
Total revenues	3,740	2,519	721	1,302,414
Expenditures				
Current				
General government		216,000		216,000
Health and public safety			178,784	217,191
Highways, streets and bridges				86,572
Public services				
Judicial				
Conservation and recreation				
Public works				69,341
Total current expenditures	-	216,000	178,784	589,104
Capital outlays	71,619	1,118,695		6,310,866
Debt service				
Principal				
Interest	31,663			31,663
Costs of issuance	54,189	27,770		81,959
Fiscal agent fees				
Total expenditures	157,471	1,362,465	178,784	7,013,592
Excess (deficiency) of revenues over expenditures	(153,731)	(1,359,946)	(178,063)	(5,711,178)
Other financing sources (uses)				
Payment to refunded bond escrow agent				
Refunding bonds issued				
Bonds issued	1,663,050	1,382,672		3,045,722
Bond discount	(27,065)	(18,750)		(45,815)
Transfers in			4,814,071	10,814,071
Transfers out				
Total other financing sources (uses)	1,635,985	1,363,922	4,814,071	13,813,978
Net change in fund balances	1,482,254	3,976	4,636,008	8,102,800
Fund balances				
December 1				9,114,679
November 30	\$ 1,482,254	3,976	4,636,008	17,217,479

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2013

	Total Nonmajor Governmental Funds
Revenues	
Taxes	
Property	\$ 28,244,443
Sales	2,064,997
Other	18,387,950
Intergovernmental	45,404,482
Court fees and fines	5,666,148
Fees, licenses and permit	11,687,211
Charges for services	341,749
Investment income	52,207
Miscellaneous	1,511,667
Total revenues	<u>113,360,854</u>
Expenditures	
Current	
General government	27,938,049
Health and public safety	6,071,454
Highways, streets and bridges	4,668,276
Public services	26,241,731
Judicial	8,421,142
Conservation and recreation	37,844
Public works	7,553,421
Total current expenditures	<u>80,931,917</u>
Capital outlays	15,719,757
Debt service	
Principal	16,595,000
Interest	14,707,207
Costs of issuance	134,038
Fiscal agent fees	2,525
Total expenditures	<u>128,090,444</u>
Excess (deficiency) of revenues over expenditures	<u>(14,729,590)</u>
Other financing sources (uses)	
Refunding bonds issued	3,496,881
Bonds issued	3,305,000
Payment to refunded bond escrow agent	(3,444,802)
Bond discount	(45,815)
Transfers in	48,076,738
Transfers out	(27,437,291)
Total other financing sources (uses)	<u>23,950,711</u>
Net change in fund balances	9,221,121
Fund balances	
December 1	<u>93,120,383</u>
November 30	<u>\$ 102,341,504</u>



Individual Fund Statements and Schedules

DU PAGE COUNTY, ILLINOIS

GENERAL FUND

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

DUPAGE COUNTY, ILLINOIS

C-1

BALANCE SHEET
GENERAL FUND

November 30, 2013

With comparative amounts at November 30, 2012

	2013	2012
ASSETS		
Cash		
Demand deposits	\$ 32,740,467	30,612,310
Certificates of deposit	14,633,000	15,350,305
Investments	11,966,342	10,212,771
Receivables		
Taxes	23,026,937	23,457,141
Interest	29,120	27,227
Other	308,045	309,041
Due from Federal, State and other governmental units	26,415,538	25,584,684
Due from other funds	3,944,814	6,648,562
Advances receivable from other funds	3,542,284	1,335,405
Other assets	275,519	242,475
Total assets	<u>\$ 116,882,066</u>	<u>113,779,921</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 4,924,191	5,704,994
Accrued payroll	2,299,959	2,187,817
Accrued compensated absences	402,894	345,962
Due to Federal, State and other governmental units	237,861	486,539
Due to other funds	4,038,359	2,975,625
Retainage payable		158,811
Other liabilities	5,438,681	4,668,236
Total liabilities	<u>17,341,945</u>	<u>16,527,984</u>
Deferred inflows of resources		
Unavailable property taxes	22,740,700	23,140,700
Unavailable other taxes	8,641,655	8,289,886
Unavailable intergovernmental revenues	506,219	14,949
Total deferred inflows of resources	<u>31,888,574</u>	<u>31,445,535</u>
Fund balance		
Nonspendable		
Advances receivable from other funds	3,542,284	1,335,405
Committed for		
Capital purposes	298,209	8,461
Unassigned	63,811,054	64,462,536
Total fund balance	<u>67,651,547</u>	<u>65,806,402</u>
	<u>\$ 116,882,066</u>	<u>113,779,921</u>

DUPAGE COUNTY, ILLINOIS

C-2

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Original Budget	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
Revenues					
Taxes	\$108,214,253	108,214,253	110,485,398	2,271,145	106,866,515
Intergovernmental	14,737,300	14,737,300	16,581,004	1,843,704	16,595,575
Court fees, fines and forfeitures	31,362,352	31,362,352	29,149,026	(2,213,326)	30,441,929
Fees, licenses and permits	8,821,339	8,821,339	10,136,561	1,315,222	9,961,679
Charges for services	1,393,826	1,393,826	1,706,957	313,131	1,500,528
Investment income	1,019,450	1,031,450	283,443	(748,007)	851,782
Miscellaneous	3,109,883	3,097,883	2,763,401	(334,482)	2,411,957
Insurance reimbursement	163,213	163,213	149,486	(13,727)	145,971
Total revenues	168,821,616	168,821,616	171,255,276	2,433,660	168,775,936
Expenditures					
Current					
General government	54,478,281	54,478,281	46,955,646	7,522,635	48,139,415
Health and public safety	42,957,043	42,957,043	43,026,312	(69,269)	43,347,469
Public services	4,736,613	4,736,613	4,477,217	259,396	4,611,317
Judicial	33,755,256	33,755,256	33,077,605	677,651	33,331,825
Educational services	844,525	844,525	783,137	61,388	850,760
Public works	500,000	500,000	445,849	54,151	389,070
Total current expenditures	137,271,718	137,271,718	128,765,766	8,505,952	130,669,856
Capital outlays	3,427,620	3,427,620	2,904,084	523,536	3,355,965
Total expenditures	140,699,338	140,699,338	131,669,850	9,029,488	134,025,821
Excess of revenues over expenditures	28,122,278	28,122,278	39,585,426	11,463,148	34,750,115
Other financing sources (uses)					
Transfers in					
Debt Service					
2001 Drainage Bonds					48,060
2002 General Obligation Refunding Bonds (Alt Rev. Source) - Jail Project			6,176	6,176	
Transfers out					
Special Revenues					
Stormwater Drainage	(3,250,000)	(4,250,000)	(4,250,000)		(4,100,000)
Economic Development	(450,000)	(450,000)	(448,683)	1,317	(558,500)
IMRF	(10,723,903)	(10,723,903)	(10,723,903)		(10,354,652)
Social Security	(3,695,732)	(3,695,732)	(3,695,732)		(3,405,833)
Convalescent Center					
Cash transfer subsidy	(2,400,000)	(2,400,000)	(2,400,000)		(2,400,000)
Indirect cost subsidy			(2,629,836)	(2,629,836)	(2,593,398)
Capital Projects					
Children's Center Facility					
Construction	(3,000,000)	(3,000,000)	(3,000,000)		(300,000)
County Infrastructure		(3,000,000)	(3,000,000)		(800,000)

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Original Budget	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
Other financing sources (uses) (cont.)					
Transfers out (cont.)					
Debt Service					
2010 General Obligation A and B Jail Expansion Project	(3,611,803)	(3,611,803)	(3,611,803)		(3,611,803)
1993 General Obligation Bonds (Alt. Rev. Source) - Jail Project	(3,687,840)	(3,687,840)	(3,686,500)	1,340	(1,302,500)
2002 General Obligation Bonds (Alt. Rev. Source) - Jail Project					(2,382,500)
Internal Service					
Liability insurance	(300,000)	(300,000)	(300,000)		(500,000)
Total other financing sources (uses)	(31,119,278)	(35,119,278)	(37,740,281)	(2,621,003)	(32,261,126)
Net change in fund balance	(2,997,000)	(6,997,000)	1,845,145	8,842,145	2,488,989
Fund balance					
December 1	65,806,402	65,806,402	65,806,402		63,317,413
November 30	\$ 62,809,402	58,809,402	67,651,547	8,842,145	65,806,402

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
Revenues				
Taxes				
Property taxes	\$ 23,540,700	23,018,719	(521,981)	23,072,241
Retailers occupation tax	5,551,558	5,532,556	(19,002)	5,612,893
County-wide sales tax	35,466,399	36,478,839	1,012,440	34,693,299
RTA sales tax	43,655,596	45,455,284	1,799,688	43,488,082
Total taxes	108,214,253	110,485,398	2,271,145	106,866,515
Intergovernmental				
State income tax	8,500,000	9,821,254	1,321,254	9,384,365
Personal property replacement taxes	3,400,000	2,834,195	(565,805)	2,556,576
Other state reimbursement	1,811,512	2,527,328	715,816	2,813,010
Other federal reimbursement	321,413	683,878	362,465	765,355
Other governmental agency reimbursement	704,375	714,349	9,974	1,076,269
Total intergovernmental	14,737,300	16,581,004	1,843,704	16,595,575
Court fees, fines and forfeitures				
Court fees and forfeitures	19,601,103	17,686,479	(1,914,624)	19,004,691
Security fees	1,314,996	1,120,946	(194,050)	1,289,944
County Sheriff fees	2,073,133	2,697,905	624,772	2,433,084
State's Attorney				
Fees	922,000	991,591	69,591	847,215
Fines	1,858,000	1,657,981	(200,019)	1,788,738
Work release program	163,001	177,858	14,857	155,784
S.W.A.P. program	91,923	141,684	49,761	155,438
Penalty on delinquent taxes	5,338,196	4,674,582	(663,614)	4,767,035
Total court fees, fines and forfeitures	31,362,352	29,149,026	(2,213,326)	30,441,929
Fees, licenses and permits				
Fees				
Circuit Court probation	139,525	121,950	(17,575)	154,277
DUI evaluation program	750,000	753,327	3,327	747,969
Fees for telecommunication	1,300,000	1,246,000	(54,000)	1,496,891
County Clerk fees	13,000	20,867	7,867	9,370
County Coroner				5,525
County Treasurer	8,000	20,250	12,250	511,152
Recorder of Deeds	2,844,192	3,009,205	165,013	2,971,592
Psychological services	200,000	190,485	(9,515)	199,554
OTB mutual fees	500,000	615,764	115,764	397,944
Bond processing fees	193,348	177,067	(16,281)	170,759
Rental housing support fees		36,548	36,548	81,121

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
Revenues (Cont.)				
Fees, licenses and permits (cont.)				
Fees (cont.)				
Family Center	122,000	113,845	(8,155)	111,879
Board of Elections Commissioners fees	168,250	3,375	(164,875)	7,781
Licenses and permits				
County Clerk licenses	700,000	636,932	(63,068)	660,069
Liquor licenses	140,000	149,350	9,350	155,600
Transfer stamps	1,743,024	3,041,596	1,298,572	2,280,196
Total fees, licenses and permits	8,821,339	10,136,561	1,315,222	9,961,679
Charges for services				
Information Technology	113,468	92,954	(20,514)	126,336
Facilities Management	497,701	785,463	287,762	574,387
Personnel	140,091	150,808	10,717	159,111
Finance	599,920	647,546	47,626	477,635
Other cost reimbursements	42,646	30,186	(12,460)	163,059
Total charges for services	1,393,826	1,706,957	313,131	1,500,528
Investment income	1,031,450	283,443	(748,007)	851,782
Miscellaneous	3,097,883	2,763,401	(334,482)	2,411,957
Insurance reimbursement and settlements	163,213	149,486	(13,727)	145,971
Total revenues	\$ 168,821,616	171,255,276	2,433,660	168,775,936

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>COUNTY BOARD</u>				
Property taxes	\$ 23,540,700	23,018,719	(521,981)	23,072,241
Retailers occupation tax - County share	5,551,558	5,532,556	(19,002)	5,612,893
County-wide sales tax	35,466,399	36,478,839	1,012,440	34,693,299
RTA sales tax	43,655,596	45,455,284	1,799,688	43,488,082
State income tax - County share	8,500,000	9,821,254	1,321,254	9,384,365
Personal property replacement taxes	3,400,000	2,834,195	(565,805)	2,556,576
Interest	647,000	121,344	(525,656)	220,178
Penalty on delinquent taxes	5,338,196	4,674,582	(663,614)	4,767,035
Fees for telecommunication	1,300,000	1,246,000	(54,000)	1,496,891
OTB mutual fees	500,000	615,764	115,764	397,944
Other	505,300	264,248	(241,052)	796,777
Total County Board	128,404,749	130,062,785	1,658,036	126,486,281
<u>CLERK OF THE CIRCUIT COURT</u>				
Court fees	18,128,176	15,895,628	(2,232,548)	17,373,556
Bond forfeitures	1,061,278	1,375,940	314,662	1,223,084
Court system maintenance fees	401,112	388,783	(12,329)	385,686
Security fees	1,314,996	1,120,946	(194,050)	1,289,944
Interest	45,450	63,581	18,131	42,754
Other	30,062	70,778	40,716	43,503
Total Clerk of the Circuit Court	20,981,074	18,915,656	(2,065,418)	20,358,527
<u>CIRCUIT COURT</u>				
State violent offender reimbursement	15,000	8,219	(6,781)	12,400
<u>PUBLIC DEFENDER</u>				
State salary reimbursement	99,895	99,895		125,713
<u>COUNTY SHERIFF</u>				
Fees	2,073,133	2,697,905	624,772	2,433,084
Reimbursements				
Township patrol	435,198	447,540	12,342	398,741
State battle grant funds		68,430	68,430	100
State police training				
Glenbard High School duty	76,207	83,828	7,621	68,586
University of Illinois training		323,289	323,289	275,695
Detail duty	463,704	382,203	(81,501)	411,775
Federal marshal overtime	20,522	8,718	(11,804)	11,159
Immigration and Customs	17,666	18,189	523	16,396
Federal Bureau of Investigation overtime	1,492	2,957	1,465	1,155
Other	38,707	22,192	(16,515)	14,901
Total County Sheriff	3,126,629	4,055,251	928,622	3,631,592

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>COUNTY JAIL</u>				
Work release program fees	163,001	177,858	14,857	155,784
Bond processing fees	193,348	177,067	(16,281)	170,759
S.W.A.P. program fees	91,923	141,684	49,761	155,438
Arrestees' medical cost reimbursement	35,577	1,695	(33,882)	151,257
Federal reimbursement		2,716	2,716	
Social Security reimbursement	11,733	4,400	(7,333)	8,400
Professional services reimbursement				
Inmate account	14,870	18,421	3,551	13,599
Commissary and telephone account	361,128	98,728	(262,400)	222,661
Other	6,368	7,803	1,435	10,973
Total County Jail	877,948	630,372	(247,576)	888,871
<u>MERIT COMMISSION</u>				
Miscellaneous	6,000		(6,000)	7,415
<u>STATE'S ATTORNEY</u>				
Fees	685,000	727,815	42,815	605,605
Fines	1,850,000	1,651,941	(198,059)	1,781,053
Reimbursements				
State salary	144,677	156,733	12,056	192,903
State battle grant funds	84,960	84,960		63,620
Article 36	35,000	37,500	2,500	32,150
Child Support Enforcement Grant	120,000	127,880	7,880	260,795
Other	500	430	(70)	415
Total State's Attorney	2,920,137	2,787,259	(132,878)	2,936,541
<u>STATE'S ATTORNEY - CHILDREN'S CENTER</u>				
Reimbursements	110,000	107,000	(3,000)	112,800
Advocacy fees	210,000	232,316	22,316	217,145
Miscellaneous	100	294	194	165
Total State's Attorney - Children's Center	320,100	339,610	19,510	330,110
<u>COUNTY CORONER</u>				
Inquest, autopsies, estates and other fees				5,525
<u>OFFICE OF EMERGENCY MANAGEMENT</u>				
Federal salary reimbursement	150,000	195,729	45,729	191,755
Other	2,400		(2,400)	5,000
Total Office of Emergency Management	152,400	195,729	43,329	196,755

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>CIRCUIT COURT PROBATION</u>				
Fees	70,000	121,840	51,840	97,712
Child care fees from parents	50,000		(50,000)	56,538
State salary reimbursement	1,275,000	1,924,965	649,965	2,259,309
State child care reimbursement	21,000	33,422	12,422	
Other	11,000	7,276	(3,724)	21,033
Total Circuit Court Probation	1,427,000	2,087,503	660,503	2,434,592
<u>DUI EVALUATION PROGRAM</u>				
Fees	750,000	753,327	3,327	747,969
<u>COUNTY AUDITOR</u>				
Indirect cost reimbursement	6,410	15,779	9,369	11,802
<u>SUPERVISOR OF ASSESSMENTS</u>				
State salary reimbursements	58,480	59,455	975	58,290
Other	1,200		(1,200)	1,170
Total Supervisor of Assessments	59,680	59,455	(225)	59,460
<u>COUNTY CLERK</u>				
Licenses and fees	700,000	636,932	(63,068)	660,069
Interest	35,000	35,593	593	41,528
Sale of maps, plans and publications	13,000	20,867	7,867	9,370
Total County Clerk	748,000	693,392	(54,608)	710,967
<u>COUNTY TREASURER</u>				
Fees				
Inheritance tax				491,149
NSF check fee	8,000	10,000	2,000	8,000
Trustee salary reimbursement	13,000	9,502	(3,498)	13,535
Other	1,000	10,275	9,275	12,353
Total County Treasurer	22,000	29,777	7,777	525,037
<u>RENTAL HOUSING SUPPORT</u>				
Fees		36,548	36,548	81,121

DUPAGE COUNTY, ILLINOIS

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>RECORDER OF DEEDS</u>				
Transfer stamp fees	1,743,024	3,041,596	1,298,572	2,280,196
Recording fees	2,562,212	2,696,718	134,506	2,679,719
Certified copies and filing fees	281,980	312,487	30,507	291,873
Other	13,705	12,063	(1,642)	23,372
Total Recorder of Deeds	4,600,921	6,062,864	1,461,943	5,275,160
<u>LIQUOR CONTROL COMMISSION</u>				
Liquor licenses	140,000	149,350	9,350	155,600
<u>HUMAN SERVICES</u>				
Other	20,600	49,787	29,187	15,365
<u>TAXI PROGRAM</u>				
Other	35,000	26,655	(8,345)	32,500
<u>FACILITIES MANAGEMENT</u>				
Rents	130,980	143,350	12,370	28,802
Building maintenance service fees	61,672	153,232	91,560	12,680
Indirect cost reimbursements	305,049	488,881	183,832	532,905
Other reimbursements				
Other	1,120	152,209	151,089	988
Total Facilities Management	498,821	937,672	438,851	575,375
<u>INFORMATION TECHNOLOGY</u>				
Data processing service fees				
Non-County	98,468	76,142	(22,326)	92,932
County	15,000	16,812	1,812	33,404
Total Information Technology	113,468	92,954	(20,514)	126,336
<u>PERSONNEL</u>				
Indirect cost reimbursements	140,091	150,916	10,825	159,111
Other		807	807	7,724
Total Personnel	140,091	151,723	11,632	166,835
<u>CREDIT UNION</u>				
Salary reimbursement	149,828	151,302	1,474	154,833

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>FINANCE</u>				
Reimbursement				
Indirect costs - grants	250,000	200,803	(49,197)	242,836
Indirect costs - other entities	349,920	446,743	96,823	234,799
Other	216,323	118,712	(97,611)	72,727
Total Finance	816,243	766,258	(49,985)	550,362
<u>CORPORATE FUND SPECIAL ACCOUNT</u>				
Indirect cost reimbursement	659	12,712	12,053	
Other	1,600,000	1,524,183	(75,817)	1,590,888
Total Corporate Fund Special Account	1,600,659	1,536,895	(63,764)	1,590,888
<u>GENERAL FUND INSURANCE</u>				
Settlements and reimbursements	163,213	149,486	(13,727)	145,971
<u>PSYCHOLOGICAL SERVICES</u>				
Fees				
DUI	110,000	94,605	(15,395)	99,216
Domestic violence	90,000	95,595	5,595	99,888
Caring, coping and children	20,000	10,009	(9,991)	15,500
Total Psychological Services	220,000	200,209	(19,791)	214,604
<u>FAMILY CENTER</u>				
Fees				
Online fees	100,000	101,765	1,765	94,697
Caring, coping and children	20,000	9,410	(10,590)	15,782
Peace Program	2,000	2,670	670	1,400
Total Family Center	122,000	113,845	(8,155)	111,879
<u>BOARD OF ELECTION COMMISSIONERS</u>				
State reimbursements for judges	112,500	91,249	(21,251)	101,520
Other	171,250	4,470	(166,780)	8,030
Total Board of Election Commissioners	283,750	95,719	(188,031)	109,550
Total revenues	\$ 168,821,616	171,255,276	2,433,660	168,775,936

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	General Government		Health and Public Safety		Public Services	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$ 1,955,969	1,819,799				
Ethics Commission	44,630	40,012				
Public Works Drainage						
Clerk of the Circuit Court						
Circuit Court						
Public Defender						
Jury Commission						
County Sheriff			40,719,922	40,817,177		
Merit Commission	72,928	48,340				
State's Attorney						
State's Attorney Children Center						
County Coroner			1,403,738	1,382,052		
Office of Emergency Management			833,383	827,083		
Circuit Court Probation						
DUI Evaluation Program						
County Auditor	520,535	495,074				
Educational Service Region						
Supervisor of Assessments	1,057,247	905,617				
Board of Tax Review	171,884	153,355				
County Clerk	1,043,787	1,034,952				
County Treasurer	1,371,426	1,260,469				
Recorder of Deeds	1,373,406	1,347,801				
Liquor Control Commission	14,179	10,157				
Human Services					2,187,619	1,969,883
Veterans Assistance Program					381,501	380,065
Outside Agency Support					1,000,000	1,000,000
Taxi Program					27,225	23,607
Facilities Management	10,854,760	8,474,101				
Information Technology	5,756,461	5,205,112				
Personnel Department	1,228,767	519,360				
Personnel Department - Security	1,164,764	684,915				
Credit Union	156,026	156,323				
Finance Department	2,721,206	2,416,378				
Corporate Fund - Capital	404,000	339,922				
County Audit	307,000	296,378				
General Fund Insurance	13,767,347	13,674,116				
General Fund Special Accounts	5,591,125	4,911,191				
Contingencies	560,918					
Psychological Services					911,732	875,137
Family Center					228,536	228,525
Board of Election Commissioners	4,339,916	3,162,274				
	<u>\$ 54,478,281</u>	<u>46,955,646</u>	<u>42,957,043</u>	<u>43,026,312</u>	<u>4,736,613</u>	<u>4,477,217</u>

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Judicial		Educational Services		Public Works	
	Budget	Actual	Budget	Actual	Budget	Actual
County Board	\$					
Ethics Commission						
Public Works Drainage					500,000	445,849
Clerk of the Circuit Court	8,386,109	8,154,390				
Circuit Court	1,992,533	1,951,826				
Public Defender	2,762,783	2,705,125				
Jury Commission	595,323	557,871				
County Sheriff						
Merit Commission						
State's Attorney	9,526,805	9,534,304				
State's Attorney Children Center	613,802	569,346				
County Coroner						
Office of Emergency Management						
Circuit Court Probation	9,206,609	9,013,736				
DUI Evaluation Program	671,292	591,007				
County Auditor						
Educational Service Region			844,525	783,137		
Supervisor of Assessments						
Board of Tax Review						
County Clerk						
County Treasurer						
Recorder of Deeds						
Liquor Control Commission						
Human Services						
Veterans Assistance Program						
Outside Agency Support						
Taxi Program						
Facilities Management						
Information Technology						
Personnel Department						
Personnel Department - Security						
Credit Union						
Finance Department						
Corporate Fund - Capital						
County Auditor						
General Fund Insurance						
General Fund Special Accounts						
Contingencies						
Psychological Services						
Family Center						
Board of Election Commissioners						
	\$ 33,755,256	33,077,605	844,525	783,137	500,000	445,849

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Capital Outlay		Total		Variance with Budget Positive (Negative)	2012
	Budget	Actual	Budget	Actual		Actual
County Board	\$		1,955,969	1,819,799	136,170	1,697,919
Ethics Commission			44,630	40,012	4,618	10,445
Public Works Drainage			500,000	445,849	54,151	389,070
Clerk of the Circuit Court			8,386,109	8,154,390	231,719	8,409,868
Circuit Court			1,992,533	1,951,826	40,707	2,012,948
Public Defender			2,762,783	2,705,125	57,658	2,712,096
Jury Commission			595,323	557,871	37,452	562,917
County Sheriff			40,719,922	40,817,177	(97,255)	41,177,973
Merit Commission			72,928	48,340	24,588	54,019
State's Attorney			9,526,805	9,534,304	(7,499)	9,410,950
State's Attorney Children Center			613,802	569,346	44,456	585,591
County Coroner			1,403,738	1,382,052	21,686	1,317,445
Office of Emergency Management			833,383	827,083	6,300	852,051
Circuit Court Probation			9,206,609	9,013,736	192,873	9,086,126
DUI Evaluation Program			671,292	591,007	80,285	551,329
County Auditor			520,535	495,074	25,461	493,697
Educational Service Region			844,525	783,137	61,388	850,760
Supervisor of Assessments			1,057,247	905,617	151,630	974,644
Board of Tax Review			171,884	153,355	18,529	169,999
County Clerk			1,043,787	1,034,952	8,835	999,326
County Treasurer			1,371,426	1,260,469	110,957	1,397,078
Recorder of Deeds			1,373,406	1,347,801	25,605	1,310,982
Liquor Control Commission			14,179	10,157	4,022	12,291
Human Services			2,187,619	1,969,883	217,736	2,116,178
Veterans Assistance Program			381,501	380,065	1,436	384,511
Outside Agency Support			1,000,000	1,000,000		1,000,000
Taxi Program			27,225	23,607	3,618	30,920
Facilities Management			10,854,760	8,474,101	2,380,659	7,988,454
Information Technology			5,756,461	5,205,112	551,349	4,905,785
Personnel Department			1,228,767	519,360	709,407	633,576
Personnel Department - Security			1,164,764	684,915	479,849	493,138
Credit Union			156,026	156,323	(297)	141,927
Finance Department			2,721,206	2,416,378	304,828	2,460,282
Corporate Fund - Capital	3,427,620	2,904,084	3,831,620	3,244,006	587,614	3,892,425
County Auditor			307,000	296,378	10,622	256,790
General Fund Insurance			13,767,347	13,674,116	93,231	12,856,671
General Fund Special Accounts			5,591,125	4,911,191	679,934	5,249,317
Contingencies			560,918		560,918	
Psychological Services			911,732	875,137	36,595	886,490
Family Center			228,536	228,525	11	193,218
Board of Election Commissioners			4,339,916	3,162,274	1,177,642	5,496,615
	\$ 3,427,620	2,904,084	140,699,338	131,669,850	9,029,488	134,025,821

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>COUNTY BOARD</u>				
Current				
Personnel	\$ 1,773,960	1,760,134	13,826	1,620,393
Commodities	6,633	4,289	2,344	2,778
Contractual	175,376	55,376	120,000	74,748
Total County Board	1,955,969	1,819,799	136,170	1,697,919
<u>ETHICS COMMISSION</u>				
Current				
Personnel	4,000	2,845	1,155	1,803
Contractual	40,630	37,167	3,463	8,642
Total Ethics Commission	44,630	40,012	4,618	10,445
<u>PUBLIC WORKS DRAINAGE</u>				
Current				
Commodities	36,172	34,631	1,541	3,916
Contractual	463,828	411,218	52,610	289,559
Total Current	500,000	445,849	54,151	293,475
Capital outlays				95,595
Total Public Works Drainage	500,000	445,849	54,151	389,070
<u>CLERK OF THE CIRCUIT COURT</u>				
Current				
Personnel	7,682,136	7,470,577	211,559	7,675,613
Commodities	87,500	62,400	25,100	79,585
Contractual	616,473	621,413	(4,940)	654,670
Total Clerk of the Circuit Court	8,386,109	8,154,390	231,719	8,409,868
<u>CIRCUIT COURT</u>				
Current				
Personnel	1,286,886	1,291,265	(4,379)	1,267,183
Commodities	82,398	76,647	5,751	77,703
Contractual	623,249	583,914	39,335	668,062
Total Circuit Court	1,992,533	1,951,826	40,707	2,012,948

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>PUBLIC DEFENDER</u>				
Current				
Personnel	2,637,889	2,623,230	14,659	2,605,269
Commodities	34,000	27,530	6,470	26,500
Contractual	90,894	54,365	36,529	80,327
Total Public Defender	2,762,783	2,705,125	57,658	2,712,096
<u>JURY COMMISSION</u>				
Current				
Personnel	186,932	181,065	5,867	178,923
Commodities	36,000	31,025	4,975	27,700
Contractual	372,391	345,781	26,610	356,294
Total Jury Commission	595,323	557,871	37,452	562,917
<u>COUNTY SHERIFF</u>				
Current				
Personnel	37,018,835	36,995,573	23,262	37,113,037
Commodities	1,810,654	1,810,553	101	1,809,153
Contractual	1,890,433	2,011,051	(120,618)	2,255,783
Total County Sheriff	40,719,922	40,817,177	(97,255)	41,177,973
<u>MERIT COMMISSION</u>				
Current				
Personnel	34,400	25,345	9,055	27,466
Commodities	850	141	709	913
Contractual	37,678	22,854	14,824	25,640
Total Merit Commission	72,928	48,340	24,588	54,019
<u>STATE'S ATTORNEY</u>				
Current				
Personnel	8,876,648	8,886,867	(10,219)	8,695,153
Commodities	119,957	119,948	9	132,982
Contractual	530,200	527,489	2,711	582,815
Total State's Attorney	9,526,805	9,534,304	(7,499)	9,410,950

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>STATE'S ATTORNEY CHILDREN'S CENTER</u>				
Current				
Personnel	522,112	489,007	33,105	483,389
Commodities	3,523	2,972	551	3,540
Contractual	88,167	77,367	10,800	98,662
Total State's Attorney Children's Center	613,802	569,346	44,456	585,591
<u>COUNTY CORONER</u>				
Current				
Personnel	1,097,496	1,099,461	(1,965)	1,084,156
Commodities	4,976	4,975	1	
Contractual	301,266	277,616	23,650	233,289
Total County Coroner	1,403,738	1,382,052	21,686	1,317,445
<u>OFFICE OF EMERGENCY MANAGEMENT</u>				
Current				
Personnel	737,403	737,471	(68)	755,732
Commodities	34,000	30,905	3,095	30,806
Contractual	61,980	58,707	3,273	65,513
Total Office of Emergency Management	833,383	827,083	6,300	852,051
<u>CIRCUIT COURT PROBATION</u>				
Current				
Personnel	8,216,997	8,226,789	(9,792)	8,178,139
Commodities	60,160	58,775	1,385	61,227
Contractual	929,452	728,172	201,280	846,760
Total Circuit Court Probation	9,206,609	9,013,736	192,873	9,086,126
<u>DUI EVALUATION PROGRAM</u>				
Current				
Personnel	636,942	561,457	75,485	520,764
Commodities	26,100	23,834	2,266	24,741
Contractual	8,250	5,716	2,534	5,824
Total DUI Evaluation Program	671,292	591,007	80,285	551,329

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>COUNTY AUDITOR</u>				
Current				
Personnel	504,435	484,986	19,449	490,727
Commodities	4,000	1,262	2,738	3,793
Contractual	12,100	8,826	3,274	(823)
Total County Auditor	520,535	495,074	25,461	493,697
<u>EDUCATIONAL SERVICE REGION</u>				
Current				
Personnel	636,471	575,086	61,385	636,519
Commodities	7,603	7,602	1	9,149
Contractual	200,451	200,449	2	205,092
Total Educational Service Region	844,525	783,137	61,388	850,760
<u>SUPERVISOR OF ASSESSMENTS</u>				
Current				
Personnel	782,672	744,030	38,642	758,192
Commodities	10,000	1,853	8,147	4,183
Contractual	264,575	159,734	104,841	212,269
Total Supervisor of Assessments	1,057,247	905,617	151,630	974,644
<u>BOARD OF TAX REVIEW</u>				
Current				
Personnel	160,944	145,719	15,225	161,135
Commodities	2,000	1,050	950	1,993
Contractual	8,940	6,586	2,354	6,871
Total Board of Tax Review	171,884	153,355	18,529	169,999
<u>COUNTY CLERK</u>				
Current				
Personnel	1,017,242	1,022,102	(4,860)	980,555
Commodities	20,200	10,753	9,447	14,316
Contractual	6,345	2,097	4,248	4,455
Total County Clerk	1,043,787	1,034,952	8,835	999,326

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>COUNTY TREASURER</u>				
Current				
Personnel	1,078,135	1,100,030	(21,895)	1,008,375
Commodities	12,310	8,553	3,757	6,041
Contractual	280,981	151,886	129,095	382,662
Total County Treasurer	1,371,426	1,260,469	110,957	1,397,078
<u>RECORDER OF DEEDS</u>				
Current				
Personnel	1,241,106	1,215,501	25,605	1,184,897
Commodities	27,000	27,000		27,759
Contractual	105,300	105,300		98,326
Total Recorder of Deeds	1,373,406	1,347,801	25,605	1,310,982
<u>LIQUOR CONTROL COMMISSION</u>				
Current				
Personnel	12,419	10,157	2,262	12,291
Contractual	1,760		1,760	
Total Liquor Control Commission	14,179	10,157	4,022	12,291
<u>HUMAN SERVICES</u>				
Current				
Personnel	1,137,192	970,878	166,314	1,103,462
Commodities	6,456	6,287	169	6,351
Contractual	1,043,971	992,718	51,253	1,006,365
Total Human Services	2,187,619	1,969,883	217,736	2,116,178
<u>VETERANS ASSISTANCE</u>				
<u>COMMISSION PROGRAM</u>				
Current				
Personnel	139,160	137,524	1,636	140,154
Commodities	2,241	2,238	3	2,249
Contractual	240,100	240,303	(203)	242,108
Total Veterans Assistance Commission Program	381,501	380,065	1,436	384,511
<u>OUTSIDE AGENCY SUPPORT</u>				
Current				
Contractual	1,000,000	1,000,000		1,000,000

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>TAXI PROGRAM</u>				
Current				
Contractual	27,225	23,607	3,618	30,920
<u>FACILITIES MANAGEMENT</u>				
Current				
Personnel	4,546,113	4,518,824	27,289	4,433,820
Commodities	1,016,020	857,481	158,539	729,079
Contractual	5,292,627	3,097,796	2,194,831	2,825,555
Total Facilities Management	10,854,760	8,474,101	2,380,659	7,988,454
<u>INFORMATION TECHNOLOGY</u>				
Current				
Personnel	2,813,666	2,804,448	9,218	2,608,721
Commodities	30,133	20,926	9,207	38,446
Contractual	2,912,662	2,379,738	532,924	2,258,618
Total Information Technology	5,756,461	5,205,112	551,349	4,905,785
<u>PERSONNEL DEPARTMENT</u>				
Current				
Personnel	943,867	440,889	502,978	443,587
Commodities	15,800	12,965	2,835	18,739
Contractual	269,100	65,506	203,594	171,250
Total Personnel Department	1,228,767	519,360	709,407	633,576
<u>PERSONNEL DEPARTMENT - SECURITY</u>				
Current				
Personnel	343,106	306,917	36,189	376,451
Commodities	32,821	31,002	1,819	35,367
Contractual	788,837	346,996	441,841	81,320
Total Personnel Department - Security	1,164,764	684,915	479,849	493,138
<u>CREDIT UNION</u>				
Current				
Personnel	156,026	156,323	(297)	141,927

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>FINANCE DEPARTMENT</u>				
Current				
Personnel	1,807,421	1,802,510	4,911	1,770,520
Commodities	259,500	198,695	60,805	252,784
Contractual	654,285	415,173	239,112	436,978
Total Finance Department	2,721,206	2,416,378	304,828	2,460,282
<u>CORPORATE FUND - CAPITAL</u>				
Current				
Commodities	404,000	339,922	64,078	536,460
Capital outlays	3,427,620	2,904,084	523,536	3,355,965
Total Corporate Fund - Capital	3,831,620	3,244,006	587,614	3,892,425
<u>COUNTY AUDIT</u>				
Current				
Contractual	307,000	296,378	10,622	256,790
<u>GENERAL FUND INSURANCE</u>				
Current				
Personnel	13,272,347	13,250,493	21,854	12,850,003
Contractual	495,000	423,623	71,377	6,668
Total General Fund Insurance	13,767,347	13,674,116	93,231	12,856,671
<u>GENERAL FUND SPECIAL ACCOUNTS</u>				
Current				
Personnel	2,675,625	2,594,272	81,353	2,244,575
Commodities	729,583	722,877	6,706	841,572
Contractual	2,185,917	1,594,042	591,875	2,163,170
Total General Fund Special Accounts	5,591,125	4,911,191	679,934	5,249,317
<u>CONTINGENCIES</u>				
Current				
Contractual	560,918		560,918	

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

GENERAL FUND

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
<u>PSYCHOLOGICAL SERVICES</u>				
Current				
Personnel	800,385	775,527	24,858	785,044
Commodities	7,200	5,342	1,858	6,640
Contractual	104,147	94,268	9,879	94,806
Total Psychological Services	911,732	875,137	36,595	886,490
<u>FAMILY CENTER</u>				
Current				
Personnel	225,881	225,870	11	190,488
Commodities	1,993	1,993		1,000
Contractual	662	662		1,730
Total Family Center	228,536	228,525	11	193,218
<u>BOARD OF ELECTION COMMISSIONERS</u>				
Current				
Personnel	1,480,413	1,405,217	75,196	1,593,836
Commodities	169,107	46,612	122,495	93,536
Contractual	2,690,396	1,710,445	979,951	3,809,243
Total Board of Election Commissioners	4,339,916	3,162,274	1,177,642	5,496,615
Total expenditures	\$ 140,699,338	131,669,850	9,029,488	134,025,821

DU PAGE COUNTY, ILLINOIS

SPECIAL REVENUE FUNDS

Budgeted Funds Only

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

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

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

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

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

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

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

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

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

Welfare Fraud Forfeiture – This fund is used to account for the revenue and expenditure of monies recovered by the State and distributed to the County, which are to be used solely in enforcement matters relating to the detection, investigation or prosecution of recipient fraud or vendor fraud.

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

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

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

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

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

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

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

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

Sheriff's Basic Correctional Officer Training Fund – This fund is used to account for the expenditure and related reimbursement to the County for hosting the University of Illinois Basic Correctional Officer (BCO) Training Courses. The County will be 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 related projects or services.

Coroner's Fee Fund – This fund is used to account for fees collected by or on behalf of the Coroner's Office, to be used for the purchase of electronic and forensic identification equipment or other related supplies and the 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 operations of the Juvenile Detention Screening and Transport Unit. The Unit is responsible for providing 24/7 screening of delinquent minors, for providing transportation for detained minors and to act as advocates for residents detained under the authority of the Court's jurisdiction.

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

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

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

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

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

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

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

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

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

Environmental Education Issues – This fund is used to account for expenditures relating to the Education of Governments and Individuals concerning important issues about the physical environment of DuPage County.

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

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

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

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

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

Housing Authority-Family Self-Sufficiency – This fund is used to account for program income previously earned which is required to be spent on the Family Self-Sufficiency program to provide housing, medical assistance, job training and child care assistance.

U. S. Department of Justice – This fund is used to account for Federal funding related to State criminal incarceration reimbursements, arson investigations, communications equipment purchases, GIS equipment purchases, County drug court enhancement and crime lab improvements. Also included are grants aiding the DuPage County State's Attorney for community prosecution, gun violence prosecution and child victim witness support programs.

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

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

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

Family Violence Coordinating Council – This fund is used to account for State grant funds received and expended for the establishment of the Family Violence Coordinating Council for the 18th Judicial Circuit Court of the State of Illinois.

Illinois Motor Vehicle BATTLE – This fund is used to account for monies received and expended from the Illinois Vehicle Theft Prevention Council to be used for the purpose of preventing auto theft throughout the County.

Tobacco Enforcement Program – This fund is used to account for a state grant program for the prevention of cigarette sales to minors.

Prince Crossing and Woodland Subdivision Project – This fund is used to account for revenue and expenditure of funds from the Illinois Department of Transportation for the Prince Crossing Road/Woodland Subdivision project.

Department of Human Services – This fund is used to account for Federal and State monies flowing through the Illinois Department of Human Services. The funds are expended to assist eligible county residents with supportive services, housing and rental assistance.

Clean Cities Project Grant – This fund is used to account for revenue and expenditure of grant funds received from the Gas Technology Institute for the conversion of 15 County vehicles to compressed natural gas.

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

FEMA Cooperating Technical Partnership – This fund is used to account for grant funds received from the Federal Emergency Management Agency (FEMA) and expenditures related to the administration and completion of an approved, cost shared, Cooperative Technical Partners Initiative or an approved Map Modernization Management Initiative.

Energy Efficiency and Conservation Block Grant – This fund is used to account for grant funds received from the U.S. Department of Energy to implement the County's Energy Efficiency & Conservation Strategy in order to reduce fossil fuel emissions, reduce total energy use, and improve energy efficiency in the building and transportation sectors of the County.

U.S. Department of Transportation RTA Job Access and Reverse Commute Program – This fund is used to account for grant funds received from the Federal Transit Administration and expenditures related to the implementation of the Ride DuPage Paratransit Coordination Project.

National Children's Alliance Program – This fund is used to account for the revenue and expenditure of funds at the Children's Center relating to a grant received from the National Children's Alliance.

DuPage River Restoration Grant – This fund is used to account for grant funds received from the National Oceanic and Atmospheric Administration for costs associated with the DuPage River Restoration: Kress Creek and the West Branch DuPage River project.

Illinois Emergency Management Agency – This fund is used to account for the revenue and expenditure of various grant projects, which represent federal funding, passed through the Illinois Emergency Management Agency. The purpose of these programs is to support local disaster preparedness efforts.

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

Illinois Department of Commerce and Economic Opportunity – This fund is used to account for Federal and State grant monies received and expended for programs which provide community services, such as rental assistance and medical assistance to eligible individuals and for programs designed to serve unemployed and underemployed County residents in obtaining jobs.

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

HUD Supportive Housing Grant – This fund is used to account for the revenue and expenditure of grant monies received from the Department of Housing and Urban Development which is used to fund support service for graduates of traditional funding programs and homeless families.

HUD Neighborhood Stabilization Program – This fund is used to account for the revenue and expenditure of grant monies received from the Department of Housing and Urban Development which is used to provide funding for the acquisition, rehabilitation, and resale of foreclosed homes within DuPage County.

HUD Homeless Management Information System – This fund is used to account for the revenue and expenditure of Federal funds awarded by the Department of Housing and Urban Development used to partially fund the development and implementation of a computer data base system which will assist in the referral and placement of homeless persons.

Area Agency on Aging – This fund is used to account for Federal and State grant monies received from the Illinois Department on Aging. These funds are used to provide services to seniors throughout the County.

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

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

Meacham Grove Kress Creek Project – This fund is used to account for Federal grant funds received from the Natural Resources Conservation Service (NRCS) for expenditures related to providing flood relief in urban areas on the Meacham Grove Reservoir and Kress Creek Watershed Diversion projects.

State Court Improvement Grant – This fund is used to account for grant funds received from the Administrative Office of the Illinois Courts to conduct a one-day training for court and other agency support personnel.

Children's Advocacy Services – This fund is to account for grant funds received from the Illinois Department of Children and Family Services. These funds are administered by the DuPage County Children's Center and are used for child advocacy services.

Illinois Criminal Justice Information Authority – These funds are used to account for revenue and expenditure of Federal grant funds flowing through the State for programs for the prevention of juvenile delinquency, multi-jurisdictional drug prosecution, supporting the County's Children's Center and supporting child victims of crime programs.

U.S. EPA Wetland Survey and Mapping Project Grant - 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.

West Branch DuPage River Corridor Restoration Project Grant – This fund is used to account for revenue and expenditure of Federal grant funds received from the Illinois Environmental Protection Agency for the West Branch DuPage River Corridor Restoration Project.

Illinois Violence Prevention Authority Arrest Grant – 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 "Grants to Encourage Arrest and Enforcement of Protective Orders" (Arrest Grant) in DuPage County.

Illinois Law Enforcement Training and Standards Board Camera Grant – This fund is used to account for revenue and expenditure of grant funds received from the Illinois Law Enforcement Training and Standards Board for the purchase and installation of squad car video cameras.

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

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

DUPAGE COUNTY, ILLINOIS

D-1

COMBINED SCHEDULE OF BALANCE SHEETS

SPECIAL REVENUE FUNDS

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	2013	2012*
ASSETS		
Cash		
Demand deposits	\$ 73,273,797	64,077,208
Certificates of deposit	10,117,000	12,274,406
Investments	14,763,525	13,301,580
Receivables		
Taxes	37,442,571	37,024,336
Interest	42,458	43,347
Accounts	8,422,411	12,185,141
Other		5,371
Due from Federal, State and other governmental units	17,468,234	23,455,191
Due from other funds	5,275,043	5,978,253
Advances receivable from other funds	849,163	980,306
Inventory	476,658	534,484
Other assets	37,903	16,965
Total assets	<u>\$ 168,168,763</u>	<u>169,876,588</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities		
Accounts payable	\$ 8,358,159	10,432,520
Accrued payroll	1,407,983	1,277,247
Accrued compensated absences - current	78,674	115,435
Due to Federal, State and other governmental units	10,036,883	5,911,341
Due to other funds	5,316,932	9,785,480
Due to component unit		
Advances payable to other funds	4,755,079	2,451,333
Unearned revenue		26,693,890
Retainage payable	301,330	156,704
Other liabilities	1,760,187	944,639
Total liabilities	<u>32,015,227</u>	<u>57,768,589</u>
Deferred inflows of resources		
Unavailable property taxes	37,054,392	18,590,867
Unavailable intergovernmental revenues	14,773,543	9,610,375
Total deferred inflows of resources	<u>51,827,935</u>	<u>28,201,242</u>
Fund balances		
Nonspendable		
Prepaid expenditures	37,903	16,965
Inventory	476,658	534,484
Advances receivable from other funds	849,163	856,375
Restricted for		
Grant programs	3,153,756	1,944,246
Employee benefits	6,660,061	9,910,445
Health and public safety purposes	2,808,665	1,670,406
Highways, streets and bridges purposes	23,148,110	18,997,799
Wetland mitigation purposes	9,048,466	15,699,624
Judicial purposes	8,456,449	8,197,189
Other purposes	3,918,595	3,473,620
Committed for		
Other purposes	8,129,295	6,795,342
Employee benefits	2,229,826	
Assigned for		
Public health purposes	16,346,867	17,354,958
Unassigned	(938,213)	(1,544,696)
Total fund balances	<u>84,325,601</u>	<u>83,906,757</u>
	<u>\$ 168,168,763</u>	<u>169,876,588</u>

* The effects of GASB 65 have not been considered for the Health Department Fund, Health Department – Illinois Municipal Retirement Fund, and Health Department – FICA Fund 2012 balances. As a result presentation for 2012 is based off of prior year pre-GASB 65 implementation balances.

DUPAGE COUNTY, ILLINOIS

D-2

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	2013	2012
Revenues		
Taxes	\$ 36,641,299	55,868,101
Intergovernmental	67,146,965	73,060,003
Court fees and fines	5,666,148	6,707,828
Fees, licenses and permits	11,397,094	11,666,997
Charges for services	26,318,001	23,155,272
Investment income	66,192	315,895
Miscellaneous	2,976,769	1,955,334
Total revenues	150,212,468	172,729,430
Expenditures		
Current		
General government	27,685,000	26,964,798
Health and public safety	77,991,931	77,517,536
Highways, streets and bridges	19,328,069	19,415,936
Public services	26,241,731	28,815,358
Judicial	8,421,142	9,736,310
Conservation and recreation	37,844	194,277
Public works	7,484,080	4,848,382
Total current	167,189,797	167,492,597
Capital outlays	14,840,012	15,587,223
Total expenditures	182,029,809	183,079,820
Excess (deficiency) of revenues over expenditures	(31,817,341)	(10,350,390)
Other financing sources (uses)		
Transfers in	44,813,513	25,976,690
Transfers out	(13,672,316)	(7,349,987)
Proceeds from sale of assets	1,094,988	
Total other financing sources (uses)	32,236,185	18,626,703
Net change in fund balance	418,844	8,276,313
Fund balance		
December 1	83,906,757	75,630,444
November 30	\$ 84,325,601	83,906,757

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Original Budget	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
HEALTH DEPARTMENT (Major Fund)					
Revenues					
Taxes	\$ 13,225,872	13,225,872	13,096,131	(129,741)	13,307,448
Intergovernmental	12,455,346	14,164,812	15,466,454	1,301,642	11,893,742
Charges for services	13,954,454	13,629,454	13,432,507	(196,947)	13,395,630
Investment income	7,272	7,272	11,824	4,552	8,856
Miscellaneous	470,100	770,100	883,858	113,758	287,382
Total revenues	40,113,044	41,797,510	42,890,774	1,093,264	38,893,058
Expenditures					
Current					
Health and public safety					
Personnel	29,838,458	29,389,973	27,856,353	1,533,620	27,828,036
Commodities	1,152,863	1,600,915	1,433,768	167,147	1,295,425
Contractual	7,021,723	8,460,468	7,321,120	1,139,348	6,021,214
Total current	38,013,044	39,451,356	36,611,241	2,840,115	35,144,675
Capital outlays	2,100,000	2,346,154	1,920,803	425,351	1,745,129
Total expenditures	40,113,044	41,797,510	38,532,044	3,265,466	36,889,804
Excess (deficiency) of revenues over expenditures	-	-	4,358,730	4,358,730	2,003,254
Other financing sources (uses)					
Transfer out					
Capital Projects					
Health Dept. Infrastructure fund			(4,814,071)		
Proceeds from sale of assets			565,688		
Anticipated grant sources	2,750,000	1,065,534		(1,065,534)	
Anticipated grant uses	(2,750,000)	(1,065,534)		1,065,534	
Total other financing sources (uses)	-	-	(4,248,383)	-	-
Net change in fund balance - budgetary basis	\$ -	-	110,347	4,358,730	2,003,254
Net change - budget to GAAP adjustment			(42,804)		(100,489)
Net change in fund balance - GAAP basis			67,543		1,902,765
Fund balance					
December 1			17,700,903		15,798,138
November 30			17,768,446		17,700,903

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
LOCAL GASOLINE TAX (Major Fund)				
Revenues				
Intergovernmental				
Federal	\$ 400,000	353,971	(46,029)	474,967
State	825,101	1,829,351	1,004,250	762,818
Fees, licenses and permits	435,000	586,996	151,996	498,002
Charges for services	1,965,000	1,281,964	(683,036)	1,626,911
Investment income	50,000	10,057	(39,943)	52,007
Miscellaneous	320,000	537,600	217,600	380,149
Total revenues	3,995,101	4,599,939	604,838	3,794,854
Expenditures				
Current				
Highway, streets and bridges				
Personnel	9,890,638	8,920,224	970,414	8,816,768
Commodities	4,792,750	2,702,604	2,090,146	3,928,450
Contractual	6,037,378	3,123,537	2,913,841	3,741,019
Total current	20,720,766	14,746,365	5,974,401	16,486,237
Capital outlays	12,377,236	3,003,225	9,374,011	4,580,394
Total expenditures	33,098,002	17,749,590	15,348,412	21,066,631
Excess (deficiency) of revenues over expenditures	(29,102,901)	(13,149,651)	15,953,250	(17,271,777)
Other financing sources				
Transfer in				
Debt Service				
2005 Transportation Revenue	19,000,000	15,128,734	(3,871,266)	18,882,265
Refunding Bonds	25,000	529,300	504,300	
Proceeds from sale of assets				
Total other financing sources	19,025,000	15,658,034	(3,366,966)	18,882,265
Net change in fund balance	(10,077,901)	2,508,383	12,586,284	1,610,488
Fund balance				
December 1	9,732,214	9,732,214		8,121,726
November 30	\$ (345,687)	12,240,597	12,586,284	9,732,214

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
CONVALESCENT CENTER (Major Fund)				
Revenues				
Intergovernmental				
State	\$ 25,161,030	18,606,482	(6,554,548)	21,241,266
Charges for services	7,380,450	11,261,781	3,881,331	7,822,131
Investment income	1,500	3,663	2,163	8,713
Miscellaneous	39,800	43,644	3,844	15,450
Total revenues	32,582,780	29,915,570	(2,667,210)	29,087,560
Expenditures				
Current				
Health and public safety				
Personnel	24,957,697	25,185,676	(227,979)	25,285,674
Commodities	5,122,251	4,452,800	669,451	4,714,103
Contractual	4,191,556	5,887,951	(1,696,395)	6,315,460
Total current	34,271,504	35,526,427	(1,254,923)	36,315,237
Capital outlays	690,560	507,093	183,467	337,173
Total expenditures	34,962,064	36,033,520	(1,071,456)	36,652,410
Excess (deficiency) of revenues over expenditures	(2,379,284)	(6,117,950)	(3,738,666)	(7,564,850)
Other financing sources				
Transfers in				
General Fund	2,400,000	5,029,836	2,629,836	4,993,398
Special Revenue				
IMRF		831,896	831,896	
Social Security		624,439	624,439	
Internal Service		591,244	591,244	1,100,721
Proceeds from sale of assets	3,000		(3,000)	
Total other financing sources	2,403,000	7,077,415	4,674,415	6,094,119
Net change in fund balance	23,716	959,465	935,749	(1,470,731)
Fund balance				
December 1	1,862,850	1,862,850		3,333,581
November 30	\$ 1,886,566	2,822,315	935,749	1,862,850

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
HEALTH DEPARTMENT - ILLINOIS MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 2,781,748	2,812,077	30,329	2,769,925
Intergovernmental	75,000	70,976	(4,024)	62,548
Investment income	1,616	2,471	855	2,053
Total revenues	2,858,364	2,885,524	27,160	2,834,526
Expenditures				
Current				
Health and public safety				
Personnel	2,858,364	2,793,442	64,922	2,588,463
Net change in fund balance	-	92,082	92,082	246,063
Fund balance				
December 1	3,561,128	3,561,128		3,315,065
November 30	\$ 3,561,128	3,653,210	92,082	3,561,128

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
HEALTH DEPARTMENT - FICA				
Revenues				
Taxes	\$ 1,892,380	1,884,444	(7,936)	2,010,737
Investment income	1,212	2,041	829	1,675
Total revenues	1,893,592	1,886,485	(7,107)	2,012,412
Expenditures				
Current				
Health and public safety				
Personnel	1,893,592	1,782,196	111,396	1,793,474
Excess (deficiency) of revenues over expenditures	-	104,289	(104,289)	218,938
Other financing sources (uses)				
Anticipated grant uses	125,000		(125,000)	
Net change in fund balance	(125,000)	104,289	229,289	218,938
Fund balance				
December 1	2,902,562	2,902,562		2,683,624
November 30	\$ 2,777,562	3,006,851	229,289	2,902,562

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
STORMWATER DRAINAGE				
Revenues				
Taxes	\$ 9,015,000	8,962,099	(52,901)	8,490,971
Intergovernmental				
Federal	304,000	34,930	(269,070)	130,130
Fees, licenses and permits	357,800	207,577	(150,223)	320,186
Investment income	15,000	(2,535)	(17,535)	13,991
Miscellaneous				
Other	5,000	109,024	104,024	30,037
Total revenues	9,696,800	9,311,095	(385,705)	8,985,315
Expenditures				
Current				
Public works				
Personnel	2,774,181	2,608,458	165,723	2,468,836
Commodities	99,450	68,224	31,226	44,767
Contractual	3,696,640	1,929,845	1,766,795	2,032,321
Total current	6,570,271	4,606,527	1,963,744	4,545,924
Capital outlays	582,000	218,783	363,217	38,056
Total expenditures	7,152,271	4,825,310	2,326,961	4,583,980
Excess of revenues over expenditures	2,544,529	4,485,785	1,941,256	4,401,335
Other financing sources (uses)				
Transfers in				
General Fund	4,250,000	4,250,000		4,100,000
Debt Service				
2001 General Obligation Bonds - Stormwater Project		3,644	3,644	
2002 General Obligation Refunding Bonds - Stormwater Project		7,668	7,668	
Transfers out				
Debt Service				
1993 General Obligation Bonds - Stormwater Project	(5,301,770)	(5,296,500)	5,270	(1,871,500)
2002 General Obligation Refunding Bonds - Stormwater Project				(3,416,500)
2006 General Obligation Refunding Bonds - Stormwater Project	(2,062,063)	(2,060,500)	1,563	(2,061,500)
Total other financing sources (uses)	(3,113,833)	(3,095,688)	18,145	(3,249,500)
Net change in fund balance	(569,304)	1,390,097	1,959,401	1,151,835
Fund balance				
December 1	6,230,370	6,230,370		5,078,535
November 30	\$ 5,661,066	7,620,467	1,959,401	6,230,370

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ILLINOIS MUNICIPAL RETIREMENT				
Revenues				
Taxes	\$ 5,107,500	5,134,426	26,926	5,147,168
Intergovernmental				
State	400,000	425,290	25,290	383,637
Investment income	100	106	6	2,420
Total revenues	5,507,600	5,559,822	52,222	5,533,225
Expenditures				
Current				
General government				
Personnel	16,384,011	16,323,415	60,596	15,212,858
Excess (deficiency) of revenues over expenditures	(10,876,411)	(10,763,593)	112,818	(9,679,633)
Other financing sources (uses)				
Transfers in				
General Fund	10,762,833	10,723,903	(38,930)	10,354,652
Transfers out				
Special Revenue				
Convalescent Center		(831,896)	(831,896)	
Total other financing sources (uses)	10,762,833	9,892,007	(870,826)	10,354,652
Net change in fund balance	(113,578)	(871,586)	(758,008)	675,019
Fund balance				
December 1	2,297,493	2,297,493		1,622,474
November 30	\$ 2,183,915	1,425,907	(758,008)	2,297,493

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
SOCIAL SECURITY				
Revenues				
Taxes	\$ 3,504,500	3,480,357	(24,143)	3,494,055
Investment income	100	(603)	(703)	1,769
Total revenues	3,504,600	3,479,754	(24,846)	3,495,824
Expenditures				
Current				
General government				
Personnel	7,270,667	6,903,437	367,230	6,900,454
Excess (deficiency) of revenues over expenditures	(3,766,067)	(3,423,683)	342,384	(3,404,630)
Other financing sources (uses)				
Transfers in				
General Fund	3,732,545	3,695,732	(36,813)	3,405,833
Transfers out				
Special Revenue				
Convalescent Center		(624,439)	(624,439)	
Total other financing sources (uses)	3,732,545	3,071,293	(661,252)	3,405,833
Net change in fund balance	(33,522)	(352,390)	(318,868)	1,203
Fund balance				
December 1	1,700,658	1,700,658		1,699,455
November 30	\$ 1,667,136	1,348,268	(318,868)	1,700,658

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
COURT DOCUMENT STORAGE				
Revenues				
Court fees and fines	\$ 2,828,940	2,466,797	(362,143)	2,718,001
Investment income	481	(943)	(1,424)	3,380
Total revenues	2,829,421	2,465,854	(363,567)	2,721,381
Expenditures				
Current				
Judicial				
Commodities	354,000	99,692	254,308	138,362
Contractual	2,456,000	1,945,451	64,210	2,386,798
Total current	2,810,000	2,045,143	318,518	2,525,160
Capital outlays	180,000		180,000	61,975
Total expenditures	2,990,000	2,045,143	498,518	2,587,135
Net change in fund balance	(160,579)	420,711	581,290	134,246
Fund balance				
December 1	549,132	549,132		414,886
November 30	\$ 388,553	969,843	581,290	549,132

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
WELFARE FRAUD FORFEITURE				
Revenues				
Investment income	\$ 10	(29)	(39)	102
Expenditures				
Current				
Public services				
Personnel	18,283	18,305	(22)	19,200
Contractual				500
Total expenditures	18,283	18,305	(22)	19,700
Net change in fund balance	(18,273)	(18,334)	(61)	(19,598)
Fund balance				
December 1	18,334	18,334		37,932
November 30	\$ 61	-	(61)	18,334

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
CRIME LABORATORY				
Revenues				
Fees, licenses and permits	\$ 42,016	135,966	93,950	20,918
Investment income		64	64	168
Total revenues	42,016	136,030	94,014	21,086
Expenditures				
Current				
Health and public safety				
Commodities	25,066	22,804	2,262	40,280
Contractual	34,475	32,501	1,974	28,752
Total current	59,541	55,305	4,236	69,032
Capital outlays	17,159	17,159		
Total expenditures	76,700	72,464	4,236	69,032
Net change in fund balance	(34,684)	63,566	98,250	(47,946)
Fund balance				
December 1	33,032	33,032		80,978
November 30	\$ (1,652)	96,598	98,250	33,032

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
COUNTY CLERK DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 60,000	69,870	9,870	67,210
Investment income	400	(93)	(493)	814
Total revenues	60,400	69,777	9,377	68,024
Expenditures				
Current				
General government				
Personnel	20,000	4,959	15,041	8,969
Commodities	12,000	4,535	7,465	12,154
Contractual	51,000	14,390	36,610	18,554
Total expenditures	83,000	23,884	59,116	39,677
Net change in fund balance	(22,600)	45,893	68,493	28,347
Fund balance				
December 1	210,259	210,259		181,912
November 30	\$ 187,659	256,152	68,493	210,259

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ARRESTEE'S MEDICAL COST				
Revenues				
Fees, licenses and permits	\$ 70,551	72,380	1,829	65,256
Investment income	200	(378)	(578)	857
Total revenues	70,751	72,002	1,251	66,113
Expenditures				
Current				
Health and public safety				
Contractual	150,000		150,000	150,000
Net change in fund balance	(79,249)	72,002	151,251	(83,887)
Fund balance				
December 1	109,312	109,312		193,199
November 30	\$ 30,063	181,314	151,251	109,312

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
CHILDREN'S WAITING ROOM FEE				
Revenues				
Fees, licenses and permits	\$ 125,000	97,840	(27,160)	115,751
Investment income	1,500	(321)	(1,821)	1,672
Total revenues	126,500	97,519	(28,981)	117,423
Expenditures				
Current				
Judicial				
Contractual	100,000	77,178	22,822	108,372
Net change in fund balance	26,500	20,341	(6,159)	9,051
Fund balance				
December 1	410,650	410,650		401,599
November 30	\$ 437,150	430,991	(6,159)	410,650

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
DETENTION VARIANCE FEE				
Revenues				
Fees, licenses and permits	\$ 500	5,875	5,375	26,802
Investment income		(294)	(294)	1,182
Total revenues	500	5,581	5,081	27,984
Expenditures				
Current				
Public works				
Contractual	32,900		32,900	
Capital outlays	323,000		323,000	
Total expenditures	355,900	-	355,900	-
Excess (deficiencies) of revenues over expenditures	(355,400)	5,581	360,981	27,984
Other financing uses				
Transfers out				
Special Revenue				
Fee in Lieu of Water Quality Fund		(36,205)	36,205	
Net change in fund balance	(355,400)	(30,624)	324,776	27,984
Fund balance				
December 1	302,430	302,430		274,446
November 30	\$ (52,970)	271,806	324,776	302,430

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
GIS RECORDER				
Revenues				
Fees, licenses and permits	\$ 183,600	179,507	(4,093)	173,389
Investment income	825	(820)	(1,645)	3,177
Total revenues	184,425	178,687	(5,738)	176,566
Expenditures				
Current				
General government				
Personnel	99,409	84,741	14,668	78,034
Commodities	3,500	1,646	1,854	8,555
Contractual	165,000	156,407	8,593	229,430
Total expenditures	267,909	242,794	25,115	316,019
Net change in fund balance	(83,484)	(64,107)	19,377	(139,453)
Fund balance				
December 1	737,461	737,461		876,914
November 30	\$ 653,977	673,354	19,377	737,461

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
GIS DATA PROCESSING				
Revenues				
Fees, licenses and permits	\$ 2,100,000	2,431,654	331,654	2,342,834
Investment income	6,600	462	(6,138)	475
Total revenues	2,106,600	2,432,116	325,516	2,343,309
Expenditures				
Current				
General government				
Personnel	1,325,869	1,156,969	168,900	1,296,929
Commodities	52,278	31,785	20,493	29,520
Contractual	1,016,715	814,277	202,438	824,134
Total current	2,394,862	2,003,031	391,831	2,150,583
Capital outlays	77,436	76,818	618	109,650
Total expenditures	2,472,298	2,079,849	392,449	2,260,233
Net change in fund balance	(365,698)	352,267	717,965	83,076
Fund balance				
December 1	(229,183)	(229,183)		(312,259)
November 30	\$ (594,881)	123,084	717,965	(229,183)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
EMERGENCY DEPLOYMENT REIMBURSEMENT				
Revenues				
Fees, licenses and permits	\$ 13,934		(13,934)	
Expenditures				
Health and public safety				
Personnel	11,900		11,900	
Commodities	1,034		1,034	
Contractual	1,000		1,000	
Total expenditures	13,934	-	13,934	-
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
SHERIFF'S BASIC CORRECTIONAL OFFICER TRAINING FUND				
Revenues				
Charges for services	\$ 116,070	173,493	57,423	149,889
Investment income		(49)	(49)	232
Total revenues	116,070	173,444	57,374	150,121
Expenditures				
Current				
Health and public safety				
Personnel	13,461	9,860	3,601	11,575
Commodities	16,281	7,585	8,696	14,673
Contractual	177,959	129,833	48,126	176,296
Total expenditures	207,701	147,278	60,423	202,544
Net change in fund balance	(91,631)	26,166	117,797	(52,423)
Fund balance				
December 1	(31,525)	(31,525)		20,898
November 30	\$ (123,156)	(5,359)	117,797	(31,525)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ECONOMIC DEVELOPMENT AND PLANNING				
Revenues				
Intergovernmental				
Federal	\$			
State	154,000	162,223	8,223	160,169
Fees, licenses and permits	2,046,600	2,311,458	264,858	2,885,678
Charges for services	400	349	(51)	
Investment income	2,265	1,791	(474)	2,532
Miscellaneous	81,650	68,993	(12,657)	98,830
Total revenues	2,284,915	2,544,814	259,899	3,147,209
Expenditures				
Current				
Public services				
Personnel	1,826,958	1,621,338	205,620	1,509,746
Commodities	38,700	32,172	6,528	45,273
Contractual	1,094,540	1,121,489	(26,949)	1,199,906
Total current	2,960,198	2,774,999	185,199	2,754,925
Capital outlays	64,500	64,500		
Total expenditures	3,024,698	2,839,499	185,199	2,754,925
Excess (deficiency) of revenues over expenditures	(739,783)	(294,685)	445,098	392,284
Other financing sources				
Transfers in				
General Fund	450,000	448,683	(1,317)	558,500
Environmental Education Issues				487
Total other financing sources	450,000	448,683	(1,317)	558,987
Net change in fund balance	(289,783)	153,998	443,781	951,271
Fund balance				
December 1	(481,805)	(481,805)		(1,433,076)
November 30	\$ (771,588)	(327,807)	443,781	(481,805)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
NEUTRAL SITE CUSTODY EXCHANGE				
Revenues				
Fees, licenses and permits	\$ 315,000	260,757	(54,243)	310,463
Investment income	500	(533)	(1,033)	2,029
Miscellaneous	1,000	18,870	17,870	1,899
Total revenues	316,500	279,094	(37,406)	314,391
Expenditures				
Current				
Judicial				
Personnel	182,852	163,896	18,956	192,289
Commodities	13,417	13,040	377	3,657
Contractual	73,543	81,278	(7,735)	93,503
Total current	269,812	258,214	11,598	289,449
Capital outlays	135,000	134,101	899	
Total expenditures	404,812	392,315	12,497	289,449
Net change in fund balance	(88,312)	(113,221)	(24,909)	24,942
Fund balance				
December 1	489,735	489,735		464,793
November 30	\$ 401,423	376,514	(24,909)	489,735

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
SHERIFF'S POLICE VEHICLE				
Revenues				
Fees, licenses and permits	\$ 38,577	48,682	10,105	34,976
Investment Income		(118)	(118)	131
Total revenues	38,577	48,564	9,987	35,107
Expenditures				
Current				
Health and public safety				
Commodities	85,050	77,971	7,079	28,349
Net change in fund balance	(46,473)	(29,407)	17,066	6,758
Fund balance				
December 1	18,311	18,311		11,553
November 30	\$ (28,162)	(11,096)	17,066	18,311

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
RENTAL HOUSING SUPPORT PROGRAM				
Revenues				
Fees, licenses and permits	\$ 77,928	36,548	(41,380)	81,121
Investment income	842	(631)	(1,473)	1,656
Total revenues	78,770	35,917	(42,853)	82,777
Expenditures				
Current				
Public Services				
Personnel	91,368	54,011	37,357	70,257
Commodities	6,000	6,000		6,879
Contractual	83,000	83,592	(592)	61,118
Total expenditures	180,368	143,603	36,765	138,254
Net change in fund balance	(101,598)	(107,686)	(6,088)	(55,477)
Fund balance				
December 1	369,248	369,248		424,725
November 30	\$ 267,650	261,562	(6,088)	369,248

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
OEM COMMUNITY EDUCATION AND VOLUNTARY OUTREACH				
Revenues				
Charges for Services	\$ 26,000	21,790	(4,210)	21,545
Expenditures				
Current				
Health & Public Safety				
Commodities	2,000	800	1,200	1,289
Contractual	24,000	19,949	4,051	20,528
Total expenditures	26,000	20,749	5,251	21,817
Net change in fund balance	-	1,041	1,041	(272)
Fund balance				
December 1	1,260	1,260		1,532
November 30	\$ 1,260	2,301	1,041	1,260

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
CONVALESCENT CENTER FOUNDATION FUNDED PROJECTS				
Revenues				
Investment income	\$	(27)	(27)	103
Miscellaneous	50,000	45,113	(4,887)	5,430
Total revenues	50,000	45,086	(4,914)	5,533
Expenditures				
Capital outlays	163,000	89,629	73,371	27,709
Net change in fund balance	(113,000)	(44,543)	68,457	(22,176)
Fund balance				
December 1	8,207	8,207		30,383
November 30	\$ (104,793)	(36,336)	68,457	8,207

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
CORONER'S FEE FUND				
Revenues				
Fees, licenses and permits	\$ 155,000	165,607	10,607	149,826
Investment income	2,000	(41)	(2,041)	120
Total revenues	157,000	165,566	8,566	149,946
Expenditures				
Current				
General Government				
Personnel	75,005	82,180	(7,175)	69,074
Commodities	16,900	16,861	39	19,782
Contractual	79,300	77,328	1,972	90,998
Total expenditures	171,205	176,369	(5,164)	179,854
Net change in fund balance	(14,205)	(10,803)	13,730	(29,908)
Fund balance				
December 1	(3,566)	(3,566)		26,342
November 30	\$ (17,771)	(14,369)	13,730	(3,566)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION				
Revenues				
Court fees and fines	\$ 231,656	187,085	(44,571)	495,079
Investment income	54	120	352	404
Total revenues	231,710	187,205	(44,219)	495,483
Expenditures				
Current				
Judicial				
Personnel				24,122
Commodities	28,000	7,766	20,234	27,680
Contractual	210,100		210,100	191,309
Total current	238,100	7,766	230,334	243,111
Capital outlays	15,000	4,176	10,824	
Total expenditures	253,100	11,942	241,158	243,111
Net change in fund balance	(21,390)	175,263	196,653	252,372
Fund balance				
December 1	367,669	367,669		115,297
November 30	\$ 346,279	542,932	196,653	367,669

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
YOUTH HOME				
Revenues				
Taxes	\$ 1,250,000	1,271,765	21,765	1,765,532
Intergovernmental				
State	66,000	86,822	20,822	361,682
Investment income		1,006	1,006	464
Miscellaneous				
Parent reimbursement	2,500	3,130	630	2,705
Other		2,282	2,282	8,509
Total revenues	1,318,500	1,365,005	46,505	2,138,892
Expenditures				
Current				
Judicial				
Personnel	408,889	395,421	13,468	640,737
Commodities	29,204	10,921	18,283	21,852
Contractual	875,256	745,634	129,622	668,163
Total current	1,313,349	1,151,976	161,373	1,330,752
Capital outlays				54,415
Total expenditures	1,313,349	1,151,976	161,373	1,385,167
Net change in fund balance	5,151	213,029	207,878	753,725
Fund balance				
December 1	(158,472)	(158,472)		(912,197)
November 30	\$ (153,321)	54,557	207,878	(158,472)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
DRUG COURT AND MENTAL ILLNESS COURT ALTERNATIVE PROGRAM				
Revenues				
Court fees and fines	\$ 720,000	601,334	(118,666)	663,486
Investment income	150	(241)	(391)	899
Total revenues	720,150	601,093	(119,057)	664,385
Expenditures				
Current				
Judicial				
Personnel	388,915	369,048	19,867	431,722
Commodities	3,644	608	3,036	1,101
Contractual	304,874	119,763	185,111	330,950
Total expenditures	697,433	489,419	208,014	763,773
Net change in fund balance	22,717	111,674	88,957	(99,388)
Fund balance				
December 1	67,894	67,894		167,282
November 30	\$ 90,611	179,568	88,957	67,894

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
HIGHWAY MOTOR FUEL TAX				
Revenues				
Intergovernmental				
Federal	\$	357,582	357,582	49,907
State	4,853,734	4,350,886	(502,848)	6,503,679
Investment income	55,000	10,093	(44,907)	64,656
Total revenues	4,908,734	4,718,561	(190,173)	6,618,242
Expenditures				
Current				
Highway, streets and bridges				
Contractual	5,320,000	4,581,704	738,296	2,929,699
Capital outlays	12,578,925	1,964,639	10,614,286	5,343,908
Total expenditures	17,898,925	6,546,343	11,352,582	8,273,607
Excess (deficiency) of revenues over expenditures	(12,990,191)	(1,827,782)	11,162,409	(1,655,365)
Other financing sources				
Transfers in				
Debt Service				
2005 Transportation Revenue				
Refunding Bonds	3,010,000	3,432,824	422,824	1,463,099
Net change in fund balance	(9,980,191)	1,605,042	11,585,233	(192,266)
Fund balance				
December 1	9,199,551	9,199,551		9,391,817
November 30	\$ (780,640)	10,804,593	11,585,233	9,199,551

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ANIMAL CONTROL ACT				
Revenues				
Fees, licenses and permits	\$ 1,624,384	1,445,011	(179,373)	1,441,232
Charges for services	144,900	135,904	(8,996)	129,130
Investment income	3,000	3,229	229	6,007
Miscellaneous	41,010	19,769	(21,241)	24,207
Total revenues	1,813,294	1,603,913	(209,381)	1,600,576
Expenditures				
Current				
General government				
Personnel	1,217,725	1,028,957	188,768	1,201,402
Commodities	153,500	89,736	63,764	118,301
Contractual	427,743	342,120	85,623	376,744
Total current	1,798,968	1,460,813	338,155	1,696,447
Capital outlays	25,000		25,000	
Total expenditures	1,823,968	1,460,813	363,155	1,696,447
Net change in fund balance	(10,674)	143,100	153,774	(95,871)
Fund balance				
December 1	929,009	929,009		1,024,880
November 30	\$ 918,335	1,072,109	153,774	929,009

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
LAW LIBRARY				
Revenues				
Fees, licenses and permits	\$ 500,700	423,617	(77,083)	504,123
Charges for services	10,500	10,213	(287)	10,036
Investment income	3,000	338	(2,662)	6,366
Total revenues	514,200	434,168	(80,032)	520,525
Expenditures				
Current				
Judicial				
Personnel	207,256	206,165	1,091	176,889
Commodities	290,000	263,468	26,532	227,811
Contractual	71,121	67,385	3,736	57,138
Total expenditures	568,377	537,018	31,359	461,838
Net change in fund balance	(54,177)	(102,850)	(48,673)	58,687
Fund balance				
December 1	1,260,990	1,260,990		1,202,303
November 30	\$ 1,206,813	1,158,140	(48,673)	1,260,990

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
PROBATION SERVICES				
Revenues				
Fees, licenses and permits	\$ 822,000	1,100,389	278,389	894,948
Investment income		(2,251)	(2,251)	12,968
Miscellaneous	6,000	14,414	8,414	13,955
Total revenues	828,000	1,112,552	284,552	921,871
Expenditures				
Current				
Judicial				
Commodities	59,244	51,785	7,459	36,252
Contractual	704,056	484,410	219,646	639,208
Total current	763,300	536,195	227,105	675,460
Capital outlays	764,000	541,275	222,725	243,729
Total expenditures	1,527,300	1,077,470	449,830	919,189
Excess (deficiency) of revenues over expenditures	(699,300)	35,082	734,382	2,682
Other financing sources				
Transfers in				
Special Revenue				
Illinois Criminal Justice Information Authority		8,705	8,705	
Net change in fund balance	(699,300)	43,787	743,087	2,682
Fund balance				
December 1	3,488,567	3,488,567		3,485,885
November 30	\$ 2,789,267	3,532,354	743,087	3,488,567

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
TAX SALE AUTOMATION				
Revenues				
Fees, licenses and permits	\$ 29,000	34,250	5,250	37,050
Investment income	500	(554)	(1,054)	2,832
Miscellaneous	35,000	42,594	7,594	42,266
Total revenues	64,500	76,290	11,790	82,148
Expenditures				
Current				
General government				
Personnel	39,989	39,988	1	39,069
Commodities	17,015	9,243	7,772	2,653
Contractual	25,840	21,250	4,590	5,115
Total expenditures	82,844	70,481	12,363	46,837
Net change in fund balance	(18,344)	5,809	24,153	35,311
Fund balance				
December 1	737,915	737,915		702,604
November 30	\$ 719,571	743,724	24,153	737,915

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
RECORDER DOCUMENT STORAGE				
Revenues				
Fees, licenses and permits	\$ 550,800	803,929	253,129	523,401
Investment income	825	317	(508)	1,495
Total revenues	551,625	804,246	252,621	524,896
Expenditures				
Current				
General government				
Personnel	397,458	298,235	99,223	265,629
Commodities	34,134	27,967	6,167	16,288
Contractual	164,652	154,574	10,078	140,152
Total expenditures	596,244	480,776	115,468	422,069
Net change in fund balance	(44,619)	323,470	368,089	102,827
Fund balance				
December 1	414,578	414,578		311,751
November 30	\$ 369,959	738,048	368,089	414,578

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
COURT AUTOMATION				
Revenues				
Court fees and fines	\$ 2,841,742	2,305,091	(536,651)	2,726,929
Investment income	602	(766)	(1,368)	3,277
Miscellaneous				620
Total revenues	2,842,344	2,304,325	(538,019)	2,730,826
Expenditures				
Current				
Judicial				
Commodities	235,000	105,320	129,680	77,238
Contractual	2,493,000	2,279,522	213,478	2,457,264
Total current	2,728,000	2,384,842	343,158	2,534,502
Capital outlays	272,000	11,160	260,840	8,564
Total expenditures	3,000,000	2,396,002	603,998	2,543,066
Net change in fund balance	(157,656)	(91,677)	65,979	187,760
Fund balance				
December 1	754,024	754,024		566,264
November 30	\$ 596,368	662,347	65,979	754,024

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ENVIRONMENT RELATED PUBLIC WORKS PROJECTS				
Revenues				
Investment income	\$ 1,000	(321)	(1,321)	1,047
Expenditures				
Current				
Public works				
Contractual	3,600		3,600	
Capital outlays	81,400	81,400		30,000
Total expenditures	85,000	81,400	3,600	30,000
Net change in fund balance	(84,000)	(81,721)	2,279	(28,953)
Fund balance				
December 1	261,282	261,282		290,235
November 30	\$ 177,282	179,561	2,279	261,282

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ENVIRONMENTAL EDUCATION ISSUES				
Revenues	\$			
Expenditures				
Excess of revenues over expenditures	-	-	-	-
Other financing uses				
Transfers out				
Economic Development and Planning				(487)
Net change in fund balance	-	-	-	(487)
Fund balance				
December 1				487
November 30	\$	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
TOWNSHIP PROJECT REIMBURSEMENT				
Revenues				
Intergovernmental				
State	\$ 1,500,000	665,920	(834,080)	478,510
Expenditures				
Capital outlays	1,500,000	629,034	870,966	537,777
Net change in fund balance	-	36,886	36,886	(59,267)
Fund balance				
December 1	70,848	70,848		130,115
November 30	\$ 70,848	107,734	36,886	70,848

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
WETLAND MITIGATION				
Revenues				
Fees, licenses and permits	\$ 130,000	390,272	260,272	596,033
Investment income	70,000	29,444	(40,556)	101,870
Total revenues	200,000	419,716	219,716	697,903
Expenditures				
Current				
Public works				
Commodities	6,500	(51,000)	57,500	270
Contractual	1,257,500	2,928,553	(1,671,053)	290,971
Total current	1,264,000	2,877,553	(1,613,553)	291,241
Capital outlays	6,100,000	4,193,321	1,906,679	117,701
Total expenditures	7,364,000	7,070,874	293,126	408,942
Net change in fund balance	(7,164,000)	(6,651,158)	512,842	288,961
Fund balance				
December 1	15,699,624	15,699,624		15,410,663
November 30	\$ 8,535,624	9,048,466	512,842	15,699,624

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
STATE'S ATTORNEY RECORDS AUTOMATION				
Revenues				
Licenses and permits	\$ 278,129	9,323	(268,806)	719
Expenditures				
Current				
Judicial				
Commodities	20,000	2,249	17,751	
Contractual	180,000		180,000	
Total expenditures	200,000	2,249	197,751	-
Net change in fund balance	78,129	7,074	(71,055)	719
Fund balance				
December 1	719	719		
November 30	\$ 78,848	7,793	(71,055)	719

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ELECTRONIC CITATION OPERATIONS				
Revenues				
Licenses and permits	\$ 288,841	251,818	(37,023)	266,922
Investment income	180	(216)	(396)	1,202
Total revenues	289,021	251,602	(37,419)	268,124
Expenditures				
Current				
Judicial				
Commodities	80,000	50,000	30,000	
Contractual	350,000	136,222	213,778	188,866
Total expenditures	430,000	186,222	243,778	188,866
Net change in fund balance	(140,979)	65,380	206,359	79,258
Fund balance				
December 1	261,263	261,263		182,005
November 30	\$ 120,284	326,643	206,359	261,263

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

Year Ended November 30, 2013

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

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
HOUSING AUTHORITY - FAMILY SELF - SUFFICIENCY				
Revenues				
Intergovernmental				
Federal	\$ 257,899	83,334	(174,565)	
Investment income		(151)	(151)	308
Total revenues	257,899	83,183	(174,716)	308
Expenditures				
Current				
Public services				
Personnel	172,299	89,437	82,862	4,774
Commodities	10,000		10,000	
Contractual	75,600		75,600	
Total expenditures	257,899	89,437	168,462	4,774
Net change in fund balance	-	(6,254)	(6,254)	(4,466)
Fund balance				
December 1	56,816	56,816		61,282
November 30	\$ 56,816	50,562	(6,254)	56,816

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
U.S. DEPARTMENT OF JUSTICE				
Revenues				
Intergovernmental				
Federal	\$ 748,156	307,039	(441,117)	174,142
Expenditures				
Current				
Health and public safety				
Personnel	88,327	40,959	47,368	56,822
Commodities	69,155	37,360	31,795	20,012
Contractual	274,945	106,933	168,012	64,977
Judicial				
Contractual	198,434		198,434	
Total current	630,861	185,252	(445,609)	141,811
Capital outlays	117,295	117,258	37	49,728
Total expenditures	748,156	302,510	(445,572)	191,539
Net change in fund balance	-	4,529	4,529	(17,397)
Fund balance				
December 1	(25,389)	(25,389)		(7,992)
November 30	\$ (25,389)	(20,860)	4,529	(25,389)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
COM ED RATE RELIEF PROGRAM				
Revenues				
Miscellaneous	\$	23,081	23,081	10,697
Expenditures				
Current				
Public services				
Personnel	138,337	24,014	114,323	10,697
Commodities	298		298	
Contractual	500		500	
Total expenditures	139,135	24,014	115,121	10,697
Net change in fund balance	(139,135)	(933)	138,202	-
Fund balance				
December 1				
November 30	\$ (139,135)	(933)	138,202	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
MODELS FOR CHANGE INITIATIVE				
Revenues				
Intergovernmental				
Federal	\$ 15,150	15,140	(10)	
Expenditures				
Current				
Health and public safety				
Commodities	5,566	1	5,565	
Contractual	324,834	19,798	305,036	52,831
Total expenditures	330,400	19,799	310,601	52,831
Net change in fund balance	(315,250)	(4,659)	310,591	(52,831)
Fund balance				
December 1	4,659	4,659		57,490
November 30	\$ (310,591)	-	310,591	4,659

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
CONVALESCENT CENTER FOUNDATION GRANT				
Revenues				
Intergovernmental				
Other	\$ 26,520	6,800	(19,720)	5,036
Expenditures				
Current				
Health and public safety				
Personnel	26,520	4,945	21,575	5,036
Net change in fund balance	-	1,855	1,855	-
Fund balance December 1				
November 30	\$ -	1,855	1,855	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
FAMILY VIOLENCE COORDINATING COUNCIL				
Revenues				
Intergovernmental				
State	\$ 36,200	19,688	(16,512)	16,548
Expenditures				
Current				
Judicial				
Commodities	2,101	2,100	1	
Contractual	34,099	17,588	16,511	16,548
Total expenditures	36,200	19,688	16,512	16,548
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ILLINOIS MOTOR VEHICLE BATTLE				
Revenues				
Investment income	\$			20
Expenditures				
Current				
Health and public safety				
Commodities				435
Contractual				56,995
Total expenditures	-	-	-	57,430
Net change in fund balance	-	-	-	(57,410)
Fund balance				
December 1				57,410
November 30	\$	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
TOBACCO ENFORCEMENT PROGRAM				
Revenues				
Intergovernmental				
State	\$ 9,460	3,741	(5,719)	8,576
Expenditures				
Current				
Health and public safety				
Personnel	7,900	5,142	2,758	3,420
Commodities	660		660	
Contractual	900	333	567	314
Total expenditures	9,460	5,475	3,985	3,734
Net change in fund balance	-	(1,734)	(1,734)	4,842
Fund balance				
December 1	4,842	4,842		
November 30	\$ 4,842	3,108	(1,734)	4,842

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
PRINCE CROSSING AND WOODLAND SUBDIVISION PROJECT				
Revenues				
Intergovernmental				
State	\$	118,176	118,176	361,000
Expenditures				
Current				
Public works				
Contractual				11,217
Capital outlays				70,408
Total expenditures	-	-	-	81,625
Net change in fund balance	-	118,176	118,176	279,375
Fund balance				
December 1	(118,176)	(118,176)		(397,551)
November 30	\$ (118,176)	-	118,176	(118,176)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
DEPARTMENT OF HUMAN SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 518,837	222,599	(296,238)	202,396
Investment income		138	138	
Miscellaneous	45,160	22,580	(22,580)	22,580
Total revenues	563,997	245,317	(318,680)	224,976
Expenditures				
Current				
Public services				
Personnel	281,320	140,063	141,257	143,581
Commodities	5,685	7,589	(1,904)	22,147
Contractual	223,252	146,486	76,766	56,854
Total expenditures	510,257	294,138	216,119	222,582
Net change in fund balance	53,740	(48,821)	(102,561)	2,394
Fund balance				
December 1	17,447	17,447		15,053
November 30	\$ 71,187	(31,374)	(102,561)	17,447

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
CLEAN CITIES PROJECT GRANT				
Revenues				
Intergovernmental				
Federal	\$			102,800
Expenditures				
Current				
Public services				
Contractual				63,000
Net change in fund balance	-	-	-	39,800
Fund balance				
December 1				(39,800)
November 30	\$	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
STATE BOARD OF ELECTIONS HELP AMERICA VOTE ACT				
Revenues				
Intergovernmental				
Federal	\$ 1,045,337	313,295	(732,042)	97,132
Expenditures				
Current				
Public services				
Commodities	334,894	13,125	321,769	61,752
Contractual	344,613		344,613	42,625
Total current	679,507	13,125	666,382	104,377
Capital outlays	365,830		365,830	300,170
Total expenditures	1,045,337	13,125	1,032,212	404,547
Net change in fund balance	-	300,170	300,170	(307,415)
Fund balance				
December 1	(307,415)	(307,415)		
November 30	\$ (307,415)	(7,245)	300,170	(307,415)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
FEMA COOPERATING TECHNICAL PARTNERSHIP				
Revenues				
Intergovernmental				
Federal	\$ 2,050,000		(2,050,000)	819,226
Expenditures				
Current				
Health and public safety				
Contractual	2,050,000	118,252	1,931,748	210,970
Net change in fund balance	-	(118,252)	(118,252)	608,256
Fund balance				
December 1	(44,400)	(44,400)		(652,656)
November 30	\$ (44,400)	(162,652)	(118,252)	(44,400)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT				
Revenues				
Intergovernmental				
Federal	\$			361,739
Expenditures				
Current				
Conservation and recreation				
Personnel				59,021
Commodities				3,078
Contractual				15,984
Total current	-	-	-	78,083
Capital outlays				279,917
Total expenditures	-	-	-	358,000
Net change in fund balance				3,739
Fund balance				
December 1				(3,739)
November 30	\$	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
U.S. DEPARTMENT OF TRANSPORTATION RTA JOB ACCESS AND REVERSE COMMUTE PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 832,661	126,553	(706,108)	194,215
Expenditures				
Current				
Public Services				
Contractual	1,058,389	232,924	825,465	194,215
Net change in fund balance	(225,728)	(106,371)	119,357	-
Fund balance				
December 1				
November 30	\$ (225,728)	(106,371)	119,357	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
NATIONAL CHILDREN'S ALLIANCE PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 9,000	9,000		10,000
Expenditures				
Current				
Judicial				
Personnel	9,000	9,000		10,000
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
DUPAGE RIVER RESTORATION GRANT				
Revenues				
Intergovernmental				
Federal	\$			826,845
Expenditures				
Current				
Conservation and recreation				
Commodities				75,000
Contractual				41,194
Total current	-	-	-	116,194
Capital outlays	-	-	-	710,651
Total expenditures	-	-	-	826,845
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ILLINOIS EMERGENCY MANAGEMENT AGENCY				
Revenues				
Intergovernmental				
Federal	\$ 1,005,000	702,381	(302,619)	875,784
Expenditures				
Current				
Health and public safety				
Commodities	64,631	3,921	60,710	64,827
Contractual	74,467	280	74,187	34,540
Current expenditures	139,098	4,201	134,897	99,367
Capital outlays	865,902	671,353	194,549	737,764
Total expenditures	1,005,000	675,554	329,446	837,131
Net change in fund balance	-	26,827	26,827	38,653
Fund balance				
December 1	(26,827)	(26,827)		(65,480)
November 30	\$ (26,827)	-	26,827	(26,827)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ILLINOIS ATTORNEY GENERAL'S OFFICE - VIOLENT CRIME VICTIMS ASSISTANCE				
Revenues				
Intergovernmental				
State	\$ 48,210	24,105	(24,105)	24,277
Expenditures				
Current				
Judicial				
Personnel	48,210	23,471	24,739	22,503
Net change in fund balance	-	634	634	1,774
Fund balance				
December 1	1,494	1,494		(280)
November 30	\$ 1,494	2,128	634	1,494

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY				
Revenues				
Intergovernmental				
Federal	\$ 18,522,794	6,012,340	(12,510,454)	8,464,909
State	2,304,659	572,958	(1,731,701)	726,610
Investment income		78	78	1,096
Miscellaneous	50,000	33,346	(16,654)	57,961
Total revenues	20,877,453	6,618,722	(14,258,731)	9,250,576
Expenditures				
Current				
Public services				
Personnel	6,924,570	2,590,505	4,334,065	2,744,741
Commodities	187,998	57,320	130,678	71,048
Contractual	12,558,578	4,011,090	8,547,488	6,017,322
Total current	19,671,146	6,658,915	13,012,231	8,833,111
Capital outlays		74,396	(74,396)	98,702
Total expenditures	19,671,146	6,733,311	12,937,835	8,931,813
Net change in fund balance	1,206,307	(114,589)	(1,320,896)	318,763
Fund balance				
December 1	419,604	419,604		100,841
November 30	\$ 1,625,911	305,015	(1,320,896)	419,604

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
COMMUNITY DEVELOPMENT ACT				
Revenues				
Intergovernmental				
Federal	\$ 15,389,852	4,109,775	(11,280,077)	5,428,189
Investment income		11	11	
Miscellaneous		797,861	797,861	417,605
Total revenues	15,389,852	4,907,647	(10,482,205)	5,845,794
Expenditures				
Current				
Public services				
Personnel	1,746,644	674,145	1,072,499	704,578
Commodities	21,050	6,091	14,959	2,638
Contractual	22,880,775	4,508,354	18,372,421	5,291,921
Total expenditures	24,648,469	5,188,590	19,459,879	5,999,137
Net change in fund balance	(9,258,617)	(280,943)	8,977,674	(153,343)
Fund balance				
December 1	519,756	519,756		673,099
November 30	\$ (8,738,861)	238,813	8,977,674	519,756

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
HUD SUPPORTIVE HOUSING GRANT				
Revenues				
Intergovernmental				
Federal	\$ 71,811	30,975	(40,836)	36,404
Expenditures				
Current				
Public services				
Personnel	71,811	30,975	40,836	36,404
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
HUD NEIGHBORHOOD STABILIZATION PROGRAM				
Revenues				
Intergovernmental				
Federal	\$ 8,746,438	738,909	(8,007,529)	141,150
Miscellaneous				221,966
Total revenues	8,746,438	738,909	(8,007,529)	363,116
Expenditures				
Current				
Public services				
Personnel	405,443	27,576	377,867	47,083
Commodities	8,000	764	7,236	951
Contractual	8,332,995	793,891	7,539,104	423,307
Total expenditures	8,746,438	822,231	7,924,207	471,341
Net change in fund balance	-	(83,322)	(83,322)	(108,225)
Fund balance				
December 1	78,186	78,186		186,411
November 30	\$ 78,186	(5,136)	(83,322)	78,186

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
HUD HOMELESS MANAGEMENT INFORMATION SYSTEM				
Revenues				
Intergovernmental				
Federal	\$ 306,223	113,573	(192,650)	245,107
Expenditures				
Current				
Public services				
Personnel	208,812	87,001	121,811	94,455
Commodities	714	416	298	9,082
Contractual	96,697	35,850	60,847	120,339
Total expenditures	306,223	123,267	182,956	223,876
Net change in fund balance	-	(9,694)	(9,694)	21,231
Fund balance				
December 1	9,937	9,937		(11,294)
November 30	\$ 9,937	243	(9,694)	9,937

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
AREA AGENCY ON AGING				
Revenues				
Intergovernmental				
Federal	\$ 1,177,571	655,459	(522,112)	684,770
State	5,593,980	3,513,287	(2,080,693)	3,534,023
Miscellaneous	521,000	210,646	(310,354)	212,242
Total revenues	7,292,551	4,379,392	(2,913,159)	4,431,035
Expenditures				
Current				
Public services				
Personnel	7,143,715	3,193,362	3,950,353	2,790,103
Commodities	33,594	21,665	11,929	14,924
Contractual	825,695	415,131	410,564	351,386
Current expenditures	8,003,004	3,630,158	4,372,846	3,156,413
Capital outlays	25,000	23,433	1,567	
Total expenditures	8,028,004	3,653,591	4,374,413	3,156,413
Net change in fund balance	(735,453)	725,801	1,461,254	1,274,622
Fund balance				
December 1	613,970	613,970		(660,652)
November 30	\$ (121,483)	1,339,771	1,461,254	613,970

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 7,359,829	4,242,454	(3,117,375)	4,442,015
State	5,141,855	1,932,527	(3,209,328)	1,812,711
Miscellaneous		2,160	2,160	2,800
Total revenues	12,501,684	6,177,141	(6,324,543)	6,257,526
Expenditures				
Current				
Public services				
Personnel	2,403,157	1,050,792	1,352,365	1,121,677
Commodities	30,005	9,510	20,495	12,280
Contractual	10,097,081	5,056,982	5,040,099	5,185,612
Total expenditures	12,530,243	6,117,284	6,412,959	6,319,569
Net change in fund balance	(28,559)	59,857	88,416	(62,043)
Fund balance				
December 1	(81,699)	(81,699)		(19,656)
November 30	\$ (110,258)	(21,842)	88,416	(81,699)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
CORONER'S CERTIFICATE FEE GRANT				
Revenues				
Intergovernmental				
State	\$ 8,625	4,625	(4,000)	4,000
Expenditures				
Current				
Public services				
Commodities	4,000	4,716	(716)	3,909
Net change in fund balance	4,625	(91)	(4,716)	91
Fund balance				
December 1		91	91	
November 30	\$ 4,625	-	(4,625)	91

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
MEACHAM GROVE				
KRESS CREEK PROJECT				
Revenues				
Intergovernmental				
Federal	\$ 950,000	207,474	(742,526)	381,652
Expenditures				
Current				
Public services				
Contractual	183,048		183,048	188,439
Capital outlays	766,952	326,097	440,855	74,590
Total expenditures	950,000	326,097	623,903	263,029
Net change in fund balance	-	(118,623)	(118,623)	118,623
Fund balance				
December 1		118,623	118,623	
November 30	\$ -	-	-	118,623

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
STATE COURT IMPROVEMENT GRANT				
Revenues				
Intergovernmental				
State	\$ 8,500	8,500		8,519
Expenditures				
Current				
Public services				
Commodities	250	250		1,069
Contractual	8,250	8,250		7,450
Total expenditures	8,500	8,500	-	8,519
Net change in fund balance	-	-	-	-
Fund balance				
December 1				
November 30	\$ -	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
CHILDREN'S ADVOCACY SERVICES				
Revenues				
Intergovernmental				
Federal	\$ 128,360	64,180	(64,180)	43,598
Expenditures				
Current				
Public services				
Personnel	128,360	66,550	61,810	62,116
Net change in fund balance	-	(2,370)	(2,370)	(18,518)
Fund balance				
December 1		(18,518)	(18,518)	
November 30	\$ -	(20,888)	(20,888)	(18,518)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY				
Revenues				
Intergovernmental				
Federal	\$ 1,399,221	557,296	(841,925)	624,064
Miscellaneous	118,224	97,773	(20,451)	94,634
Total revenues	1,517,445	655,069	(862,376)	718,698
Expenditures				
Current				
Health and public safety				
Personnel	1,088,653	480,789	607,864	483,234
Commodities	25,066	16,333	8,733	22,845
Contractual	439,074	121,835	317,239	126,687
Total current	1,552,793	618,957	933,836	632,766
Capital outlays	29,329		29,329	29,113
Total expenditures	1,582,122	618,957	933,836	661,879
Excess (deficiency) of revenues over expenditures	(64,677)	36,112	(1,796,212)	56,819
Other financing uses				
Transfers out				
Special Revenue				
Probation Services		(8,705)	8,705	
Net change in fund balance	(64,677)	27,407	92,084	56,819
Fund balance				
December 1	(17,721)	(17,721)		(74,540)
November 30	\$ (82,398)	9,686	92,084	(17,721)

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

Year Ended November 30, 2013

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)
U.S. EPA WETLAND SURVEY AND MAPPING PROJECT GRANT			
Revenues			
Intergovernmental			
Federal	\$ 118,369	5,284	(113,085)
Expenditures			
Current			
Conservation and recreation			
Personnel	114,072	14,793	99,279
Contractual	4,297		4,297
Total expenditures	118,369	14,793	103,576
Net change in fund balance	-	(9,509)	(9,509)
Fund balance			
December 1			
November 30	\$ -	(9,509)	(9,509)

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

Year Ended November 30, 2013

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)
WEST BRANCH DUPAGE RIVER CORRIDOR RESTORATION PROJECT GRANT			
Revenues			
Intergovernmental			
Federal	\$ 1,370,693		(1,370,693)
Expenditures			
Current			
Conservation and recreation			
Contractual	61,968	23,051	38,917
Total current	61,968	23,051	38,917
Capital outlays	1,308,725	97,385	1,211,340
Total expenditures	1,370,693	120,436	38,917
Net change in fund balance	-	(120,436)	(120,436)
Fund balance			
December 1			
November 30	\$ -	(120,436)	(120,436)

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

Year Ended November 30, 2013

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)
ILLINOIS VIOLENCE PREVENTION AUTHORITY ARREST GRANT			
Revenues			
Intergovernmental			
State	\$ 18,638	7,077	(11,561)
Expenditures			
Current			
Health and public safety			
Commodities	1,000	24	976
Contractual	17,638	7,053	10,585
Total expenditures	18,638	7,077	11,561
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

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

Year Ended November 30, 2013

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)
ILLINOIS LAW ENFORCEMENT TRAINING AND STANDARDS BOARD CAMERA GRANT			
Revenues			
Intergovernmental			
State	\$ 36,974	36,974	
Expenditures			
Capital outlays	36,974	36,974	
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

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

Year Ended November 30, 2013

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)
VETERANS SCRATCH OFF LOTTERY GRANT			
Revenues			
Intergovernmental			
State	\$ 60,000	13,364	(46,636)
Expenditures			
Current			
Health and public safety			
Contractual	60,000	13,364	46,636
Net change in fund balance	-	-	-
Fund balance			
December 1			
November 30	\$ -	-	-

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

Year Ended November 30, 2013

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)
SOLAR PHOTOVOLTAIC INSTALLATION GRANT			
Revenues			
Intergovernmental			
Federal	\$ 36,000		(36,000)
Expenditures			
Capital outlays	36,000	36,000	
Net change in fund balance	-	(36,000)	(36,000)
Fund balance			
December 1			
November 30	\$ -	(36,000)	(36,000)



**Combining Schedule of
Revenues and Expenditures
by Grant Program**

COMBINING SCHEDULE OF REVENUES AND EXPENDITURES - BY GRANT PROGRAM

U.S. DEPARTMENT OF JUSTICE GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	Bureau of Justice Assistance	Forensic DNA Backlog Reduction	Totals	
			2013	2012
Revenues				
Intergovernmental				
Federal	\$ 66,328	240,711	307,039	174,142
Expenditures				
Current				
Health and public safety				
Personnel		40,959	40,959	56,822
Commodities	314	37,046	37,360	20,012
Contractual	65,124	41,809	106,933	64,977
Total current	65,438	119,814	185,252	141,811
Capital outlays		117,258	117,258	49,728
Total expenditures	65,438	237,072	302,510	191,539
Net change in fund balances	890	3,639	4,529	(17,397)
Fund balances				
December 1	(5,060)	(20,329)	(25,389)	(7,992)
November 30	\$ (4,170)	(16,690)	(20,860)	(25,389)

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

DEPARTMENT OF HUMAN SERVICES GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	Supportive Housing Grant	Donated Funds Initiative	Juvenile Accountability Block Grant	Totals	
				2013	2012
Revenues					
Intergovernmental					
Federal	\$ 170,324	52,275		222,599	202,396
Investment income	138			138	
Miscellaneous		22,580		22,580	22,580
Total revenues	170,462	74,855	-	245,317	224,976
Expenditures					
Current					
Public services					
Personnel	51,145	88,918		140,063	143,581
Commodities	5,685		1,904	7,589	22,147
Contractual	118,866		27,620	146,486	56,854
Total expenditures	175,696	88,918	29,524	294,138	222,582
Net change in fund balances	(5,234)	(14,063)	(29,524)	(48,821)	2,394
Fund balances					
December 1		17,447		17,447	15,053
November 30	\$ (5,234)	3,384	(29,524)	(31,374)	17,447

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

ILLINOIS EMERGENCY MANAGEMENT AGENCY GRANTS - SPECIAL REVENUE FUNDS

Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	Homeland Security Program	Citizen Corps Program	Hazard Mitigation Program	Totals	
				2013	2012
Revenues					
Intergovernmental					
Federal	\$ 124,184	4,447	573,750	702,381	875,784
Expenditures					
Current					
Health and public safety					
Commodities	1	3,920		3,921	64,827
Contractual	280			280	34,540
Total current	281	3,920	-	4,201	99,367
Capital outlays	97,603		573,750	671,353	737,764
Total expenditures	97,884	3,920	573,750	675,554	837,131
Net change in fund balances	26,300	527	-	26,827	38,653
Fund balances					
December 1	(26,300)	(527)		(26,827)	(65,480)
November 30	\$ -	-	-	-	(26,827)

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

ILLINOIS DEPARTMENT OF COMMERCE AND ECONOMIC OPPORTUNITY GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	Homeless Prevention and Rapid Rehousing	Workforce Investment Act	Community Service Block Grant	Convalescent Capital Center Bill Funding Grant	Convalescent Center Grant Management Program 01	Illinois Home Weatherization Program	Emergency Solutions Program	Convalescent Center Kitchen Renovation Grant	Totals	
									2013	2012
Revenues										
Intergovernmental										
Federal	\$ 2,910	4,534,170	788,812			597,525	70,173	18,750	6,012,340	8,464,909
State		10,396		55,546	7,548	499,468			572,958	726,610
Investment income			66	(14)	15			11	78	1,096
Miscellaneous		696	32,650						33,346	57,961
Total revenues	2,910	4,545,262	821,528	55,532	7,563	1,096,993	70,173	18,761	6,618,722	9,250,576
Expenditures										
Current										
Public services										
Personnel		1,941,955	434,200			211,423	2,927		2,590,505	2,744,741
Commodities		21,981	31,567			3,772			57,320	71,048
Contractual		2,682,876	325,475			925,530	77,209		4,011,090	6,017,322
Total current	-	4,646,812	791,242	-	-	1,140,725	80,136	-	6,658,915	8,833,111
Capital outlays				74,396					74,396	98,702
Total expenditures	-	4,646,812	791,242	74,396	-	1,140,725	80,136	-	6,733,311	8,931,813
Net change in fund balances	2,910	(101,550)	30,286	(18,864)	7,563	(43,732)	(9,963)	18,761	(114,589)	318,763
Fund balances										
December 1	(2,910)	54,045	186,698	184,243		(2,472)			419,604	100,841
November 30	\$ -	(47,505)	216,984	165,379	7,563	(46,204)	(9,963)	18,761	305,015	419,604

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

ILLINOIS DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES - SPECIAL REVENUE FUND

Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	Title IV-D	Access Visitation	Expedited Child Support	Low Income Home Energy Assistance Program	Totals	
					2013	2012
Revenues						
Intergovernmental						
Federal	\$ 391,283	83,743	30,217	3,737,211	4,242,454	4,442,015
State	201,570	9,305	14,883	1,706,769	1,932,527	1,812,711
Miscellaneous		2,160			2,160	2,800
Total revenues	592,853	95,208	45,100	5,443,980	6,177,141	6,257,526
Expenditures						
Current						
Public services						
Personnel	528,360	91,847		430,585	1,050,792	1,121,677
Commodities	2,950			6,560	9,510	12,280
Contractual	7,247		42,900	5,006,835	5,056,982	5,185,612
Total expenditures	538,557	91,847	42,900	5,443,980	6,117,284	6,319,569
Net change in fund balances	54,296	3,361	2,200	-	59,857	(62,043)
Fund balances						
December 1	(69,500)	(2,574)	(9,625)		(81,699)	(19,656)
November 30	\$ (15,204)	787	(7,425)	-	(21,842)	(81,699)

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

ILLINOIS CRIMINAL JUSTICE INFORMATION AUTHORITY GRANTS - SPECIAL REVENUE FUND

Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	Multi Jurisdictional Drug Prosecution	Victims of Crime	National Forensic Science Improvement	Juvenile Justice Council Care Manager Program	Juvenile Domestic Violence Program	Redeploy Illinois Planning Grant	Totals	
							2013	2012
Revenues								
Intergovernmental								
Federal	\$ 120,415	57,815	2,250	29,298	38,078	309,440	557,296	624,064
Miscellaneous	71,079	14,587		7,222	4,885		97,773	94,634
Total revenues	191,494	72,402	2,250	36,520	42,963	309,440	655,069	718,698
Expenditures								
Current								
Health and public safety								
Personnel	188,120	72,263				220,406	480,789	483,234
Commodities				1,894		14,439	16,333	22,845
Contractual			550	29,705	30,825	60,755	121,835	126,687
Total current	188,120	72,263	550	31,599	30,825	295,600	618,957	632,766
Capital outlays								29,113
Total expenditures	188,120	72,263	550	31,599	30,825	295,600	618,957	661,879
Excess of revenues over expenditures	3,374	139	1,700	4,921	12,138	13,840	36,112	56,819
Other financing uses								
Transfers out								
Special revenue								
Probation services				(8,590)	(115)		(8,705)	
Net change in fund balances	3,374	139	1,700	(3,669)	12,023	13,840	27,407	56,819
Fund balances								
December 1	(3,374)	5,599	(2,250)	8,841	(12,023)	(14,514)	(17,721)	(74,540)
November 30	\$ -	5,738	(550)	5,172	-	(674)	9,686	(17,721)

DU PAGE COUNTY, ILLINOIS

DEBT SERVICE FUNDS

Budgeted Funds Only

Special Service Area Bonds - Water System/Sanitary Sewer Projects – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs for Special Service Area Bonds used to finance water system and sanitary sewer projects. These bonds are Unlimited Tax Ad Valorem within the Special Service Area only.

1993 General Obligation Bonds (Alt. Rev. Source) - Jail Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease the 1991 Jail Project Bonds issue.

1993 General Obligation Bonds (Alt. Rev. Source) - Stormwater Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease the 1991 Stormwater Project Bonds issue.

2001 General Obligation Bonds (Alt. Rev. Source) - Stormwater Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue.

2001 Transportation 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.

2002 General Obligation Refunding Bonds (Alt. Rev. Source) - Jail Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 1993 Jail Project Bonds.

2002 General Obligation Refunding Bonds (Alt. Rev. Source) - Stormwater Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue . These bonds were issued to defease a portion of the 1993 Stormwater Project Bonds.

2005 General Obligation Refunding Bonds (Alt. Rev. Source) - Drainage Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Drainage Project Bonds.

2005 Transportation Revenue Refunding Bonds – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Transportation Revenue Bonds.

2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease the 2001 Limited Tax General Obligation Courthouse Project Bonds and to acquire new money.

2006 General Obligation Refunding Bonds (Alt. Rev. Source) - Stormwater Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Stormwater Project Bonds.

2010 General Obligation Bonds (Alt. Rev. Source) - Build America Bonds and Recovery Zone Economic Development Bonds – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue.

2011 General Obligation Refunding Bonds (Alt. Rev. Source) - Drainage Project – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Drainage Project Bonds.

DUPAGE COUNTY, ILLINOIS

E-1

COMBINED SCHEDULE OF BALANCE SHEETS
DEBT SERVICE FUNDS

November 30, 2013

With comparative totals at November 30, 2012

	2013	2012
ASSETS		
Cash		
Demand deposits	\$ 10,360,510	8,158,477
Investments	18,612,821	19,973,718
Receivables		
Taxes	5,405,318	4,968,027
Interest	10,726	15,230
Due from Federal, State and other governments	4,340,723	900,183
Due from other funds	110,587	
Total assets	\$ 38,840,685	34,015,635
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities		
Due to other funds	\$ 167,896	
Unearned revenue		4,620,721
Total liabilities	167,896	4,620,721
Deferred inflows of resources		
Unavailable property taxes	4,878,250	
Unavailable other taxes	164,757	
Total deferred inflows of resources	5,043,007	-
Fund balance		
Restricted for debt service	33,629,782	29,394,914
Total liabilities, deferred inflows of resources, and fund balance	\$ 38,840,685	34,015,635

DUPAGE COUNTY, ILLINOIS

E-2

**COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**
DEBT SERVICE FUNDS

Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	2013	2012
Revenues		
Taxes		
Property	\$ 4,699,275	4,517,883
Sales	1,700,824	1,717,864
Other	18,387,950	-
Intergovernmental	14,422,765	10,802,199
Investment income	(1,363)	48,641
Miscellaneous		735,000
Total revenues	39,209,451	17,821,587
Expenditures		
Current		
General government	37,049	117,280
Debt service		
Principal	16,595,000	15,825,000
Interest	14,675,544	15,404,545
Fiscal agent fees	2,525	3,750
Bond issuance costs	52,079	
Total expenditures	31,362,197	31,350,575
Excess (deficiency) of revenues over expenditures	7,847,254	(13,528,988)
Other financing sources (uses)		
Bond Proceeds	259,278	
Refunding Bonds Issued	3,496,881	
Payment to Refunded Bond Escrow Agent	(3,444,802)	
Transfers in	14,655,303	15,142,558
Transfers (out)	(18,579,046)	(2,007,414)
Total other financing sources (uses)	(3,612,386)	13,135,144
Net change in fund balances	4,234,868	(393,844)
Fund balances		
December 1	29,394,914	29,788,758
November 30	\$ 33,629,782	29,394,914

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
SPECIAL SERVICE AREA BONDS - WATER SYSTEM/SANITARY SEWER PROJECTS				
Revenues				
Taxes				
Property	\$ 980,820	977,700	(3,120)	798,278
Investment income		1,820	1,820	7
Total revenues	980,820	979,520	(1,300)	798,285
Expenditures				
Current				
General Government	37,049	37,049		37,049
Debt service				
Principal	490,000	490,000		465,000
Interest	300,646	300,644	2	299,890
Fiscal agent fees	2,350	2,175	175	2,350
Bond issuance costs		52,079	(52,079)	
Total expenditures	830,045	881,947	(51,902)	804,289
Excess (deficiency) of revenues over expenditures	150,775	97,573	(53,202)	(6,004)
Other financing sources (uses)				
Bond Proceeds	353,256	259,278	(93,978)	
Refunding Bonds Issued		3,496,881	3,496,881	
Payment to Refunded Bond Escrow Agent		(3,444,802)	(3,444,802)	
Total other financing sources (uses)	353,256	311,357	(41,899)	-
Net change in fund balance	504,031	408,930	(95,101)	(6,004)
Fund balance				
December 1	849,433	849,433		855,437
November 30	\$ 1,353,464	1,258,363	(95,101)	849,433

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
1993 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - JAIL PROJECT				
Revenues				
Investment income	\$ 1,000	4,880	3,880	3,203
Expenditures				
Debt service				
Interest	1,302,840	1,302,840		1,302,840
Excess (deficiency) of revenues over expenditures	(1,301,840)	(1,297,960)	3,880	(1,299,637)
Other financing sources				
Transfer in				
General Fund	3,687,840	3,686,500	(1,340)	1,302,500
Net change in fund balance	2,386,000	2,388,540	2,540	2,863
Fund balance				
December 1	657,772	657,772		654,909
November 30	\$ 3,043,772	3,046,312	2,540	657,772

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
1993 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 1,000	7,009	6,009	4,597
Expenditures				
Debt service				
Interest	1,872,920	1,872,920		1,872,920
Excess (deficiency) of revenues over expenditures	(1,871,920)	(1,865,911)	6,009	(1,868,323)
Other financing sources				
Transfer in				
Special Revenue Fund				
Stormwater Drainage	5,297,920	5,296,500	(1,420)	1,871,500
Net change in fund balance	3,426,000	3,430,589	4,589	3,177
Fund balance				
December 1	943,731	943,731		940,554
November 30	\$ 4,369,731	4,374,320	4,589	943,731

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2001 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$	2	2	254
Expenditures				
Debt service				
Principal				1,205,000
Interest				24,703
Total expenditures	-	-	-	1,229,703
Excess (deficiency) of revenues over expenditures	-	2	2	(1,229,449)
Other financing uses				
Transfer out				
Special Revenue Fund				
Stormwater Drainage		(3,644)		
Total other financing uses	-	(3,644)	-	-
Net change in fund balance		(3,642)	2	(1,229,449)
Fund balance				
December 1	3,642	3,642		1,233,091
November 30	\$ 3,642	-	2	3,642

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2001 TRANSPORTATION REVENUE BONDS				
Revenues	\$			
Expenditures				
Excess of revenues over expenditures	-	-	-	-
Other financing uses				
Transfers out				
Debt Service Fund				
2005 Transportation Revenue Bonds	-			(496,255)
Net change in fund balance	-	-	-	(496,255)
Fund balance				
December 1				496,255
November 30	\$ -	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2002 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - JAIL PROJECT				
Revenues				
Investment income	\$	(5,557)	(5,557)	9,105
Expenditures				
Debt service				
Principal	2,270,000	2,270,000		2,160,000
Interest	56,750	56,750		167,500
Fiscal agent fees	350		350	350
Total expenditures	2,327,100	2,326,750	350	2,327,850
Excess (deficiency) of revenues over expenditures	(2,327,100)	(2,332,307)	(5,907)	(2,318,745)
Other financing sources (uses)				
Transfer in				
General Fund				2,382,500
Transfer out				
General Fund		(6,176)	(6,176)	
Total other financing sources (uses)	-	(6,176)	(6,176)	2,382,500
Net change in fund balance	(2,327,100)	(2,338,483)	(12,083)	63,755
Fund balance				
December 1	2,338,483	2,338,483		2,274,728
November 30	\$ 11,383	-	(12,083)	2,338,483

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2002 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$	(7,993)	(7,993)	13,093
Expenditures				
Debt service				
Principal	3,265,000	3,265,000		3,105,000
Interest	81,625	81,625		240,875
Fiscal agent fees	350		350	350
Total expenditures	3,346,975	3,346,625	350	3,346,225
Excess (deficiency) of revenues over expenditures	(3,346,975)	(3,354,618)	(8,343)	(3,333,132)
Other financing sources (uses)				
Transfer in				
Special Revenue Fund				
Stormwater Drainage				3,416,500
Transfer out				
Special Revenue Fund				
Stormwater Drainage		(7,668)	(7,668)	
Total other financing sources (uses)	-	(7,668)	(7,668)	3,416,500
Net change in fund balance	(3,346,975)	(3,362,286)	(16,011)	83,368
Fund balance				
December 1	3,362,286	3,362,286		3,278,918
November 30	\$ 15,311	-	(16,011)	3,362,286

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2005 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - DRAINAGE PROJECT				
Revenues				
Taxes				
Sales	\$ 1,495,110	1,493,724	(1,386)	1,508,962
Investment income	1,000	(1,278)	(2,278)	6,549
Total revenues	1,496,110	1,492,446	(3,664)	1,515,511
Expenditures				
Debt service				
Principal	865,000	865,000		820,000
Interest	657,615	657,615		692,465
Fiscal agent fees	350	350		350
Total expenditures	1,522,965	1,522,965	-	1,512,815
Net change in fund balance	(26,855)	(30,519)	(3,664)	2,696
Fund balance				
December 1	2,036,474	2,036,474		2,033,778
November 30	\$ 2,009,619	2,005,955	(3,664)	2,036,474

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2005 TRANSPORTATION REVENUE REFUNDING BONDS				
Revenues				
Taxes				
Other	\$ 19,000,000	18,387,950	(612,050)	
Intergovernmental	10,808,620	14,422,765	3,614,145	10,802,199
Investment income	5,000	1,539	(3,461)	4,051
Miscellaneous				735,000
Total revenues	29,813,620	32,812,254	3,610,684	11,541,250
Expenditures				
Current				
General Government				80,231
Debt service				
Principal	6,960,000	6,960,000		6,635,000
Interest	3,668,200	3,668,200		4,008,075
Total expenditures	10,628,200	10,628,200	-	10,723,306
Excess of revenues over expenditures	19,185,420	22,184,054	3,610,684	817,944
Other financing sources (uses)				
Transfers in				
Debt Service Fund				
2001 Transportation Revenue Bonds				496,255
Transfer out				
General Fund				(48,060)
Special Revenue Fund				
Local Gas Tax	(19,000,000)	(15,128,734)	3,871,266	
Highway Motor Fuel Tax	(3,010,000)	(3,432,824)	(422,824)	(1,463,099)
Total other financing sources (uses)	(22,010,000)	(18,561,558)	3,448,442	(1,014,904)
Net change in fund balance	(2,824,580)	3,622,496	7,059,126	(196,960)
Fund balance				
December 1	14,297,661	14,297,661		14,494,621
November 30	\$ 11,473,081	17,920,157	7,059,126	14,297,661

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2006 LIMITED TAX GENERAL OBLIGATION REFUNDING BONDS - COURTHOUSE PROJECT				
Revenues				
Taxes				
Property	\$ 3,715,475	3,721,575	6,100	3,719,605
Investment income		177	177	128
Total revenues	3,715,475	3,721,752	6,277	3,719,733
Expenditures				
Debt service				
Principal	1,355,000	1,355,000		1,305,000
Interest	2,294,935	2,294,935		2,354,910
Total expenditures	3,649,935	3,649,935	-	3,659,910
Net change in fund balance	65,540	71,817	6,277	59,823
Fund balance				
December 1	2,909,521	2,909,521		2,849,698
November 30	\$ 2,975,061	2,981,338	6,277	2,909,521

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2006 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - STORMWATER PROJECT				
Revenues				
Investment income	\$ 500	(1,724)	(2,224)	6,818
Expenditures				
Debt service				
Principal	1,390,000	1,390,000		130,000
Interest	644,863	644,862	1	675,263
Total expenditures	2,034,863	2,034,862	1	805,263
Excess (deficiency) of revenues over expenditures	(2,034,363)	(2,036,586)	(2,223)	(798,445)
Other financing sources				
Transfer in				
Special Revenue Fund				
Stormwater Drainage	2,062,063	2,060,500	(1,563)	2,061,500
Net change in fund balance	27,700	23,914	(3,786)	1,263,055
Fund balance				
December 1	1,735,670	1,735,670		472,615
November 30	\$ 1,763,370	1,759,584	(3,786)	1,735,670

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2010 GENERAL OBLIGATION BONDS (ALT. REV. SOURCE) - BUILD AMERICA BONDS AND RECOVERY ZONE ECONOMIC DEVELOPMENT BONDS				
Expenditures				
Debt service				
Interest	\$ 3,611,803	3,611,803		3,611,803
Fiscal agent fees	600		600	
Total expenditures	3,612,403	3,611,803	600	3,611,803
Excess (deficiency) of revenues over expenditures	(3,612,403)	(3,611,803)	600	(3,611,803)
Other financing sources				
Transfer in				
General Fund	3,611,803	3,611,803		3,611,803
Net change in fund balance	(600)	-	600	-
Fund balance				
December 1				
November 30	\$ (600)	-	600	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2011 GENERAL OBLIGATION REFUNDING BONDS (ALT. REV. SOURCE) - DRAINAGE PROJECT				
Revenues				
Taxes				
Sales	\$ 183,590	207,100	23,510	208,902
Investment income	110	(238)	(348)	836
Total revenues	183,700	206,862	23,162	209,738
Expenditures				
Debt service				
Interest	183,350	183,350		153,301
Fiscal agent fees	350		350	350
Total expenditures	183,700	183,350	350	153,651
Excess of revenues over expenditures	-	23,512	22,812	56,087
Fund balance				
December 1	260,241	260,241		204,154
November 30	\$ 260,241	283,753	22,812	260,241

DU PAGE COUNTY, ILLINOIS

CAPITAL PROJECTS FUNDS

Budgeted Funds Only

2001 Courthouse Project – This fund was established to account for all resources received and used for the construction of a Courthouse Annex.

Special Service Area #14 Expansion – This fund was established to account for all resources received and used for sanitary sewer main extensions and related improvements within Special Service Area #14.

2001 Drainage Bond Project – This fund was established to account for all resources received and used for the construction of drainage projects.

2001 Stormwater Bond Project – This fund was established to account for all resources received and used for the construction of stormwater projects.

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

2010 General Obligation Alternate Revenue Bond Projects – This fund was established to account for the acquisition, construction and installation of various public improvement projects throughout the County.

Children's Center Facility Construction – This fund was established to account for all resources and costs related to the construction of the Children's Center Facility.

2011 Drainage Bond Project – This fund was established to account for all resources received and used for the construction of drainage projects.

Highway Impact Fees – This fund is used to account for the revenue and expenditure of a special fee assessed by the County on new development within the County. This fee must be used to improve and/or expand the transportation infrastructure of the County.

County Infrastructure – This fund is used to account for all resources and costs related to County infrastructure projects including, but not limited to, Transportation, Stormwater Drainage Construction and Facilities Management projects.

Special Service Area #35 Lakes of Royce Renaissance – This fund was established to account for all resources received and used to extend County-owned water improvements to the Lakes of Royce Renaissance area within Special Service Area #35.

Special Service Area #38 Nelson Highview – This fund was established to account for all resources received and used for extending and improving the County’s water system service to the Nelson Highview Special Service Area #38.

Health Department Infrastructure – This fund accounts for expenditures related to the planning and funding of capital projects determined by the Board of Health to be necessary for preserving, building, or improving the Department’s infrastructure.

DUPAGE COUNTY, ILLINOIS

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COMBINED SCHEDULE OF BALANCE SHEETS

CAPITAL PROJECTS FUNDS

November 30, 2013

With comparative totals at November 30, 2012

	2013	2012
ASSETS		
Cash		
Demand deposits	\$ 13,936,759	5,665,460
Certificates of deposit	2,000,000	2,000,000
Investments	2,157,173	2,033,922
Receivables		
Taxes	48,715	97,111
Interest	75,435	74,866
Due from other funds	26,541	150,081
Restricted cash and investments		
Demand deposits	14,910,737	28,099,447
Investments	16,375,108	26,736,979
Total assets	<u>\$ 49,530,468</u>	<u>64,857,866</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 3,785,011	5,110,801
Due to Federal, State and other governmental units	3,770,829	3,225,501
Due to other funds	218,293	19,556
Unearned revenue		32,787
Retainage payable	944,661	443,702
Total liabilities	<u>8,718,794</u>	<u>8,832,347</u>
Deferred inflows of resources		
Unavailable other taxes	<u>8,599</u>	
Fund balance		
Restricted for		
Capital improvements	32,653,070	55,404,350
Committed for		
Capital purposes	8,150,005	800,000
Unassigned		(178,831)
Total fund balance	<u>40,803,075</u>	<u>56,025,519</u>
	<u>\$ 49,530,468</u>	<u>64,857,866</u>

DUPAGE COUNTY, ILLINOIS

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**COMBINED SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**
CAPITAL PROJECTS FUNDS

Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	2013	2012
Revenues		
Taxes	\$ 364,173	362,602
Fees, licenses and permits	877,113	618,676
Intergovernmental		
Federal grants and reimbursements	157,783	
Investment income	26,487	261,709
Total revenues	1,425,556	1,242,987
Expenditures		
Current		
Contractual	1,720,748	2,500,848
Personnel	72,106	
Commodities	214,907	450,000
Interest	31,663	
Bond issuance costs	81,959	
Total current	2,121,383	2,950,848
Capital outlays	28,340,595	14,439,168
Total expenditures	30,461,978	17,390,016
Excess (deficiency) of revenues over expenditures	(29,036,422)	(16,147,029)
Other financing sources (uses)		
Bond proceeds	3,045,722	
Bond discount	(45,815)	
Transfers in	10,814,071	1,100,000
Total other financing sources (uses)	13,813,978	1,100,000
Net change in fund balances	(15,222,444)	(15,047,029)
Fund balances		
December 1	56,025,519	71,072,548
November 30	\$ 40,803,075	56,025,519

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2001 COURTHOUSE PROJECT				
Revenues				
Investment income	\$			18
Expenditures				
Capital outlays				2,341
Net change in fund balance	-	-	-	(2,323)
Fund balance				
December 1				2,323
November 30	\$	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
SPECIAL SERVICE AREA #14 EXPANSION				
Expenditures				
Current				
Capital projects				
Contractual	\$			24,762
Net change in fund balance	-	-	-	(24,762)
Fund balance				
December 1				24,762
November 30	\$	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2001 DRAINAGE BOND PROJECT				
Revenues				
Investment income	\$			44
Expenditures				
Capital outlays				22,865
Net change in fund balance	-	-	-	(22,821)
Fund balance				
December 1				22,821
November 30	\$	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2001 STORMWATER BOND PROJECT				
Revenues				
Federal grants and reimbursements	\$	48,206	48,206	
Investment income		(465)	(465)	1,574
Total revenues	-	47,741	47,741	1,574
Expenditures				
Current				
Capital projects				
Contractual	151,436	69,341	82,095	13,762
Capital outlays	197,648	122,086	75,562	126,781
Total expenditures	349,084	191,427	157,657	140,543
Net change in fund balance	(349,084)	(143,686)	205,398	(138,969)
Fund balance				
December 1	351,397	351,397		490,366
November 30	\$ 2,313	207,711	205,398	351,397

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2005 DRAINAGE BOND PROJECT				
Revenues				
Investment income	\$			2
Expenditures				
Capital outlays				16,134
Net change in fund balance	-	-	-	(16,132)
Fund balance				
December 1				16,132
November 30	\$	-	-	-

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2010 GENERAL OBLIGATION ALTERNATE REVENUE BOND PROJECTS (Major Fund)				
Revenues				
Intergovernmental				
Federal grants and reimbursements	\$	109,577		
Investment income	150,000	13,565	(136,435)	221,746
Total revenues	150,000	123,142	(136,435)	221,746
Expenditures				
Current				
General government				
Contractual		1,310,428	(1,310,428)	745,300
Personnel	72,350	72,106	244	
Commodities	3,321,312	214,907	3,106,405	450,000
Highway, streets and bridges				
Contractual				1,674,504
Total current	3,393,662	1,597,441	1,796,221	2,869,804
Capital outlays	35,606,338	21,850,945	13,755,393	13,060,560
Total expenditures	39,000,000	23,448,386	15,551,614	15,930,364
Net change in fund balance	(38,850,000)	(23,325,244)	15,524,756	(15,708,618)
Fund balance				
December 1	46,910,840	46,910,840		62,619,458
November 30	\$ 8,060,840	23,585,596	15,524,756	46,910,840

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
CHILDREN'S CENTER FACILITY CONSTRUCTION				
Revenues				
Investment income	\$	(481)	(481)	1,080
Expenditures				
Capital outlays	3,805,000	2,788,314	1,016,686	814,863
Excess (deficiency) of revenues over expenditures	(3,805,000)	(2,788,795)	1,016,205	(813,783)
Other financing sources				
Transfers in General Fund	3,000,000	3,000,000		300,000
Net change in fund balance	(805,000)	211,205	1,016,205	(513,783)
Fund balance				
December 1	(178,831)	(178,831)		334,952
November 30	\$ (983,831)	32,374	1,016,205	(178,831)

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
2011 DRAINAGE BOND PROJECT				
Revenues				
Taxes	\$ 388,381	364,173	(24,208)	362,602
Investment income		145	145	166
Total revenues	388,381	364,318	(24,063)	362,768
Expenditures				
Capital outlays	440,400	422,516	17,884	319,297
Net change in fund balance	(52,019)	(58,198)	(41,947)	43,471
Fund balance				
December 1	74,448	74,448		30,977
November 30	\$ 22,429	16,250	(41,947)	74,448

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
HIGHWAY IMPACT FEES				
Revenues				
Fees, licenses and permits	\$ 525,000	877,113	352,113	618,676
Investment income	25,000	6,743	(18,257)	37,079
Total revenues	550,000	883,856	333,856	655,755
Expenditures				
Current				
Highway, streets and bridges				
Contractual	150,000	86,572	63,428	42,520
Capital outlays	8,466,701	1,540,040	6,926,661	76,327
Total expenditures	8,616,701	1,626,612	6,990,089	118,847
Net change in fund balance	(8,066,701)	(742,756)	7,323,945	536,908
Fund balance				
December 1	8,067,665	8,067,665		7,530,757
November 30	\$ 964	7,324,909	7,323,945	8,067,665

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

Year Ended November 30, 2013

With comparative actual amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
COUNTY INFRASTRUCTURE				
Expenditures				
Contractual	\$ 42,305	38,407	3,898	
Capital outlays	757,695	247,596	510,099	
Total expenditures	800,000	286,003	513,997	-
Excess (deficiency) of revenues over expenditures	(800,000)	(286,003)	(513,997)	-
Other financing sources				
Transfers in				
General Fund	3,000,000	3,000,000		800,000
Net change in fund balance	2,200,000	2,713,997	513,997	800,000
Fund balance				
December 1	800,000	800,000		
November 30	\$ 3,000,000	3,513,997	513,997	800,000

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

Year Ended November 30, 2013

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)
SPECIAL SERVICE AREA #35 LAKES OF ROYCE RENAISSANCE			
Revenues			
Investment income	\$	3,740	3,740
Expenditures			
Current			
Capital projects			
Interest		31,663	(31,663)
Bond issuance costs	55,600	54,189	1,411
Total current	55,600	85,852	(30,252)
Capital outlays	1,515,000	71,619	1,443,381
Total expenditures	1,570,600	157,471	1,413,129
Excess (deficiency) of revenues over expenditures	(1,570,600)	(153,731)	(1,409,389)
Other financing sources (uses)			
Bond proceeds	2,764,072	1,663,050	(1,101,022)
Bond discount	(23,325)	(27,065)	(3,740)
Total other financing sources (uses)	2,740,747	1,635,985	(1,104,762)
Net change in fund balance	1,170,147	1,482,254	(2,514,151)
Fund balance			
December 1			
November 30	\$ 1,170,147	1,482,254	(2,514,151)

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

Year Ended November 30, 2013

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)
SPECIAL SERVICE AREA #38 NELSON HIGHVIEW			
Revenues			
Investment income	\$	2,519	2,519
Expenditures			
Current			
General government			
Contractual	216,000	216,000	
Capital projects			
Bond issuance costs	30,922	27,770	3,152
Total current	246,922	243,770	3,152
Capital outlays	1,117,000	1,118,695	(1,695)
Total expenditures	1,363,922	1,362,465	1,457
Excess (deficiency) of revenues over expenditures	(1,363,922)	(1,359,946)	1,062
Other financing sources (uses)			
Bond proceeds	1,382,672	1,382,672	
Bond discount	(18,750)	(18,750)	
Total other financing sources (uses)	1,363,922	1,363,922	-
Net change in fund balance	-	3,976	1,062
Fund balance			
December 1			
November 30	\$ -	3,976	1,062

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

Year Ended November 30, 2013

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)
HEALTH DEPARTMENT INFRASTRUCTURE			
Revenues			
Investment income	\$	721	721
Expenditures			
Capital outlays	183,865	178,784	5,081
Excess (deficiency) of revenues over expenditures	(183,865)	(178,063)	(4,360)
Other financing sources			
Transfers in			
General Fund		4,814,071	4,814,071
Net change in fund balance	(183,865)	4,636,008	4,809,711
Fund balance			
December 1			
November 30	\$ (183,865)	4,636,008	4,809,711

DU PAGE COUNTY, ILLINOIS

ENTERPRISE FUND

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

SCHEDULE OF REVENUES AND EXPENSES - BUDGET AND ACTUAL (GAAP and Budgetary Basis)
 PROPRIETARY FUND TYPES - ENTERPRISE FUNDS

Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	Original Budget	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
WATER AND SEWERAGE SYSTEM					
Revenues					
User charges - Sewer	\$ 10,077,717	10,077,717	9,875,893	2,125,640	9,214,359
User charges - Water	7,750,253	7,750,253	7,342,844	5,678,333	7,154,881
Sewer maintenance	1,664,511	1,664,511	1,604,037	418,683	1,523,718
Administrative fees	1,185,354	1,185,354	1,159,035	918,233	1,132,656
DuPage Water Commission capital buy-in fee	240,802	240,802	239,955	97,455	215,120
Penalties	142,500	142,500	193,641	(3,334,478)	181,836
Miscellaneous income	3,528,119	3,528,119	2,038,848	2,038,848	2,102,207
Total revenues	24,589,256	24,589,256	22,454,253	7,942,714	21,524,777
Expenses					
Personnel services	7,926,529	8,009,127	7,445,382	563,745	7,085,219
Commodities	1,905,705	1,977,705	1,429,586	548,119	1,633,845
Contractual services	11,129,606	10,691,078	9,062,306	1,628,772	9,017,158
Capital outlays	1,200,000	2,383,930		2,383,930	
Depreciation and amortization			3,791,406	(3,791,406)	3,726,236
Total expenses	22,161,840	23,061,840	21,728,680	1,333,160	21,462,458
Operating income	2,427,416	1,527,416	725,573	(801,843)	62,319
Nonoperating revenues (expenses)					
Investment income	12,000	12,000	14,448	2,448	17,188
IEPA loan proceeds		900,000		(900,000)	
Principal payments	(1,756,430)	(1,756,430)	(1,756,428)	2	(4,071,974)
Interest expense on bonds and loans	(683,485)	(683,485)	(545,279)	138,206	(555,073)
Amortization of bond discount and issuance costs			(213,774)	(213,774)	(29,327)
Gain (loss) on disposal of assets			(939)	(939)	
Total nonoperating revenues (expenses)	(2,427,915)	(1,527,915)	(2,501,972)	(974,057)	(4,639,186)
Loss before contributions - Budgetary Basis	\$ (499)	(499)	(1,776,399)	(1,775,900)	(4,576,867)
Reconciliation of Budgetary Basis loss before contributions to GAAP Basis loss before contributions					
Loss before contributions - Budgetary Basis	\$ (499)	(499)	(1,776,399)	3,624,753	(4,576,867)
Plus: principal payments	1,756,430	1,756,430	1,756,428	(2)	4,071,974
Income (loss) before contributions - GAAP Basis	\$ 1,755,931	1,755,931	(19,971)	3,624,751	(504,893)

DU PAGE COUNTY, ILLINOIS

INTERNAL SERVICE FUNDS

Employee Life/Health Insurance – This fund is used to account for revenues which have been restricted by the County Board for use in the provision or purchase of employee life and health insurance.

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

DUPAGE COUNTY, ILLINOIS

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COMBINING BALANCE SHEET
PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

November 30, 2013

With comparative totals at November 30, 2012

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2013	2012
ASSETS				
Current assets				
Cash				
Demand deposits	\$ 2,363,737	1,940,193	4,303,930	2,275,699
Certificates of deposit	1,000,000		1,000,000	2,900,000
Investments		377,330	377,330	332,937
Receivables				
Taxes		3,037,419	3,037,419	3,041,223
Interest		1,271	1,271	1,085
Due from other funds		227,455	227,455	492,466
Other	1,003,701		1,003,701	2,252
Total current assets	4,367,438	5,583,668	9,951,106	9,045,662
Noncurrent assets				
Advances receivable from other funds		360,616	360,616	259,553
	\$ 4,367,438	5,944,284	10,311,722	9,305,215
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION				
Current liabilities				
Accounts payable	\$ 1,100,086	217,261	1,317,347	402,978
Accrued payroll		3,900	3,900	
Claims payable - current	1,905,165	6,608,184	8,513,349	5,200,528
Due to Federal, State, and other governmental units		43,586	43,586	134,208
Due to other funds		11,840	11,840	10,316
Total current liabilities	3,005,251	6,884,771	9,890,022	5,748,030
Long-term liabilities				
Claims payable - noncurrent		1,621,061	1,621,061	884,603
Total liabilities	3,005,251	8,505,832	11,511,083	6,632,633
Deferred inflows of resources				
Unavailable property taxes		3,000,000	3,000,000	3,000,000
Net position				
Unrestricted	1,362,187	(5,561,548)	(4,199,361)	(327,418)
	\$ 4,367,438	5,944,284	10,311,722	9,305,215

DUPAGE COUNTY, ILLINOIS

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**COMBINING SCHEDULE OF REVENUE, EXPENSES
AND CHANGES IN NET POSITION**
PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2013	2012
Revenues				
Employer's share of premiums	\$ 23,053,930		23,053,930	22,406,646
Employees' share of premiums	8,641,205		8,641,205	7,251,061
Insurance excess aggregate payments		28,344	28,344	10,079
Insurance reimbursement		436,178	436,178	801,725
Miscellaneous		4,000	4,000	
Total revenues	31,695,135	468,522	32,163,657	30,469,511
Expenses				
Personnel		257,212	257,212	241,837
Commodities		122,575	122,575	60,682
Contractual services	33,073,071	2,824,865	35,897,936	33,204,788
Changes in non-current claims payable		2,484,114	2,484,114	626,546
Total expenses	33,073,071	5,688,766	38,761,837	34,133,853
Operating loss	(1,377,936)	(5,220,244)	(6,598,180)	(3,664,342)
Nonoperating revenues				
Taxes		2,997,973	2,997,973	3,005,689
Miscellaneous				3,074
Investment income	3,146	16,362	19,508	30,677
Total nonoperating revenues	3,146	3,014,335	3,017,481	3,039,440
Loss before transfers	(1,374,790)	(2,205,909)	(3,580,699)	(624,902)
Transfer in				
General Fund		300,000	300,000	500,000
Transfer out				
Special Revenue				
Convalescent Center		(591,244)	(591,244)	(1,100,721)
Net transfers	-	(291,244)	(291,244)	(600,721)
Net loss	(1,374,790)	(2,497,153)	(3,871,943)	(1,225,623)
Net position				
December 1	2,736,977	(3,064,395)	(327,418)	898,205
November 30	\$ 1,362,187	(5,561,548)	(4,199,361)	(327,418)

COMBINING STATEMENT OF CASH FLOWS

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2013	2012
Cash flows from operating activities				
Cash received - employer portion of insurance premiums	\$ 23,053,930		23,053,930	22,409,720
Cash received - employee portion of insurance premiums	8,641,205		8,641,205	7,251,061
Cash payments of insurance premiums and other costs (net)	(31,621,007)	(2,627,555)	(34,248,562)	(32,540,721)
Net cash provided (used) by operating activities	74,128	(2,627,555)	(2,553,427)	(2,879,940)
Cash flows from noncapital financing activities				
Cash received - taxes		2,997,973	2,997,973	3,005,689
Transfer in		300,000	300,000	500,000
Transfer out		(591,244)	(591,244)	(1,100,721)
Total cash provided by noncapital financing activities	-	2,706,729	2,706,729	2,404,968
Cash flows from investing activities				
Purchase of investments		(377,330)	(377,330)	(332,937)
Investment income	3,146	16,176	19,322	29,592
Total cash provided (used) by investing activities	3,146	(361,154)	(358,008)	(303,345)
Net increase (decrease) in cash and cash equivalents	77,274	(281,980)	(204,706)	(778,317)
Cash and cash equivalents at December 1	3,286,463	2,222,173	5,508,636	5,954,016
November 30	\$ 3,363,737	1,940,193	5,303,930	5,175,699
Comprised of				
Demand deposits	\$ 2,363,737	1,940,193	4,303,930	2,275,699
Certificates of deposit	1,000,000		1,000,000	2,900,000
	\$ 3,363,737	1,940,193	5,303,930	5,175,699

COMBINING STATEMENT OF CASH FLOWS (CONT.)

PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2013

With comparative totals for the year ended November 30, 2012

	Employee Life/Health Insurance	Liability Insurance	Totals	
			2013	2012
Reconciliation of operating loss to net cash provided (used) by operating activities				
Operating loss	\$ (1,377,936)	(5,220,244)	(6,598,180)	(3,664,342)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities				
Miscellaneous revenues				3,074
Increase in taxes receivable		3,804	3,804	5,235
Increase (decrease) in due to/from other funds		165,472	165,472	(111,298)
(Increase) decrease in other assets	(1,001,449)		(1,001,449)	14,070
Increase in accounts payable	888,348	26,021	914,369	150,200
(Increase) decrease in accrued liabilities		3,900	3,900	(10,261)
Increase (decrease) in due to Federal, State and other governmental units		(90,622)	(90,622)	78,836
Increase in claims payable	1,565,165	2,484,114	4,049,279	654,546
Net cash provided (used) by operating activities	\$ 74,128	(2,627,555)	(2,553,427)	(2,879,940)

DUPAGE COUNTY, ILLINOIS

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**SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION**
PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2013

With comparative amounts for the year ended November 30, 2012

	2013	2012
EMPLOYEE LIFE/HEALTH INSURANCE		
Revenues		
Premiums		
Employer's	\$ 23,053,930	22,406,646
Employees'	8,641,205	7,251,061
Total revenues	31,695,135	29,657,707
Expenses		
Contractual	33,073,071	30,377,060
Operating loss	(1,377,936)	(719,353)
Nonoperating revenue		
Miscellaneous		3,074
Investment income	3,146	6,106
Total nonoperating revenue	3,146	9,180
Net loss	(1,374,790)	(710,173)
Net position		
December 1	2,736,977	3,447,150
November 30	\$ 1,362,187	2,736,977

DUPAGE COUNTY, ILLINOIS

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**SCHEDULE OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - BUDGET AND ACTUAL**
PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2013

With comparative amounts for the year ended November 30, 2012

	Final Budget	2013 Actual	Variance with Budget Positive (Negative)	2012 Actual
LIABILITY INSURANCE				
Revenues				
Insurance excess aggregate payments	\$ 2,500	28,344	25,844	10,079
Insurance reimbursement	613,355	436,178	(177,177)	801,725
Miscellaneous	5,000	4,000	(1,000)	
Total revenues	620,855	468,522	(152,333)	811,804
Expenses				
Current				
General government				
Personnel	260,590	257,212	3,378	241,837
Commodities	198,473	122,575	75,898	60,682
Contractual	4,809,957	2,824,865	1,985,092	2,827,728
Changes in non-current claims payable		2,484,114	(2,484,114)	626,546
Total expenses	5,269,020	5,688,766	(419,746)	3,756,793
Operating loss	(4,648,165)	(5,220,244)	(572,079)	(2,944,989)
Nonoperating revenue				
Taxes	3,005,000	2,997,973	(7,027)	3,005,689
Investment income	8,000	16,362	8,362	24,571
Total nonoperating revenue	3,013,000	3,014,335	1,335	3,030,260
Income (loss) before transfers	(1,635,165)	(2,205,909)	(570,744)	85,271
Transfer in				
General Fund	300,000	300,000		500,000
Transfer out				
Special Revenue				
Convalescent Center		(591,244)	(591,244)	(1,100,721)
Net transfers	300,000	(291,244)	(591,244)	(600,721)
Net loss	(1,335,165)	(2,497,153)	(1,161,988)	(515,450)
Net position				
December 1	(3,064,395)	(3,064,395)		(2,548,945)
November 30	\$ (4,399,560)	(5,561,548)	(1,161,988)	(3,064,395)

DU PAGE COUNTY, ILLINOIS

AGENCY FUNDS

COUNTY COLLECTOR

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

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

COUNTY TREASURER

Escrow Account – This fund is used to account for monies placed in escrow via court order in probate cases when an heir is unknown or cannot be found.

Township Projects Fund – This fund is used to account for the receipt and disbursement of township Motor Fuel Tax monies.

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

Employee's Special Wage Deduction – This fund is used to account for the receipt and disbursement of withholdings made to satisfy wage summons.

Sale in Error Interest – This fund is used to provide a mechanism to pay interest charges which accrue and are payable on tax sales made in error. A fee attached to annual tax sales finances this fund.

Domestic Relations Legal Fund – This fund is used to account for the receipt and disbursement of a special fee to assist indigent individuals in domestic relations matters. The administration of this fund is under the jurisdiction of the Chief Judge of the Judicial Circuit.

Kogen Trust Agreement – This fund is used to account for a previous escrow deposit related to the Kogen Trust and various other parties.

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

CLERK OF THE CIRCUIT COURT

Criminal Traffic Account – This fund is used to account for the receipt and disbursement of fees collected in criminal traffic cases.

Bond Account – This fund is used to account for the collection and subsequent refund or forfeit of bonds posted with the Court.

Civil Fee Account – This fund is used to account for civil fees collected and expended apart from criminal fees.

Investment Account – This fund is used to account for amounts temporarily transferred from the other Clerk of the Circuit Court Agency funds that can be invested.

COUNTY SHERIFF

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

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

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

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

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

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

County Sheriff - Drug Traffic Prevention – This fund is used to account for transactions relating to drug enforcement expenditures. Funds are generated by court order pursuant to drug cases.

County Sheriff - JEZ Fund – This special sheriff's fund is used to account for transactions, which require advance funding and are reimbursed at a later date.

County Sheriff - Drug Traffic Seizure Account – This fund is used to account for the collection and disbursement of legally seized funds used to support narcotics enforcement and education activities.

County Sheriff - Sex Offender – This fund is used to account for the collection of annual statutory registration fees of convicted sex offenders residing in the County as registered by the Sheriff.

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

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

County Sheriff - Internet Auction Account – This fund is used to account for proceeds from an online auction service for saleable merchandise obtained from drug seizures. These proceeds are used for drug enforcement.

County Sheriff - Viking Tobacco Account – This fund is used to account for transactions relating to this account.

County Sheriff – Money Laundering Seizure – This fund is used to account for transactions relating to this account.

OTHER AGENCY FUNDS

County Clerk – This fund is used to account for transactions relating to the redemption of delinquent tax sale payments.

State's Attorney - Tax and Investigative Account – This fund is used to account for transactions relating to State's Attorney investigations for which monies must be available in advance.

County Probation Department – This fund is used to account for transactions that relate to amounts to be paid by offenders to victims as a condition of probation.

Convalescent Center - Special Account – This fund is used to account for transactions, which occur in a clearing account used to split individual resident checks among multiple funds.

Convalescent Center - Residents' Agency Fund – This fund is used to account for monies held at the center for residents of the center to be used for personal expenditures.

Convalescent Center - Administrative Account – This fund is used to account for transactions that occur within the Convalescent Center activity and donation accounts that are not a part of normal Convalescent Center governmental operations.

Special Service Area #32 - Riviera Court – This fund was established to account for all resources received and used for a water supply system to be constructed and installed within Special Service Area #32.

Special Service Area #33 - Judith Court – This fund was established to account for all resources received and used for a water supply system to be constructed and installed within Special Service Area #33.

Anti-Crime Contribution Committee – This fund is used to account for the receipt of fees collected in criminal cases and disbursed to approved and established local anti-crime programs.

Rental Housing Support Program Escrow - This fund is used to account for a portion of the Rental Housing Support Program fee collected that was temporarily placed in escrow via court order.

DUPAGE COUNTY, ILLINOIS

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COMBINING STATEMENT OF NET POSITION

FIDUCIARY FUND TYPES

November 30, 2013

	County Collector	County Treasurer	Clerk of the Circuit Court	County Sheriff	Other	Agency Total	Inter-Agency Elimination	Total
ASSETS								
Cash								
Petty cash	\$				500	500		500
Demand deposits	35,158,769	5,381,196	10,978,915	9,089,934	3,256,324	63,865,138		63,865,138
Certificates of deposit		1,365,000	8,399,388			9,764,388		9,764,388
Investments		627,353	2,764,403			3,391,756		3,391,756
Receivables								
Accrued interest		1,781	11,964			13,745		13,745
Due from Federal, State and other governmental units		43,538				43,538		43,538
Due from other funds			11,856,310			11,856,310	(11,856,310)	
Other assets					3,279	3,279		3,279
Total assets	\$ 35,158,769	7,418,868	34,010,980	9,089,934	3,260,103	88,938,654	(11,856,310)	77,082,344
LIABILITIES								
Due to Federal, State and other governmental units	\$ 34,428,524	3,107,505	382,765	14,405	377,476	38,310,675		38,310,675
Due to other funds			11,856,310			11,856,310	(11,856,310)	
Other liabilities	730,245	4,311,363	21,771,905	9,075,529	2,882,627	38,771,669		38,771,669
Total liabilities	\$ 35,158,769	7,418,868	34,010,980	9,089,934	3,260,103	88,938,654	(11,856,310)	77,082,344

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>COUNTY COLLECTOR</u>				
<u>General</u>				
Assets				
Cash				
Demand deposits	\$ 38,432,515	2,625,210,819	2,628,542,525	35,100,809
Liabilities				
Due to Federal, State and other governmental units	\$ 36,192,680	2,624,480,574	2,626,302,690	34,370,564
Other liabilities	2,239,835	730,245	2,239,835	730,245
	\$ 38,432,515	2,625,210,819	2,628,542,525	35,100,809
<u>Bankruptcy Escrow</u>				
Assets				
Cash				
Demand deposits	\$ 69,766	315,172	326,978	57,960
Liabilities				
Due to Federal, State and other governmental units	\$ 69,766	315,172	326,978	57,960
<u>Total - All County Collector's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 38,502,281	2,625,525,991	2,628,869,503	35,158,769
Liabilities				
Due to Federal, State and other governmental units	\$ 36,262,446	2,624,795,746	2,626,629,668	34,428,524
Other liabilities	2,239,835	730,245	2,239,835	730,245
Total liabilities	\$ 38,502,281	2,625,525,991	2,628,869,503	35,158,769

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>COUNTY TREASURER</u>				
<u>Escrow Account</u>				
Assets				
Cash				
Demand deposits	\$ 129,469	43	15,197	114,315
Liabilities				
Other liabilities	\$ 129,469	43	15,197	114,315
<u>Township Projects Fund</u>				
Assets				
Cash				
Demand deposits	\$ 1,414,420	783,448	1,128,035	1,069,833
Certificates of deposit	965,000	400,000		1,365,000
Investments	604,572	29,651	6,870	627,353
Receivables				
Accrued interest	1,970		189	1,781
Due from Federal, State and other governmental units	49,880	43,538	49,880	43,538
	\$ 3,035,842	1,256,637	1,184,974	3,107,505
Liabilities				
Due to Federal, State and other governmental units	\$ 3,035,842	777,106	705,443	3,107,505
<u>Condemnation</u>				
Assets				
Cash				
Demand deposits	\$ 19,509,251	15,571,418	31,541,566	3,539,103
Liabilities				
Other liabilities	\$ 19,509,251	15,571,418	31,541,566	3,539,103

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>COUNTY TREASURER (CONT.)</u>				
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash				
Demand deposits	\$ 14,017	157,606	157,773	13,850
Liabilities				
Other liabilities	\$ 14,017	157,606	157,773	13,850
<u>Sale in Error Interest</u>				
Assets				
Cash				
Demand deposits	\$ 679,128	3,899	183,007	500,020
Liabilities				
Other liabilities	\$ 679,128	3,899	183,007	500,020
<u>Domestic Relations Legal Fund</u>				
Assets				
Cash				
Demand deposits	\$ 132,296	261,131	286,635	106,792
Liabilities				
Other liabilities	\$ 132,296	261,131	286,635	106,792
<u>Kogen Trust Agreement</u>				
Assets				
Cash				
Demand deposits	\$ 19,047	6		19,053
Liabilities				
Other liabilities	\$ 19,047	6		19,053

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>COUNTY TREASURER (CONT.)</u>				
<u>Local Law Drug Enforcement</u>				
Assets				
Cash				
Demand deposits	\$ 15,773	2,457		18,230
Liabilities				
Other liabilities	\$ 15,773	2,457		18,230
<u>Total - All County Treasurer's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 21,913,401	16,780,008	33,312,213	5,381,196
Certificates of deposit	965,000	400,000		1,365,000
Investments	604,572	29,651	6,870	627,353
Receivables				
Accrued Interest	1,970		189	1,781
Due from Federal, State and other governmental units	49,880	43,538	49,880	43,538
Total assets	\$ 23,534,823	17,253,197	33,369,152	7,418,868
Liabilities				
Due to Federal, State and other governmental units	\$ 3,035,842	777,106	705,443	3,107,505
Other liabilities	20,498,981	15,996,560	32,184,178	4,311,363
Total liabilities	\$ 23,534,823	16,773,666	32,889,621	7,418,868

DUPAGE COUNTY, ILLINOIS

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STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>CLERK OF THE CIRCUIT COURT</u>				
<u>Criminal Traffic Account</u>				
Assets				
Cash				
Demand deposits	\$ 8,197,350	67,976,198	66,811,935	9,361,613
Due from other funds	14,865,715	500,000	4,400,000	10,965,715
	<u>\$ 23,063,065</u>	<u>68,476,198</u>	<u>71,211,935</u>	<u>20,327,328</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 395,625	382,765	395,625	382,765
Other liabilities	22,667,440	63,555,724	66,278,601	19,944,563
	<u>\$ 23,063,065</u>	<u>63,938,489</u>	<u>66,674,226</u>	<u>20,327,328</u>
<u>Bond Account</u>				
Assets				
Cash				
Demand deposits	\$ (8,758)	1,292,038	459,275	824,005
Due from other funds	1,290,595		500,000	790,595
	<u>\$ 1,281,837</u>	<u>1,292,038</u>	<u>959,275</u>	<u>1,614,600</u>
Liabilities				
Other liabilities	\$ 1,281,837	792,038	459,275	1,614,600
	<u>\$ 1,281,837</u>	<u>792,038</u>	<u>459,275</u>	<u>1,614,600</u>
<u>Civil Fee Account</u>				
Assets				
Cash				
Demand deposits	\$ 246,166	9,949,340	9,882,764	312,742
Liabilities				
Due to other funds	100,000			100,000
Other liabilities	146,166	9,948,944	9,882,368	212,742
	<u>\$ 246,166</u>	<u>9,948,944</u>	<u>9,882,368</u>	<u>312,742</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>CLERK OF THE CIRCUIT COURT (CONT.)</u>				
<u>Investment Account</u>				
Assets				
Cash				
Demand deposits	\$ 471,092	41,156	31,693	480,555
Certificates of deposit	12,799,388		4,400,000	8,399,388
Investments	2,761,690	2,713		2,764,403
Due from other funds	100,000			100,000
Accrued interest receivable	24,140	11,964	24,140	11,964
	<u>\$ 16,156,310</u>	<u>55,833</u>	<u>4,455,833</u>	<u>11,756,310</u>
Liabilities				
Due to other funds	<u>\$ 16,156,310</u>		<u>4,400,000</u>	<u>11,756,310</u>
<u>Total - All Clerk of the Circuit Court's Agency Funds</u>				
Assets				
Cash				
Demand deposits	\$ 8,905,850	79,258,732	77,185,667	10,978,915
Certificates of deposit	12,799,388		4,400,000	8,399,388
Investments	2,761,690	2713		2,764,403
Accrued interest receivable	24,140	11,964	24,140	11,964
Due from other funds	16,256,310	500,000	4,900,000	11,856,310
Total assets	<u>\$ 40,747,378</u>	<u>79,773,409</u>	<u>86,509,807</u>	<u>34,010,980</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 395,625	382,765	395,625	382,765
Due to other funds	16,256,310		4,400,000	11,856,310
Other liabilities	24,095,443	74,296,706	76,620,244	21,771,905
Total liabilities	<u>\$ 40,747,378</u>	<u>74,679,471</u>	<u>81,415,869</u>	<u>34,010,980</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>COUNTY SHERIFF</u>				
<u>County Sheriff - Chancery Account</u>				
Assets				
Cash				
Demand deposits	\$ 21,026,917	90,622,467	105,513,689	6,135,695
Liabilities				
Other liabilities	\$ 21,026,917	90,622,467	105,513,689	6,135,695
<u>County Sheriff - Commissary Account</u>				
Assets				
Cash				
Demand deposits	\$ 1,675,255	2,832,651	2,508,747	1,999,159
Liabilities				
Other liabilities	\$ 1,675,255	2,832,651	2,508,747	1,999,159
<u>County Sheriff - Inmate Account</u>				
Assets				
Cash				
Demand deposits	\$ 305,130	1,998,711	1,991,259	312,582
Liabilities				
Other liabilities	\$ 305,130	1,998,711	1,991,259	312,582
<u>County Sheriff - Arson Task Force</u>				
Assets				
Cash				
Demand deposits	\$ 3,173	5,739	2,782	6,130
Liabilities				
Other liabilities	\$ 3,173	5,739	2,782	6,130

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 19,824	303	5,722	14,405
Liabilities				
Due to Federal, State and other governmental units	\$ 19,824	303	5,722	14,405
<u>County Sheriff - Replevin and Levy</u>				
Assets				
Cash				
Demand deposits	\$ 55,481	478	95	55,864
Liabilities				
Other liabilities	\$ 55,481	478	95	55,864
<u>County Sheriff - Drug Traffic Prevention</u>				
Assets				
Cash				
Demand deposits	\$ 108,482	165,641	192,263	81,860
Liabilities				
Other liabilities	\$ 108,482	165,641	192,263	81,860
<u>County Sheriff - JEZ Fund</u>				
Assets				
Cash				
Demand deposits	\$ 3,934	5,493	4,536	4,891
Liabilities				
Other liabilities	\$ 3,934	5,493	4,536	4,891

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Drug Traffic Seizure Account</u>				
Assets				
Cash				
Demand deposits	\$ 28,384	65,650	43,853	50,181
Liabilities				
Other liabilities	\$ 28,384	65,650	43,853	50,181
<u>County Sheriff - Sex Offender</u>				
Assets				
Cash				
Demand deposits	\$ 12,053	9,148	10,519	10,682
Liabilities				
Other liabilities	\$ 12,053	9,148	10,519	10,682
<u>County Sheriff - Retired Canine Assistance Program</u>				
Assets				
Cash				
Demand deposits	\$ 690	8	8	690
Liabilities				
Other liabilities	\$ 690	8	8	690
<u>County Sheriff - Extradition Account</u>				
Assets				
Cash				
Demand deposits	\$ 7,064	25,059	25,891	6,232
Liabilities				
Other liabilities	\$ 7,064	25,059	25,891	6,232

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>COUNTY SHERIFF (CONT.)</u>				
<u>County Sheriff - Internet Auction Account</u>				
Assets				
Cash				
Demand deposits	\$ 501	8	8	501
Liabilities				
Other liabilities	\$ 501	8	8	501
<u>County Sheriff - Viking Tobacco Account</u>				
Assets				
Cash				
Demand deposits	\$ 410,962	8	8	410,962
Liabilities				
Other liabilities	\$ 410,962	8	8	410,962
<u>County Sheriff - Money Laundering Seizure</u>				
Assets				
Cash				
Demand deposits	\$	108	8	100
Liabilities				
Other liabilities	\$	108	8	100

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>COUNTY SHERIFF</u> (CONT.)				
<u>Total - County Sheriff</u>				
Assets				
Cash				
Demand deposits	\$ 23,657,850	95,731,472	110,299,388	9,089,934
Liabilities				
Due to Federal, State and other governmental units	\$ 19,824	303	5,722	14,405
Other liabilities	23,638,026	95,731,169	110,293,666	9,075,529
Total liabilities	\$ 23,657,850	95,731,472	110,299,388	9,089,934

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>OTHER AGENCY FUNDS</u>				
<u>County Clerk</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	1,678,623	26,062,242	25,632,331	2,108,534
	<u>\$ 1,679,123</u>	<u>26,062,242</u>	<u>25,632,331</u>	<u>2,109,034</u>
Liabilities				
Other liabilities	<u>\$ 1,679,123</u>	<u>26,062,242</u>	<u>25,632,331</u>	<u>2,109,034</u>
<u>State's Attorney - Tax and Investigative Account</u>				
Assets				
Cash				
Demand deposits	\$ 27,699	69,122	88,176	8,645
Liabilities				
Other liabilities	<u>\$ 27,699</u>	<u>69,122</u>	<u>88,176</u>	<u>8,645</u>
<u>County Probation Department</u>				
Assets				
Cash				
Demand deposits	\$ 377,475	1		377,476
Liabilities				
Due to Federal, State and other governmental units	<u>\$ 377,475</u>	<u>1</u>		<u>377,476</u>

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>OTHER AGENCY FUNDS (CONT.)</u>				
<u>Convalescent Center - Special Account</u>				
Assets				
Cash				
Demand deposits	\$ 29,661	285,890	286,867	28,684
Liabilities				
Other liabilities	\$ 29,661	285,890	286,867	28,684
<u>Convalescent Center - Residents' Agency Fund</u>				
Assets				
Cash				
Demand deposits	\$ 268,722	3,790,229	3,711,566	347,385
Liabilities				
Other liabilities	\$ 268,722	3,790,229	3,711,566	347,385
<u>Convalescent Center - Administrative Account</u>				
Assets				
Cash				
Demand deposits	\$ 58,036	90,059	90,028	58,067
Other assets	2,676	90,631	90,028	3,279
	\$ 60,712	180,690	180,056	61,346
Liabilities				
Other liabilities	\$ 60,712	180,690	180,056	61,346

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>OTHER AGENCY FUNDS (CONT.)</u>				
<u>Special Service Area #32 - Riviera Court</u>				
Assets				
Cash				
Demand deposits	\$ 28,645	27,205	28,527	27,323
Liabilities				
Other liabilities	\$ 28,645	27,205	28,527	27,323
<u>Special Service Area #33 - Judith Court</u>				
Assets				
Cash				
Demand deposits	\$ 31,489	34,552	33,268	32,773
Liabilities				
Other liabilities	\$ 31,489	34,552	33,268	32,773
<u>Anti-Crime Contribution Committee</u>				
Assets				
Cash				
Demand deposits	\$ 67,405	139,745	145,498	61,652
Liabilities				
Other liabilities	\$ 67,405	139,745	145,498	61,652
<u>Rental Housing Support Program Escrow</u>				
Assets				
Cash				
Demand deposits	\$	205,785		205,785
Liabilities				
Other liabilities	\$	205,785		205,785

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>OTHER AGENCY FUNDS (CONT.)</u>				
<u>Total - All Other Agency Funds</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	2,567,755	30,704,830	30,016,261	3,256,324
Other assets	2,676	90,631	90,028	3,279
Total assets	\$ 2,570,931	30,795,461	30,106,289	3,260,103
Liabilities				
Due to Federal, State and other governmental units	\$ 377,475	1		377,476
Other liabilities	2,193,456	30,795,460	30,106,289	2,882,627
Total liabilities	\$ 2,570,931	30,795,461	30,106,289	3,260,103

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONT.)

AGENCY FUNDS

For the Year Ended November 30, 2013

	Balances November 30, 2012	Additions	Deductions	Balances November 30, 2013
<u>TOTAL - ALL AGENCY FUNDS</u>				
Assets				
Cash				
Petty cash	\$ 500			500
Demand deposits	95,547,137	2,848,001,033	2,879,683,032	63,865,138
Certificates of deposit	13,764,388	400,000	4,400,000	9,764,388
Investments	3,366,262	32,364	6,870	3,391,756
Receivables				
Accrued interest	26,110	11,964	24,329	13,745
Due from Federal, State and other governmental units	49,880	43,538	49,880	43,538
Due from other funds	16,256,310	500,000	4,900,000	11,856,310
Other assets	2,676	90,631	90,028	3,279
Total assets	<u>\$ 129,013,263</u>	<u>2,849,079,530</u>	<u>2,889,154,139</u>	<u>88,938,654</u>
Liabilities				
Due to Federal, State and other governmental units	\$ 40,091,212	2,625,955,921	2,627,736,458	38,310,675
Due to other funds	16,256,310		4,400,000	11,856,310
Other liabilities	72,665,741	217,550,140	251,444,212	38,771,669
Total liabilities	<u>\$ 129,013,263</u>	<u>2,843,506,061</u>	<u>2,883,580,670</u>	<u>88,938,654</u>



Capital Assets Used in the Operation of Governmental Activities

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

COMPARATIVE SCHEDULES BY SOURCE

November 30, 2013 and 2012

	2013	2012
Governmental activities capital assets		
Land	\$ 299,854,066	296,295,032
Construction in progress	11,424,765	14,692,575
Infrastructure	703,496,326	683,981,631
Buildings	330,600,842	312,908,633
Improvements other than buildings	8,148,449	7,838,767
Machinery and equipment	83,012,552	81,392,405
Total governmental activities capital assets	<u>\$ 1,436,537,000</u>	<u>1,397,109,043</u>
Investments in governmental activities capital assets by source		
General Fund	\$ 203,617,286	199,515,736
Special Revenue activities	838,738,466	824,371,385
Capital Projects activities	394,181,248	373,221,922
Total investments in governmental activities capital assets by source	<u>\$ 1,436,537,000</u>	<u>1,397,109,043</u>

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2013

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Activities Capital Assets November 30, 2013
General Government							
Automotive Services	\$			88,168			88,168
Capital Plant	2,180,638	4,070,996		79,228,756		9,393,236	94,873,626
County Board				6,680		10,797	17,477
County Clerk				68,723		47,242	115,965
Data Processing				291,501		3,879,613	4,171,114
Election Commission						10,901,507	10,901,507
Finance						153,935	153,935
Groundskeeping						162,779	162,779
Personnel - Security				85,859		90,265	176,124
Personnel Department						87,257	87,257
Recorder of Deeds						297,345	297,345
Supervisor of Assessments						204,119	204,119
Total General Government	2,180,638	4,070,996	-	79,769,687	-	25,228,095	111,249,416
Highway, Streets and Bridges							
Maintenance		50,948		4,962,232		19,738,491	24,751,671
Streets and Bridges	142,124,812		646,185,531		4,993,249		793,303,592
Total Highway, Streets and Bridges	142,124,812	50,948	646,185,531	4,962,232	4,993,249	19,738,491	818,055,263
Judicial							
Circuit Court						681,656	681,656
Circuit Court Probation		224,991				969,689	1,194,680
Child Care Facility Construction				3,131,999			3,131,999
Clerk of the Circuit Court						7,805,689	7,805,689
Courthouse Construction				48,968,426	3,110,746	2,520,965	54,600,137
JOF Bldg & Furnishings				55,725,938		3,847,250	59,573,188
Jury Commission						8,326	8,326
Law Library						104,197	104,197
Neutral Site Custody Exchange				95,141		209,233	304,374
Public Defender				1,510		115,771	117,281
State's Attorney				426,717		622,531	1,049,248
Youth Home	145,954			11,305,325	44,454	74,830	11,570,563
Total Judicial	145,954	224,991	-	119,655,056	3,155,200	16,960,137	140,141,338
Health and Public Safety							
Animal Control				794,119		190,020	984,139
Child Victim Witness Project				28,556		42,714	71,270
Convalescent Center	784,360	564,720		30,967,235		5,664,198	37,980,513
Coroner				2,098,008		473,450	2,571,458
County Jail				68,668,366		376,763	69,045,129
Courthouse Security						49,650	49,650
Health Department	3,490,415	578,900		18,439,125		4,547,714	27,056,154
Office of Emergency Mgmt				1,297,637		483,192	1,780,829
Sheriff				3,508,779		7,449,113	10,957,892
Total Health and Public Safety	4,274,775	1,143,620	-	125,801,825	-	19,276,814	150,497,034
Public Service							
Community Development						28,411	28,411
Economic Development & Planning						484,838	484,838
Historical Museum				405,553		39,290	444,843
Human Services						353,842	353,842
Total Public Service	-	-	-	405,553	-	906,381	1,311,934

(Cont.)

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2013

Function and Activity	Land	Construction in Progress	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Governmental Activities Capital Assets November 30, 2013
Public Works							
Drainage	19,611,837		11,652,027			181,067	31,444,931
Stormwater	131,516,050	5,934,210	45,658,768	6,489		721,567	183,837,084
Total Public Works	151,127,887	5,934,210	57,310,795	6,489	-	902,634	215,282,015
Total Governmental Activities Capital Assets	\$ 299,854,066	11,424,765	703,496,326	330,600,842	8,148,449	83,012,552	1,436,537,000

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2013

Function and Activity	Governmental Activities Capital Assets November 30, 2012	Additions	Deductions	Governmental Activities Capital Assets November 30, 2013
General Government				
Automotive Services	\$ 88,168			88,168
Capital Plant	87,100,195	18,997,201	11,223,770	94,873,626
County Board	17,477			17,477
County Clerk	115,965			115,965
Data Processing	2,895,001	1,375,488	99,375	4,171,114
Election Commission	10,883,332	19,410	1,235	10,901,507
Finance	211,290		57,355	153,935
Groundskeeping	162,779			162,779
Personnel - Security	170,400	5,724		176,124
Personnel Department	87,257			87,257
Recorder of Deeds	334,210		36,865	297,345
Supervisor of Assessments	204,119			204,119
Total General Government	102,270,193	20,397,823	11,418,600	111,249,416
Highway, Streets and Bridges				
Maintenance	24,299,127	891,666	439,122	24,751,671
Streets and Bridges	778,357,517	34,509,794	19,563,719	793,303,592
Total Highway, Streets and Bridges	802,656,644	35,401,460	20,002,841	818,055,263
Judicial				
Circuit Court	673,624	12,327	4,295	681,656
Circuit Court Probation	665,437	548,211	18,968	1,194,680
Child Care Facility Construction		6,654,715	3,522,716	3,131,999
Clerk of the Circuit Court	8,804,315	21,527	1,020,153	7,805,689
Courthouse Construction 01	54,600,137			54,600,137
JOF Bldg & Furnishings	59,573,188			59,573,188
Jury Commission	8,326			8,326
Law Library	104,197			104,197
Neutral Site Custody Exchange	182,825	219,924	98,375	304,374
Public Defender	157,497		40,216	117,281
State's Attorney	961,507	105,651	17,910	1,049,248
Youth Home	11,607,363	34,460	71,260	11,570,563
Total Judicial	137,338,416	7,596,815	4,793,893	140,141,338

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY (CONT.)

For the Year Ended November 30, 2013

Function and Activity	Governmental Activities Capital Assets November 30, 2012	Additions	Deletions	Governmental Activities Capital Assets November 30, 2013
Health and Public Safety				
Animal Control	984,139			984,139
Child Victim Witness Project	71,270			71,270
Convalescent Center	37,342,632	665,595	27,714	37,980,513
Convalescent Center Grants	99,297	75,295	174,592	
Coroner	2,501,012	79,096	8,650	2,571,458
County Jail	69,071,530	214,861	241,262	69,045,129
Courthouse Security	49,650			49,650
Health Department	25,424,749	2,202,717	571,312	27,056,154
Office of Emergency Mgmt	1,697,976	195,204	112,351	1,780,829
Sheriff	10,906,375	565,646	514,129	10,957,892
Total Health and Public Safety	148,148,630	3,998,414	1,650,010	150,497,034
Public Service				
Community Development	28,411			28,411
Economic Development & Planning	552,943	65,817	133,922	484,838
Historical Museum	444,843			444,843
Human Services	374,293		20,451	353,842
Total Public Service	1,400,490	65,817	154,373	1,311,934
Public Works				
Drainage	31,607,554		162,623	31,444,931
Stormwater	173,687,116	15,284,129	5,134,161	183,837,084
Total Public Works	205,294,670	15,284,129	5,296,784	215,282,015
Total Governmental Activities Capital Assets	\$ 1,397,109,043	82,744,458	43,316,501	1,436,537,000

DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED NOVEMBER 30, 2013

STATISTICAL SECTION

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

<u>Contents</u>	<u>Exhibits</u>	<u>Page(s)</u>
Financial Trends		
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	K-1 - K-4	301-310
Revenue Capacity		
These schedules contain trend information to help the reader assess the County's most significant local revenue sources, the sales tax and the property taxes.	K-5 - K-11	311-326
Debt Capacity		
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	K-12— K-17	327-336
Demographic and Economic Information		
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	K-18-K-19	337-338
Operating Information		
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	K-20 - K-22	339-343
Required Information for Continuing Disclosure Undertaking		
These schedules contain information required for the Continuous Disclosure Undertaking related to the Water and Sewerage Revenue Bonds.	K-23	344-345

Source:

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

FINANCIAL TRENDS

DUPAGE COUNTY, ILLINOIS**NET POSITION BY COMPONENT**

Last Ten Fiscal Years

Fiscal Year	2013	2012	2011	2010
Governmental activities				
Net investment in capital assets	\$ 536,331,604	538,504,376	535,999,719	524,578,436
Restricted	104,883,465	97,015,462	98,017,964	31,388,626
Unrestricted	77,792,273	79,458,925	71,928,664	134,952,699
Total governmental activities net position	<u>\$ 719,007,342</u>	<u>714,978,763</u>	<u>705,946,347</u>	<u>690,919,761</u>
Business-type activities				
Net investment in capital assets	\$ 75,261,628	75,116,586	74,764,812	84,877,600
Restricted	2,908,933	2,858,239	2,239,517	2,293,027
Unrestricted	8,190,899	6,537,001	7,869,504	4,375,023
Total business-type activities net position	<u>\$ 86,361,460</u>	<u>84,511,826</u>	<u>84,873,833</u>	<u>91,545,650</u>
Primary government				
Net investment in capital assets	\$ 611,593,232	613,620,962	610,764,531	609,456,036
Restricted	107,792,398	99,873,701	100,257,481	33,681,653
Unrestricted	85,983,172	85,995,926	79,798,168	139,327,722
Total primary government net position	<u>\$ 805,368,802</u>	<u>799,490,589</u>	<u>790,820,180</u>	<u>782,465,411</u>

Note: 2009 amounts have been restated to reflect removal of ETSB as a blended component unit, and to include two funds previously reported as Agency Funds.

2009	2008	2007	2006	2005	2004
526,643,803	531,794,055	515,688,772	489,840,802	473,371,347	438,613,920
32,837,493	38,579,136	28,610,054	30,070,231	30,232,470	31,696,416
139,575,093	150,865,482	154,394,789	165,155,058	171,950,707	192,142,586
699,056,389	721,238,673	698,693,615	685,066,091	675,554,524	662,452,922
85,901,560	70,201,635	82,506,297	80,835,414	83,338,145	84,877,842
2,500,566	16,524,276	1,164,884	761,722	765,747	769,073
7,610,159	13,858,024	17,014,533	15,466,447	16,104,774	19,440,166
96,012,285	100,583,935	100,685,714	97,063,583	100,208,666	105,087,081
612,545,363	601,995,690	598,195,069	570,676,216	556,709,492	523,491,762
35,338,059	55,103,412	29,774,938	30,831,953	30,998,217	32,465,489
147,185,252	164,723,506	171,409,322	180,621,505	188,055,481	211,582,752
795,068,674	821,822,608	799,379,329	782,129,674	775,763,190	767,540,003

DUPAGE COUNTY, ILLINOIS**CHANGES IN NET POSITION**

Last Ten Fiscal Years

Fiscal Year	2013	2012	2011	2010
Expenses				
Governmental activities:				
General government	\$ 86,856,356	87,542,910	83,299,732	82,328,234
Health and public safety	126,725,674	127,138,340	128,664,640	95,942,738
Highways, streets and bridges	38,529,997	43,121,555	42,996,381	44,101,530
Public service	31,103,546	34,267,106	34,692,296	42,723,807
Judicial	45,838,029	45,854,104	48,591,186	49,994,196
Public works	12,085,313	6,824,746	11,516,306	10,038,353
Educational services	780,786	837,935	823,067	861,769
Conservation and recreation	53,921	1,302,992	460,433	356,589
Interest on long-term debt	14,354,610	15,027,294	16,303,515	13,152,197
Total governmental activities and expenses	356,328,232	361,916,982	367,347,556	339,499,413
Business-type activities:				
Convalescent Center				35,133,183
Water and Sewerage System	22,488,672	22,046,858	20,973,845	21,257,048
Total business-type activities and expenses	22,488,672	22,046,858	20,973,845	56,390,231
Total primary government expenses	\$ 378,816,904	383,963,840	388,321,401	395,889,644
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 20,389,863	18,857,949	18,664,088	20,250,459
Health and public safety	24,693,327	23,761,447	23,779,041	17,420,250
Highways, streets and bridges	677,430	766,972	656,149	1,313,984
Public service	2,725,612	3,406,903	1,933,026	1,889,032
Judicial	30,416,409	32,780,133	32,934,001	35,372,063
Public works	603,724	943,021	476,997	603,504
Educational services				
Conservation and recreation				
Operating grants and contributions:				
General government	906,695	745,068	1,444,501	1,133,299
Health and public safety	35,945,747	36,053,009	41,878,559	17,763,720
Highways, streets, and bridges	17,102,648	15,289,960	15,515,321	15,545,867
Public service	23,402,224	25,613,551	26,818,269	23,874,197
Judicial	2,718,698	3,531,687	4,371,274	3,115,969
Public works	153,106	491,130	615,671	222,959
Conservation and recreation	14,793			312,339
Capital grants and contributions	9,231,944	18,652,521	21,450,239	14,693,789
Total governmental activities program revenues	168,982,220	180,893,351	190,537,136	153,511,431

2009	2008	2007	2006	2005	2004
89,128,191	79,503,497	80,569,502	76,530,069	67,928,785	67,411,403
96,975,837	90,666,171	87,107,697	92,461,036	90,136,964	84,270,876
36,932,547	44,750,517	50,394,522	39,482,040	35,815,839	35,281,769
38,741,928	27,825,702	33,398,538	37,683,088	30,800,110	28,135,526
48,908,014	43,991,165	42,982,648	43,474,837	41,683,337	39,645,479
17,960,703	7,121,018	9,301,970	14,224,528	7,830,746	10,986,745
849,762	558,065	581,374	624,636	662,333	534,495
205,015					
13,948,235	14,286,924	15,012,918	15,193,374	13,932,166	17,202,581
343,650,232	308,703,059	319,349,169	319,673,608	288,790,280	283,468,874
34,755,461	32,900,010	33,338,061	33,659,477	34,663,672	31,840,489
22,413,240	20,587,516	19,520,073	16,133,688	15,446,718	14,679,708
57,168,701	53,487,526	52,858,134	49,793,165	50,110,390	46,520,197
400,818,933	362,190,585	372,207,303	369,466,773	338,900,670	329,989,071
21,701,637	18,376,745	20,063,804	19,834,516	23,433,540	21,485,982
18,756,406	17,636,546	19,447,080	21,511,516	19,084,970	14,315,879
1,834,459	2,740,774	1,837,333	2,910,020	2,791,345	3,005,377
846,965	2,544,734	3,721,579	3,819,920	2,057,392	1,551,906
35,579,718	38,230,226	23,445,481	21,822,637	16,061,239	14,818,206
1,120,119	658,673	1,777,963	1,582,857	3,787,149	2,143,023
		481,640	412,465	323,222	320,650
2,103,064	25,598			2,887,946	2,798,472
17,299,394	16,611,236	19,061,568	13,561,735	15,856,357	19,415,880
13,358,950	21,028,399	16,030,448	16,153,506	15,674,685	14,889,202
36,815,150	21,749,891	24,913,259	34,448,567	22,265,751	21,862,183
4,113,628	3,589,030	2,097,071	3,069,763	2,768,758	1,485,956
1,945,773		2,483,999	530,180	527,928	13,658
205,609					
7,424,344	1,378,481	45,000	1,651,069	6,659,435	480,816
163,105,216	144,570,333	135,406,225	141,308,751	134,179,717	118,587,190

DUPAGE COUNTY, ILLINOIS

CHANGES IN NET POSITION (CONT.)

Last Ten Fiscal Years

Fiscal Year	2013	2012	2011	2010
Business-type activities:				
Charges for services:				
Convalescent Center				28,153,612
Water and Sewerage System	\$ 22,454,253	21,524,777	19,689,342	18,908,528
Capital Grants and Contributions	1,869,605	142,886	256,528	70,510
Total business-type activities				
program revenues	24,323,858	21,667,663	19,945,870	47,132,650
Total primary government program				
revenues	\$ 193,306,078	202,561,014	210,483,006	200,644,081
Net (Expense)/Revenue				
Governmental activities	\$(187,346,012)	\$(181,023,631)	(176,810,420)	(185,987,982)
Business-type activities	1,835,186	(379,195)	(1,027,975)	(9,257,581)
Total primary government net expense	(185,510,826)	(181,402,826)	(177,838,395)	(195,245,563)
General revenues and other changes				
in net assets				
Governmental activities:				
Property taxes	67,376,774	67,581,649	67,667,477	67,439,853
Taxes - sales and other	121,100,200	116,224,102	112,140,361	107,925,821
Unrestricted investment earnings	374,759	1,478,027	1,338,517	1,085,804
Miscellaneous	5,643,398	4,772,269	4,997,281	4,891,700
Special item				
Transfers				(3,491,824)
Total governmental activities	194,495,131	190,056,047	186,143,636	177,851,354
Business-type activities:				
Unrestricted investment earnings	14,448	17,188	49,528	90,909
Transfers				3,491,824
Total business-type activities	14,448	17,188	49,528	3,582,733
Total primary government	\$ 194,509,579	190,073,235	186,193,164	181,434,087
Change in Net Position				
Governmental activities	7,149,119	9,032,416	9,333,216	(8,136,628)
Business-type activities	1,849,634	(362,007)	(978,447)	(5,674,848)
Total primary government	\$ 8,998,753	8,670,409	8,354,769	(13,811,476)

Note: 2009 amounts have been restated to reflect removal of ETSB as a blended component unit, and to include two funds previously reported as Agency Funds.

2009	2008	2007	2006	2005	2004
32,787,435	32,766,353	34,169,487	24,949,646	24,772,001	25,011,379
17,108,872	17,565,227	18,814,973	13,353,597	14,872,907	13,366,266
1,773,333	1,782,889	932,680	4,362,635	3,213,110	2,841,524
51,669,640	52,114,469	53,917,140	42,665,878	42,858,018	41,219,169
214,774,856	196,684,802	189,323,365	183,974,629	177,037,735	159,806,359
(180,545,016)	(164,132,726)	(183,942,944)	(178,364,857)	(154,610,563)	(164,881,684)
(5,499,061)	(1,373,057)	1,059,006	(7,127,287)	(7,252,372)	(5,301,028)
(186,044,077)	(165,505,783)	(182,883,938)	(185,492,144)	(161,862,935)	(170,182,712)
67,424,153	67,526,161	65,293,780	63,401,527	60,677,249	60,671,321
104,811,713	105,074,406	77,919,286	78,356,625	74,760,385	71,652,755
1,765,366	5,741,486	11,435,092	10,335,980	6,475,021	3,058,695
4,536,786	9,251,245	36,026,275	39,177,144	27,799,510	31,111,132
(23,043,052)					
2,483,205	(915,524)	1,550,536	(2,700,000)	(2,000,000)	(500,000)
157,978,171	186,677,774	192,224,969	188,571,276	167,712,165	165,993,903
167,564	355,754	591,953	587,352	373,957	172,268
(2,483,205)	915,524	(1,550,536)	2,700,000	2,000,000	500,000
(2,315,641)	1,271,278	(958,583)	3,287,352	2,373,957	672,268
155,662,530	187,949,052	191,266,386	191,858,628	170,086,122	166,666,171
(22,566,845)	22,545,048	8,282,025	10,206,419	13,101,602	1,112,219
(7,814,702)	(101,779)	100,423	(3,839,935)	(4,878,415)	(4,628,760)
(30,381,547)	22,443,269	8,382,448	6,366,484	8,223,187	(3,516,541)

DUPAGE COUNTY, ILLINOIS

FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2012	2011	2010
General Fund				
Reserved	\$			1,368,196
Unreserved				
Designated				4,000,000
Undesignated				55,940,580
Nonspendable				
Advances receivable from other funds	3,542,706	1,335,405	1,474,446	
Committed for:				
Capital purposes	298,209	8,461	840,084	
Unassigned	63,810,632	64,462,536	61,002,883	
Total General Fund	\$ 67,651,547	65,806,402	63,317,413	61,308,776
All other governmental funds				
Reserved	\$			124,697,657
Unreserved				
Designated				
Special revenue funds				
Capital project funds				993,803
Undesignated				
Special revenue funds				56,040,926
Capital project funds				
Nonspendable				
Prepaid expenditures	37,903	16,965	19,203	
Inventory	476,658	534,484	670,531	
Advances receivable from other funds	851,757	856,375	932,061	
Restricted for				
Grant programs	3,153,756	1,944,246	1,249,801	
Employee benefits	6,660,061	6,463,690	8,721,752	
Health and public safety purposes	2,808,658	1,670,406	3,248,436	
Highways, streets and bridges purposes	23,145,523	18,997,799	17,637,507	
Wetland mitigation purposes	9,048,466	15,699,624	15,410,663	
Judicial purposes	8,456,449	8,197,189	7,694,066	
Other purposes	3,918,595	3,473,620	3,648,342	
Capital improvements	32,653,070	55,404,350	70,737,596	
Debt service	33,629,782	29,394,914	29,788,758	
Committed for				
Capital purposes	8,150,005	800,000	334,952	
Other purposes	8,129,295	6,795,342	6,229,920	
Employee benefits	2,229,826	3,446,755		
Assigned for				
Public health purposes	16,346,867	17,354,958	14,759,334	
Unassigned	(938,213)	(1,723,527)	(4,591,172)	
Total all other governmental funds	\$ 158,758,458	169,327,190	176,491,750	181,732,386
Total governmental funds	\$ 226,410,005	235,133,592	239,809,163	243,041,162

Note: 2009 amounts have been restated to reflect removal of ETSB as a blended component unit, and to include two funds previously reported as Agency Funds.

2009	2008	2007	2006	2005	2004
837,505	1,065,177	516,593	1,344,191	1,763,431	1,919,869
4,000,000	7,500,000				
52,172,319	51,741,245	45,282,773	33,453,220	32,751,692	31,616,190
57,009,824	60,306,422	45,799,366	34,797,411	34,515,123	33,536,059
65,188,547	46,193,580	57,298,733	76,292,742	60,424,690	62,531,012
2,426,121	2,684,896				
58,383,333	86,302,790	85,862,030	88,816,971	112,245,558	115,526,203
(19,686)	(40,284)	4,049,919	9,162,359	7,190,908	25,087,351
125,978,315	135,140,982	147,210,682	174,272,072	179,861,156	203,144,566
182,988,139	195,447,404	193,010,048	209,069,483	214,376,279	236,680,625

DUPAGE COUNTY, ILLINOIS

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Years

Fiscal Year	2013	2012	2011	2010
Revenues				
Property taxes	\$ 64,359,293	64,938,562	64,784,368	64,401,147
Sales and other taxes	107,919,626	104,185,501	101,494,372	98,733,010
Fees, licenses and permits	22,410,768	22,247,352	18,942,842	18,899,568
Intergovernmental	98,666,665	101,110,053	112,094,997	87,960,448
Charges for services	28,024,958	24,655,800	20,949,150	17,079,374
Court fees and fines	34,815,174	37,149,757	36,639,087	41,590,312
Investment income	374,759	1,478,027	1,338,517	1,085,804
Insurance reimbursement	149,486	145,971		
Miscellaneous	5,740,170	5,102,291	5,403,870	5,386,849
Total revenues	362,460,899	361,013,314	361,647,203	335,136,512
Expenditures				
General government	76,491,136	76,416,793	74,550,265	76,763,751
Health and public safety	121,593,582	121,308,379	123,399,403	89,172,325
Highways, streets and bridges	19,414,641	21,132,960	21,595,967	21,313,721
Public services	30,718,948	33,426,675	34,818,747	42,001,399
Judicial	41,498,747	43,068,135	44,099,297	44,459,010
Conservation and recreation	37,844	194,277	171,026	355,846
Public works	7,999,270	5,275,976	6,059,678	6,896,898
Educational services	783,137	850,760	798,447	847,927
Debt service				
Principal	16,595,000	15,825,000	15,320,000	14,505,000
Interest	14,707,207	15,404,545	15,102,370	13,464,043
Cost of issuance	134,038		88,924	397,539
Fiscal agent fees	2,525	3,750	4,250	4,250
Capital outlay	45,905,907	33,382,356	27,689,455	29,472,761
Total expenditures	375,881,982	366,289,606	363,697,829	339,654,470
Excess of revenues over (under) expenditures	(13,421,083)	(5,276,292)	(2,050,626)	(4,517,958)
Other Financing Sources (Uses)				
Bonds issued	6,801,881		5,340,000	67,050,000
Bond premium (discount)	(45,815)		306,165	(343,231)
Payments to escrow agent	(3,444,802)		(6,039,518)	
Transfers in	70,289,063	42,267,308	39,512,641	28,101,561
Transfers out	(69,997,819)	(41,666,587)	(39,417,191)	(30,307,349)
Proceeds from sale of assets	1,094,988		17,251	70,000
Total other financing sources (uses)	4,697,496	600,721	(280,652)	64,570,981
Net change in fund balances	\$ (8,723,587)	(4,675,571)	(2,331,278)	60,053,023
Debt service as a percentage of noncapital expenditures	9.42%	9.38%	8.88%	8.83%
Debt service as a percentage of total expenditures	8.33%	8.53%	8.36%	8.23%
Ratio of capital outlay to total expenditures	11.64%	9.11%	7.61%	8.68%

Note: 2009 information has been restated to reflect removal of ETSB as a blended component unit.

2009	2008	2007	2006	2005	2004
64,499,629	64,500,053	62,175,701	60,380,421	57,636,475	57,778,075
96,248,316	87,307,459	65,872,024	66,048,731	63,677,005	61,849,632
19,884,905	21,945,114	33,824,284	32,794,968	31,121,315	28,395,663
94,790,649	71,345,581	92,739,193	96,625,344	93,274,929	89,782,650
19,219,387	19,517,516	20,321,963	21,024,637	17,960,600	12,349,237
40,662,282	40,942,442	27,239,079	24,611,715	24,522,083	23,918,962
1,765,366	5,695,326	11,342,018	10,226,780	6,419,397	3,037,648
5,183,654	17,397,810	11,777,051	20,995,917	10,087,722	11,350,215
342,254,188	328,651,301	325,291,313	332,708,513	304,699,526	288,462,082
81,217,581	71,290,201	74,991,954	70,274,920	62,627,436	63,022,030
91,840,441	88,499,582	85,835,446	88,536,562	86,139,878	82,421,316
19,209,282	20,831,951	22,005,394	20,155,564	21,472,792	20,892,196
37,944,437	27,820,992	33,322,033	37,654,587	30,230,866	28,370,224
44,309,803	40,128,850	39,096,750	39,660,294	37,664,637	36,700,006
163,563	129,447	479,026	631,352	529,128	
10,215,195	4,671,117	5,209,870	11,661,311	5,816,877	6,333,494
837,943	593,180	597,387	637,959	649,050	533,944
14,365,000	12,558,098	13,342,049	13,748,049	11,850,000	11,150,000
14,087,497	14,660,038	15,094,467	15,757,307	15,129,347	17,509,916
			494,921	676,100	
3,787	3,750	8,128	3,627	3,703	4,307
44,899,183	43,811,705	55,961,694	38,593,779	52,437,212	48,234,140
359,093,712	324,998,911	345,944,198	337,810,232	325,227,026	315,171,573
(16,839,524)	3,652,390	(20,652,885)	(5,101,719)	(20,527,500)	(26,709,491)
1,885,000			71,380,000	102,655,000	
14,128			1,983,028	5,983,968	
			(70,868,106)	(108,415,814)	
38,705,309	28,419,426	31,544,744	35,517,095	38,067,459	25,226,547
(36,622,104)	(30,234,950)	(31,294,208)	(38,217,094)	(40,067,459)	(25,726,547)
13,375	600,490				
3,995,708	(1,215,034)	250,536	(205,077)	(1,776,846)	(500,000)
(12,843,816)	2,437,356	(20,402,349)	(5,306,796)	(22,304,346)	(27,209,491)
9.06%	9.68%	9.81%	10.03%	10.14%	10.74%
7.92%	8.37%	8.22%	8.73%	8.30%	9.09%
12.50%	13.48%	16.18%	11.42%	16.12%	15.30%

REVENUE CAPACITY

DUPAGE COUNTY, ILLINOIS**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**

Last Ten Levy Years

Year Property Assessed	Real Property				Total
	Residential	Farms	Commercial	Industrial	Real Property
2012	\$ 26,243,230,692	2,109,783	5,800,695,691	2,591,122,955	34,637,159,121
2011	28,623,123,967	2,145,693	6,222,621,504	2,821,860,433	37,669,751,597
2010	31,047,748,088	2,052,125	6,404,827,136	2,873,800,916	40,328,428,265
2009	32,988,376,667	1,845,588	6,737,217,538	3,135,552,161	42,862,991,954
2008	32,865,162,717	1,878,481	6,864,138,408	3,161,989,165	42,893,168,771
2007	30,893,591,960	1,853,212	6,580,547,962	2,925,265,278	40,401,258,412
2006	28,387,881,395	2,228,289	6,284,770,668	2,871,702,953	37,546,583,305
2005	26,060,213,465	2,268,796	5,956,784,732	2,762,305,796	34,781,572,789
2004	23,986,874,400	2,738,613	5,746,669,555	2,645,121,713	32,381,404,281
2003	22,099,619,125	2,500,119	5,436,094,670	2,484,148,348	30,022,362,262

(a) Property values are assessed at 33 1/3% of estimated actual value.

(b) Per \$1,000 of value
The Total Direct Tax Rates are applicable to the Tax Levy Year.

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

Taxes assessed and levied in one year are collected in the subsequent year.

Source

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

Railroad Property	Total Taxable Assessed Value	Estimated Actual Value ^(a)	Total Direct Tax Rate ^(b)
25,943,202	34,663,102,323	104,093,400,369	1.929
24,504,229	37,694,255,826	113,195,963,441	1.773
22,727,747	40,351,156,012	121,174,642,679	1.659
16,589,848	42,879,581,802	128,767,512,919	1.554
13,716,205	42,906,884,976	128,849,504,432	1.557
11,839,713	40,413,098,125	121,360,655,030	1.651
10,480,387	37,557,063,692	112,783,975,051	1.713
9,960,265	34,791,533,054	104,479,078,240	1.797
10,672,405	32,392,076,686	97,273,503,562	1.850
10,499,738	30,032,862,000	90,188,774,775	1.999

DUPAGE COUNTY, ILLINOIS

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

Last Ten Fiscal Years

(\$000 Omitted)									
Tax Levies ⁽¹⁾									
Levy Year	County	Cities and Villages	High Schools	Unit District	Grade Schools	Junior Colleges	Townships	Sanitary District	
2012	\$	66,865	246,633	420,468	715,561	646,028	96,153	41,179	1,110
2011		66,832	244,931	403,861	690,524	623,424	97,212	41,913	1,072
2010		66,943	246,238	396,214	674,541	615,067	97,036	41,263	1,048
2009		66,635	244,218	383,973	653,299	600,309	93,740	39,881	1,011
2008		66,806	229,534	379,265	638,869	592,204	81,973	39,555	998
2007		66,722	219,426	360,341	605,314	567,074	78,407	37,627	945
2006		64,335	203,270	343,408	585,306	541,272	74,524	36,348	908
2005		62,520	195,081	326,830	559,536	511,523	68,198	34,634	864
2004		59,925	184,701	312,968	528,155	485,151	66,566	32,928	824
2003		60,036	176,040	302,915	503,280	451,002	64,695	32,062	798

Tax Rates Per Hundred Dollars of Assessed Valuation ⁽²⁾									
2012	0.1929	0.6543	1.1155	1.8983	1.7139	0.2551	0.1092	0.0029	
2011	0.1773	0.6498	1.0714	1.8319	1.6539	0.2579	0.1112	0.0028	
2010	0.1659	0.6102	0.9819	1.6717	1.5243	0.2405	0.1023	0.0026	
2009	0.1554	0.5692	0.8949	1.5226	1.3991	0.2185	0.0929	0.0024	
2008	0.1557	0.5350	0.8839	1.4890	1.3802	0.1910	0.0922	0.0023	
2007	0.1651	0.5430	0.8916	1.4978	1.4032	0.1940	0.0931	0.0023	
2006	0.1713	0.5412	0.9144	1.5584	1.4412	0.1984	0.0968	0.0024	
2005	0.1797	0.5607	0.9395	1.6083	1.4703	0.1960	0.0995	0.0025	
2004	0.1850	0.5102	0.9662	1.6305	1.4977	0.2055	0.1017	0.0025	
2003	0.1999	0.5862	1.0086	1.6758	1.5017	0.2154	0.1068	0.0027	

Direct Rates ⁽³⁾	2012	2011	2010	2009
General	.0668	.0614	.0570	.0532
Stormwater	.0260	.0226	.0211	.0198
IMRF	.0149	.0137	.0128	.0121
Tort Liability	.0087	.0080	.0075	.0070
Social Security	.0101	.0093	.0087	.0083
Youth Home	.0037	.0047	.0048	.0044
Courthouse Bond Debt Service	.0108	.0099	.0093	.0088
Health Department	.0519	.0477	.0447	.0418
	.1929	.1773	.1659	.1554

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

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

⁽³⁾ Component of Direct Rate presented for most recent years available.

Note: Taxes assessed and levied in one year are collected in the subsequent year.

Park District	Library	Forest Preserve	Fire Protection	Service Areas	Special Districts	Total
130,678	28,376	53,450	104,288	6,691	6,908	2,564,388
126,787	27,258	53,300	101,714	6,830	7,399	2,493,057
124,693	26,686	53,304	99,704	6,403	7,385	2,456,525
119,945	22,930	52,184	96,159	6,579	7,298	2,388,161
117,401	22,641	51,746	95,631	7,602	7,839	2,332,064
112,735	21,887	47,971	90,863	6,327	7,738	2,223,377
107,153	20,594	48,937	86,322	5,752	7,773	2,125,902
102,052	19,801	44,220	77,771	5,059	7,729	2,015,818
96,589	18,885	43,988	74,099	4,521	7,727	1,917,027
91,810	17,521	42,617	70,971	4,506	7,620	1,825,873

0.3467	0.0753	0.1418	0.2767	0.0177	0.0183	6.8186
0.3364	0.0723	0.1414	0.2698	0.0181	0.0196	6.6138
0.3090	0.0661	0.1321	0.2471	0.0159	0.0183	6.0879
0.2795	0.0534	0.1216	0.2241	0.0153	0.0170	5.5659
0.2736	0.0528	0.1206	0.2229	0.0177	0.0183	5.4352
0.2790	0.0542	0.1187	0.2248	0.0157	0.0191	5.5016
0.2853	0.0548	0.1303	0.2298	0.0153	0.0207	5.6603
0.2933	0.0569	0.1271	0.2235	0.0145	0.0222	5.7940
0.2982	0.5830	0.1358	0.2288	0.0140	0.0239	6.3830
0.3057	0.0583	0.1419	0.2363	0.0150	0.0254	6.0797

DUPAGE COUNTY, ILLINOIS

K-7

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

2013			2004		
Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation (000's)	Percentage of Total Assessed Valuation
Prologis, Inc.	\$ 144,960	0.42%	Hamilton Partners, Inc.	\$ 150,772	0.47%
Hamilton Partners, Inc.	116,545	0.34%	Katten Muchin & Zavis	90,450	0.28%
Oakbrook Shopping Center	91,140	0.26%	Lucent Industries	82,304	0.25%
Wells Real Estate Funds	57,750	0.17%	Trammell Crow Co.	72,236	0.22%
AMLI	51,011	0.15%	Dugan/Office LLC	57,973	0.18%
Arden Realty, Inc.	50,088	0.14%	Centerpoint Properties	54,284	0.17%
Friedkin Realty Group	49,586	0.14%	Yorktown Joint Venture	49,077	0.15%
Ryan, LLC	47,243	0.14%	Commonwealth Edison	47,183	0.15%
UBS Realty Investors LLC	38,729	0.11%	CNC	44,626	0.14%
Navistar, Inc.	38,452	0.11%	McDonald's Corporation	42,541	0.13%

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

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

Source

DuPage County Assessment Files

DUPAGE COUNTY, ILLINOIS**PROPERTY TAX LEVIES AND COLLECTIONS**

Last Ten Fiscal Years

Tax Levy Year	Collected in County Fiscal Year	County Tax Levy Amount	County Tax Levy as Extended	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years
				Amount	Percentage	
2012	2013	\$ 66,576,760	66,865,124	66,389,670	99.3%	N/A
2011	2012	66,576,810	66,831,916	66,510,098	99.5%	24,254
2010	2011	66,579,010	66,942,568	66,726,194	99.7%	29,482
2009	2010	66,329,210	66,634,870	66,447,892	99.7%	14,832
2008	2009	66,429,210	66,806,020	66,644,597	99.8%	22,429
2007	2008	66,430,410	66,722,025	66,540,020	99.7%	16,489
2006	2007	64,232,610	64,335,250	64,181,325	99.8%	15,510
2005	2006	62,219,809	62,520,385	62,380,705	99.8%	9,303
2004	2005	59,686,538	59,925,342	59,800,186	99.8%	11,757
2003	2004	59,787,588	60,035,691	59,868,006	99.7%	9,701

Notes: Tax levy and collections do not include Special Service Areas.

Tax collections are shown net of any Court ordered abatements.

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

Source

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

Total Collections to Date	
Amount	Percentage
66,389,670	99.3%
66,534,352	99.6%
66,755,676	99.7%
66,462,724	99.7%
66,667,025	99.8%
66,556,509	99.8%
64,196,835	99.8%
62,390,007	99.8%
59,811,943	99.8%
59,877,707	99.7%

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
2013	\$ 5,532,556	38,543,835	45,455,284	89,531,675
2012	5,612,894	36,773,765	43,488,082	85,874,741
2011	5,104,692	35,540,143	41,816,400	82,461,235
2010	4,645,316	33,656,601	39,706,988	78,008,905
2009	4,690,274	32,415,500	38,733,526	75,839,300
2008	5,578,658	37,415,226	24,887,604	67,881,488
2007	5,960,121	39,229,222	N/A	45,189,343
2006	6,228,912	39,155,941	N/A	45,384,853
2005	5,803,511	37,292,470	N/A	43,095,981
2004	5,432,020	35,818,247	N/A	41,250,267

⁽¹⁾ PA95-0708 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County in 2008. The RTA sales tax revenue received in 2008 reflect eight months of RTA sales tax revenue.

Notes: Sales taxes in this schedule are shown on a modified accrual basis and are shown in the annual financial report on the General Fund Schedule of Revenues (C-3). A portion of sales taxes are recorded as revenue directly in the 2001, 2005 & 2011 G.O. Alternate Revenue Source Drainage Project debt service funds (E-2). The Unincorporated (CT) sales tax component includes local use tax revenue.

CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

CT - Amounts above include both sales and local use taxes as it is presented on the General Fund Schedule of Revenues in the "Retailers Occupation Tax" revenue line.

CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

DUPAGE COUNTY, ILLINOIS**TAXABLE SALES BY CATEGORY AND DIRECT AND OVERLAPPING SALES TAX RATES**

Last Ten Calendar Years
(000 omitted)

Category	2013		2012	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,355,824	(4.3)	\$ 1,417,434	4.8
Food	583,352	1.9	572,210	(3.0)
Drinking and Eating Places	1,760,993	3.2	1,706,516	6.3
Apparel	721,892	1.1	713,726	(3.3)
Furniture, Household, and Radio	1,074,304	13.2	948,679	(0.5)
Lumber, Building, and Hardware	750,021	8.6	690,897	0.9
Automotive and Filling Stations	4,617,822	8.5	4,256,135	6.3
Drugs and Miscellaneous Retail	2,086,854	4.9	1,988,940	6.0
Agriculture and All Others	2,254,361	5.4	2,139,010	0.2
Manufacturers	387,738	31.0	296,058	(6.8)
Total	<u>\$ 15,593,161</u>	5.9	<u>\$ 14,729,605</u>	3.3
<u>DIRECT SALES TAX RATE</u>				
DuPage County				
CT	1.00%		1.00%	
CST	0.25%		0.25%	
RTA ¹	0.25%		0.25%	
Total Direct	<u>1.50%</u>		<u>1.50%</u>	
<u>OVERLAPPING SALES TAX RATE</u>				
State of Illinois	5.00%		5.00%	
DuPage Water Commission	0.25%		0.25%	
Regional Transportation Authority	0.50%		0.50%	
Total Overlapping	<u>5.75%</u>		<u>5.75%</u>	
Total County Sales Tax Rate	<u>7.25%</u>		<u>7.25%</u>	

Notes: CT- One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

CST- Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

¹ RTA- PA95-078 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County. The additional sales tax rate became effective April 1, 2008.

The County's taxable sales base is an approximation based on the calendar year State sales tax collections.

The sales tax rate on a purchase in the County will vary based on the type of item purchased and the purchase location.

Source

Illinois Department of Revenue - Standard Industrial Classification Code Reporting System.

2011			2010		2009	
Amount	% Change From Previous Year		Amount	% Change From Previous Year	Amount	% Change From Previous Year
\$ 1,352,376	(3.2)		1,396,501	1.4	1,377,542	(6.4)
590,067	1.2		582,797	8.1	538,894	(0.6)
1,605,899	3.2		1,555,962	3.9	1,497,287	(4.1)
738,418	12.7		655,415	3.2	635,337	(7.7)
953,718	(1.7)		969,961	6.4	911,330	(15.1)
684,471	2.5		667,757	0.9	661,724	(18.4)
4,004,791	8.9		3,678,756	9.3	3,364,938	(12.7)
1,876,179	7.7		1,742,160	7.9	1,614,171	(6.1)
2,135,564	4.0		2,052,734	3.8	1,976,666	(21.4)
317,766	(8.7)		347,934	(0.7)	350,243	(16.9)
<u>\$ 14,259,249</u>	4.5		<u>13,649,977</u>	5.6	<u>12,928,132</u>	(11.8)
1.00%			1.00%		1.00%	
0.25%			0.25%		0.25%	
<u>0.25%</u>			<u>0.25%</u>		<u>0.25%</u>	
1.50%			1.50%		1.50%	
5.00%			5.00%		5.00%	
0.25%			0.25%		0.25%	
<u>0.50%</u>			<u>0.50%</u>		<u>0.50%</u>	
5.75%			5.75%		5.75%	
<u>7.25%</u>			<u>7.25%</u>		<u>7.25%</u>	

(Cont.)

DUPAGE COUNTY, ILLINOIS**TAXABLE SALES BY CATEGORY AND DIRECT AND OVERLAPPING SALES TAX RATES (CONT.)**

Last Ten Calendar Years
(000 omitted)

Category	2008		2007	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,471,929	(6.7)	1,577,230	(5.8)
Food	542,394	(2.6)	556,961	2.9
Drinking and Eating Places	1,561,982	0.7	1,550,815	3.5
Apparel	688,062	(6.5)	735,832	0.4
Furniture, Household, and Radio	1,073,788	(15.6)	1,272,918	(7.4)
Lumber, Building, and Hardware	810,443	(11.1)	911,450	(3.6)
Automotive and Filling Stations	3,854,588	(5.8)	4,090,666	(1.5)
Drugs and Miscellaneous Retail	1,718,790	(8.1)	1,869,561	2.9
Agriculture and All Others	2,513,538	(3.9)	2,616,509	(0.8)
Manufacturers	421,466	(1.5)	427,847	(2.2)
Total	14,656,980	(6.1)	15,609,789	(1.3)
<u>DIRECT SALES TAX RATE</u>				
DuPage County				
CT	1.00%		1.00%	
CST	0.25%		0.25%	
RTA ¹	0.25%		0.00%	
Total Direct	1.50%		1.25%	
<u>OVERLAPPING SALES TAX RATE</u>				
State of Illinois	5.00%		5.00%	
DuPage Water Commission	0.25%		0.25%	
Regional Transportation Authority	0.50%		0.25%	
Total Overlapping	5.75%		5.50%	
Total County Sales Tax Rate	7.25% ⁽¹⁾		6.75%	

2006		2005		2004	
Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount	
1,674,490	9.7	\$ 1,526,605	(6.5)	\$ 1,631,895	
541,446	1.3	534,647	2.3	522,226	
1,498,076	5.6	1,418,861	2.3	1,388,486	
733,002	6.7	686,956	4.4	660,465	
1,374,316	5.5	1,303,268	4.8	1,247,143	
945,655	(2.4)	968,824	4.4	931,763	
4,151,274	6.7	3,889,163	9.4	3,561,053	
1,817,096	5.6	1,721,329	8.8	1,587,324	
2,638,598	5.2	2,507,636	6.5	2,360,622	
437,401	(0.1)	437,994	(12.2)	490,178	
<u>15,811,354</u>	5.4	<u>14,995,283</u>	4.5	<u>\$ 14,381,155</u>	
1.00%		1.00%		1.00%	
0.25%		0.25%		0.25%	
<u>0.00%</u>		<u>0.00%</u>		<u>0.00%</u>	
1.25%		1.25%		1.25%	
5.00%		5.00%		5.00%	
0.25%		0.25%		0.25%	
<u>0.25%</u>		<u>0.25%</u>		<u>0.25%</u>	
5.50%		5.50%		5.50%	
<u>6.75%</u>		<u>6.75%</u>		<u>6.75%</u>	

DUPAGE COUNTY, ILLINOIS
SALES TAX COLLECTIONS BY CATEGORY

Last Ten Calendar Years

Category	2013				2012			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 449,835	3,389,558	4,121,737	7,961,130	\$ 478,957	3,543,584	4,318,948	8,341,488
Food	71,212	1,458,371	4,382,697	5,912,280	70,559	1,430,518	4,323,737	5,824,814
Drinking and Eating Places	309,795	4,402,457	4,351,070	9,063,322	345,581	4,266,265	4,268,212	8,880,058
Apparel	15,658	1,804,721	1,769,046	3,589,425	17,520	1,785,010	1,770,671	3,573,202
Furniture, Household, and Radio	47,135	2,685,750	2,633,773	5,366,658	39,041	2,371,691	2,348,598	4,759,329
Lumber, Building, and Hardware	145,302	1,875,050	1,833,321	3,853,673	144,728	1,727,237	1,717,634	3,589,599
Automotive and Filling Stations	1,115,112	11,544,343	11,722,425	24,381,880	1,160,509	10,640,199	10,980,787	22,781,495
Drugs and Miscellaneous Retail	690,195	5,192,013	7,040,910	12,923,118	707,176	4,977,441	6,842,965	12,527,582
Agriculture and All Others	908,964	5,635,837	6,401,524	12,946,325	1,053,620	5,347,482	5,807,084	12,208,187
Manufacturers	83,118	969,340	956,766	2,009,224	95,731	740,135	745,741	1,581,607
Total	\$ 3,836,326	38,957,440	45,213,269	88,007,035	\$ 4,113,421	36,829,562	43,124,378	84,067,361

Notes: CT- One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).
County Sales Tax (CT) amounts do not include the local use portion

CST- Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

RTA- PA95-078 became law increasing sales tax to the county by .25 cents per dollar assessed on sales and services in DuPage County. Initial tax revenues began to be received in mid-year 2008 and reflect a partial annual total of RTA sales tax revenue. Amounts reported equal the portion of the RTA sales taxes retained by the County.

The County's share of sales taxes shown above are net of administration fees applied by the State.

Source Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

2011				2010			
County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
\$ 358,339	3,380,931	4,078,547	7,817,817	\$ 489,486	3,530,661	4,153,567	8,173,715
69,436	1,475,047	4,250,199	5,794,682	70,257	1,456,317	4,173,045	5,699,618
329,156	4,014,336	3,987,717	8,331,209	288,851	3,887,651	3,837,901	8,014,403
131,818	1,846,780	1,877,586	3,856,184	17,586	1,672,014	1,636,425	3,326,024
13,369	2,383,638	2,350,135	4,747,142	69,396	2,428,948	2,324,266	4,822,609
147,411	1,710,894	1,688,795	3,547,100	140,719	1,669,146	1,628,186	3,438,051
1,132,157	10,061,635	10,351,469	21,545,261	792,669	9,191,231	9,388,452	19,372,352
630,806	4,684,421	6,393,130	11,708,356	601,745	4,341,883	5,859,688	10,803,315
835,592	5,338,166	5,692,330	11,866,088	860,087	5,141,016	5,473,680	11,474,784
72,856	794,257	792,839	1,659,952	62,451	870,603	873,270	1,806,324
<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>

(Cont.)

DUPAGE COUNTY, ILLINOIS

SALES TAX COLLECTION BY CATEGORY (CONT.)

Last Ten Calendar Years

Category	2009				2008			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 492,011	3,443,848	4,247,708	8,183,567	\$ 468,732	3,679,785	1,896,845	6,045,362
Food	78,981	1,346,532	4,394,654	5,820,167	69,404	1,355,196	1,851,071	3,275,671
Drinking and Eating Places	303,875	3,740,554	3,849,200	7,893,629	286,676	3,902,877	1,654,065	5,843,618
Apparel	19,175	1,587,850	1,618,202	3,225,227	16,635	1,719,811	742,482	2,478,928
Furniture, Household, and Radio	53,780	2,237,978	2,277,609	4,569,367	77,794	2,682,800	1,090,419	3,851,013
Lumber, Building, and Hardware	173,924	1,653,730	1,689,551	3,517,205	261,674	2,025,846	868,733	3,156,253
Automotive and Filling Stations	902,080	8,404,576	8,982,675	18,289,331	1,139,168	9,625,512	4,265,482	15,030,162
Drugs and Miscellaneous Retail	527,765	4,032,647	5,873,591	10,434,003	496,500	4,293,991	2,513,476	7,303,967
Agriculture and All Others	762,994	4,935,161	5,413,696	11,111,851	971,867	6,274,892	2,752,079	9,998,838
Manufacturers	100,265	873,879	899,160	1,873,304	185,234	1,057,338	443,835	1,686,407
Total	\$ 3,414,850	32,256,755	39,246,046	74,917,651	\$ 3,973,682	36,618,048	18,078,487	58,670,218

2007			2006			2005			2004		
County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
\$ 480,348	3,943,060	4,423,409	\$ 496,485	4,186,174	4,682,659	\$ 506,745	3,816,501	4,323,246	\$ 502,830	4,079,719	4,582,549
153,791	1,391,611	1,545,402	164,974	1,351,816	1,516,791	151,713	1,335,312	1,487,025	173,161	1,304,113	1,477,274
378,420	3,874,431	4,252,851	409,591	3,742,036	4,151,626	362,199	3,545,748	3,907,948	351,410	3,470,405	3,821,816
33,499	1,839,448	1,872,946	26,361	1,832,452	1,858,814	14,280	1,717,307	1,731,587	(2,597)	1,650,242	1,647,645
88,854	3,181,449	3,270,303	90,531	3,435,858	3,526,389	180,186	3,257,559	3,437,745	110,790	3,101,839	3,212,629
361,774	2,278,402	2,640,176	338,202	2,363,751	2,701,953	365,724	2,421,650	2,787,375	436,170	2,329,143	2,765,313
1,206,181	10,219,217	11,425,398	1,311,566	10,368,596	11,680,162	1,109,790	9,714,240	10,824,030	1,023,997	8,897,277	9,921,274
530,371	4,670,560	5,200,931	513,333	4,540,648	5,053,981	530,273	4,301,833	4,832,106	446,038	3,969,749	4,415,786
1,163,646	6,528,106	7,691,752	1,283,476	6,592,338	7,875,814	1,201,041	6,255,768.47	7,456,810	1,107,006	5,897,140	7,004,146
209,376	1,061,785	1,271,161	289,741	1,091,800	1,381,542	231,230	1,093,550.78	1,324,781	230,630	1,225,228	1,455,859
<u>\$ 4,606,259</u>	<u>38,988,069</u>	<u>43,594,329</u>	<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>	<u>\$ 4,379,434</u>	<u>35,924,855</u>	<u>40,304,290</u>

DEBT CAPACITY

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Year	Population ⁽¹⁾	Gross General Obligation Bonded Debt Outstanding ⁽²⁾	Restricted Resources Available for Payment of Principal	Net General Obligation Bonded Debt Outstanding	Net General Obligation Debt per Estimated Actual Value of Property ⁽³⁾	Net General Obligation Debt Per Capita
2013	932,126	\$ 207,495,000	14,581,396	192,913,604	0.19%	206.96
2012	927,987	216,715,000	14,373,363	202,341,637	0.18%	218.04
2011	923,222	225,515,000	14,066,764	211,448,236	0.17%	229.03
2010	916,924	234,775,000	14,488,175	220,286,825	0.17%	240.25
2009	912,732	175,910,000	14,234,112	161,675,888	0.13%	177.13
2008	909,798	181,915,000	14,223,550	167,691,450	0.14%	184.32
2007	907,426	188,250,000	13,228,458	175,021,542	0.16%	192.88
2006	908,695	195,630,000	14,288,121	181,341,879	0.17%	199.56
2005	911,378	198,920,000	14,319,920	184,600,080	0.19%	202.55
2004	913,940	204,155,000	13,864,732	190,290,268	0.21%	208.21

⁽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

For the year ending 11/30/2013, the G.O. (Alternate) Bonds Series 2001 (Drainage Project); the G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; the G.O. Refunding Bonds (Alternate Revenue Source Jail Project Series 2002; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002 bonds have fully matured in

⁽³⁾ See Schedule K-5 for the Assessed and Estimated Actual Values.

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

November 30, 2013

District	Total Debt Outstanding ⁽³⁾	Percentage Applicable to County ⁽²⁾	Amount Applicable to County ⁽¹⁾
DuPage County	\$ 283,911,881	100.00%	283,911,881
Other Districts			
Forest Preserve	226,803,000	100.00%	226,803,000
Cities and villages	9,334,434,052 ⁽¹⁾	8.90%	830,992,157
Townships	200,000	100.00%	200,000
Parks	1,352,410,469 ⁽¹⁾	28.08%	379,807,085
Fire protection	17,630,000	100.00%	17,630,000
Library	57,095,000	29.08%	16,603,832
Special service	5,797,025	95.96%	5,563,112
Grade schools	402,343,077	96.61%	388,702,075
High schools	326,624,414	95.94%	313,363,333
Unit schools	1,032,918,459	56.47%	583,335,123
Community colleges	368,007,288 ⁽¹⁾	66.46%	244,587,790
Subtotal Other Districts	13,124,262,784		3,007,587,507
Totals	\$ 13,408,174,665		3,291,499,388

Notes:

Taxing districts are separate and distinct governmental entities where all, or a portion of the governmental entity lies within DuPage County.

- (1) Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.
- (2) Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in DuPage County. Percentages have been rounded to the nearest hundredth.
- (3) Represents direct debt for governmental activities, as reported by various governments. Overlapping governments without direct debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the DuPage County Clerk.

Source

Information obtained from the DuPage County Clerk's Office.

DUPAGE COUNTY, ILLINOIS**LEGAL DEBT MARGIN INFORMATION**

Last Ten Fiscal Years

Fiscal Year	2013	2012	2011	2010
Assessed value of property	\$ 34,663,102,323	37,694,255,826	40,351,156,012	42,879,581,802
Debt limit - 5.75% of assessed value	1,993,128,384	2,167,419,710	2,320,191,471	2,465,575,954
Debt applicable to limit:				
Limited Tax General Obligation Bonds	46,510,000	47,865,000	49,170,000	50,425,000
Total debt applicable to limit	46,510,000	47,865,000	49,170,000	50,425,000
Legal debt margin	\$ 1,946,618,384	2,119,554,710	2,271,021,471	2,415,150,954
Total debt applicable to the debt limit as a percentage of the debt limit	2.33%	2.21%	2.12%	2.05%

Notes: State statutes limit the County's outstanding general obligation debt to no more than 5.75 percent of the assessed value of property. Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements. The legal debt margin is the County's available borrowing authority under State finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the debt limit.

Only the Limited Tax General Obligation Bonds (Courthouse Annex) are funded by a tax levy and, therefore, are subject to the legal debt margin.

2009	2008	2007	2006	2005	2004
42,906,884,976	40,413,098,125	37,557,063,692	34,791,533,054	32,392,076,686	30,032,862,000
2,467,145,886	2,323,753,142	2,159,531,162	2,000,513,151	1,862,544,409	1,726,889,565
51,625,000	52,780,000	52,835,000	54,195,000	52,990,000	54,020,000
51,625,000	52,780,000	52,835,000	54,195,000	52,990,000	54,020,000
2,415,520,886	2,270,973,142	2,106,696,162	1,946,318,151	1,809,554,409	1,672,869,565
2.09%	2.27%	2.45%	2.71%	2.85%	3.13%

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
2013	\$ 207,495,000		69,500,000	6,916,881	283,911,881
2012	216,715,000		76,460,000	3,900,000	297,075,000
2011	225,515,000		83,095,000	4,290,000	312,900,000
2010	234,775,000		89,390,000	4,665,000	328,830,000
2009	175,910,000		95,355,000	5,020,000	276,285,000
2008	181,915,000	345,000	101,065,000	5,440,000	288,765,000
2007	188,250,000	675,000	106,495,000	5,865,000	301,285,000
2006	195,630,000	990,000	111,695,000	6,275,000	314,590,000
2005	198,920,000	1,295,000	117,870,000	6,660,000	324,745,000
2004	204,155,000	1,590,000	119,845,000	7,095,000	332,685,000

Notes: Included in General Obligation Debt for fiscal years 2009 - 2012 are Special Service Area #34 Bonds, which are general obligations of the County.

Source

Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

Business Type Activities					
Revenue Bonds	IEPA Construction Loans	DuPage Water Commission Payable	Capital Lease	Total Business-Type Activities	Total Outstanding Debt
14,290,000	5,023,544			19,313,544	303,225,425
15,395,000	4,441,761			19,836,761	316,911,761
13,790,000	2,122,614	2,601,895		18,514,509	331,414,509
14,600,000	2,732,045	2,814,544		20,146,589	348,976,589
15,385,000	3,321,504	3,025,670		21,732,174	298,017,174
16,500,000	3,891,645	3,236,570		23,628,215	312,393,215
3,800,000	4,443,101			8,243,101	309,528,101
4,960,000	4,976,485		34,986	9,971,471	324,561,471
6,235,000	5,492,389		102,633	11,830,022	336,575,022
7,640,000	5,991,386		167,297	13,798,683	346,483,683

(Cont.)

RATIOS OF OUTSTANDING DEBT BY TYPE (CONT.)

Last Ten Fiscal Years

Fiscal Year	Total Personal Income (in 000's) (TPI)	Total Personal Income Percentage ⁽¹⁾	Per Capital Personal Income (PCPI)	Total Per Capita Personal Income Percentage ⁽³⁾	Estimated Property Value	Percentage of Actual Value of Taxable Property ⁽²⁾
2013	N/A	⁴	N/A	⁴	98,472,313,321	0.308%
2012	52,971,536	167.149%	57,082	0.018%	104,015,492,856	0.305%
2011	50,323,760	151.845%	54,509	0.016%	113,195,963,441	0.293%
2010	48,516,778	139.026%	52,913	0.015%	121,174,642,679	0.288%
2009	47,721,393	160.130%	52,284	0.018%	128,767,512,919	0.231%
2008	52,536,414	168.174%	57,745	0.018%	128,849,504,432	0.242%
2007	50,603,970	163.487%	55,766	0.018%	121,360,655,030	0.255%
2006	49,362,359	152.089%	54,323	0.017%	112,783,975,051	0.288%
2005	45,748,700	135.924%	50,197	0.015%	104,479,078,240	0.322%
2004	44,409,030	128.171%	48,591	0.014%	97,273,503,562	0.356%

⁽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 2013 at the time of completion of this report.

DUPAGE COUNTY, ILLINOIS

**PLEDGED-REVENUE COVERAGE - SPECIAL REVENUE FUND - MOTOR FUEL TAX FUND
AND LOCAL GAS TAX FUND**

TRANSPORTATION REVENUE BONDS

Last Ten Fiscal Years

Fiscal Year	Highway MFT Fund Gross Revenue	Local Gas Tax Fund Gross Revenue	Total Revenue ⁽¹⁾	Transportation Revenue Bonds ⁽²⁾		
				Principal Retirements	Interest Payments	Other ⁽⁴⁾
2013	\$ 19,141,326	20,257,973	39,399,299	6,960,000	3,668,200	
2012	18,159,492	22,677,119	40,836,611	6,635,000	4,008,075	
2011	18,104,032	23,711,706	41,815,738	6,295,000	4,344,919	
2010	17,940,935	23,902,456	41,843,391	5,965,000	4,677,869	
2009	20,910,707	31,827,640	52,738,347	5,710,000	4,967,200	
2008	21,854,623	30,316,134	52,170,757	5,430,000	5,235,026	
2007	20,130,136	29,784,127	49,914,263	5,200,000	5,491,188	
2006	21,951,135	25,868,518	47,819,653	6,175,000	5,735,313	
2005	19,282,166	26,016,865	45,299,031	4,535,000	4,962,274	506,367
2004	20,472,212	24,475,763	44,947,975	4,310,000	6,633,000	

Notes:

- (1) Consists of the Highway Motor Fuel Tax (MFT) Fund and Local Gas Tax Fund (County Motor Fuel Tax) total revenue *before* any amounts are taken out by trustee for debt service. Gross Revenue includes nonoperating interest income earned in the Highway Motor Fuel Tax Fund, the Local Gas Fund, and their respective debt service funds. Gross revenue also includes any transfers in.
- (2) Consists of Transportation Revenue Bonds issued in 2001 and 2005. The final maturity on the 2001 bonds is January 1, 2011.
- (3) Coverage ratio is calculated by dividing total revenue available for debt service by the sum of interest payments and principal retirements. Per bond ordinance, debt service requirements are paid from revenues before operating expenses. Monthly MFT and Local Gas Tax distributions from the State are sent directly to a third-party Trustee for debt service requirements.
- (4) Consists of fiscal agent fees and costs of issuance.

Total Debt Service Payment	Coverage Ratio ⁽³⁾	Net Revenue Available for Operations and Capital	Operations and Capital Expenditures		
			MFT Fund	Local Gas Tax Fund	Total
10,628,200	3.71	28,771,099	6,546,343	17,749,590	24,295,933
10,643,075	3.84	30,193,536	8,273,607	21,066,631	29,340,238
10,639,919	3.93	31,175,819	6,134,030	28,086,267	34,220,297
10,642,869	3.93	31,200,522	11,132,203	27,549,238	38,681,441
10,677,200	4.94	42,061,147	10,089,180	35,684,091	45,773,271
10,665,026	4.89	41,505,731	7,698,627	38,915,003	46,613,630
10,691,188	4.67	39,223,075	23,419,198	38,086,228	61,505,426
11,910,313	4.01	35,909,340	12,674,648	34,266,284	46,940,932
10,003,641	4.53	35,295,390	10,592,010	23,288,227	33,880,237
10,943,000	4.11	34,004,975	7,170,317	18,817,226	25,987,543

PLEDGED-REVENUE COVERAGE - WATER AND SEWER SYSTEM REVENUE FUND

WATER AND SEWERAGE SYSTEM REVENUE BONDS

Last Ten Fiscal Years

Fiscal Year	Gross Revenues ⁽¹⁾	Operating Expenses ⁽²⁾	Net Revenue Available for Debt Service	Principal Retirements	Interest Payments	Total Debt Service Payments	Coverage Ratio ⁽³⁾
2013	\$ 24,338,306	17,937,274	6,401,032	1,105,000	594,513	1,699,513	3.77
2012	21,684,851	17,736,222	3,948,629	840,000	559,609	1,399,609	2.82
2011	19,997,298	16,763,684	3,233,614	810,000	573,138	1,383,138	2.34
2010	19,061,874	16,404,316	2,657,558	785,000	599,087	1,384,087	1.92
2009	18,993,453	15,737,214	3,256,239	1,115,000	588,213	1,703,213	1.91
2008	19,455,305	13,874,356	5,580,949	3,800,000 ⁽⁴⁾	101,325	3,901,325	1.43
2007	20,295,218	15,096,532	5,198,686	1,160,000	190,688	1,350,688	3.85
2006	13,931,616	11,063,872	2,867,744	1,275,000	224,875	1,499,875	1.91
2005	15,201,481	10,669,709	4,531,772	1,405,000	257,175	1,662,175	2.72
2004	13,483,132	9,906,088	3,577,044	1,485,000	357,000	1,842,000	1.93

Notes:

- (1) Gross revenues include all revenues available for debt service payments pursuant to the bond ordinances in effect prior to the 2008 bond issuance. Connection charges, although not classified as revenue, are reflected in gross revenues and are available for debt service.
- (2) Operating expenses exclude depreciation, and amortization of bond discount and issuance costs, and fiscal agent fees.
- (3) Coverage ratio is calculated by dividing net revenue available for debt service by the sum of interest payments and principal retirements. Due to a defeasance of the 2003 bonds in mid-year, the coverage ratio calculation may be misleading and considered not applicable for Fiscal Year 2008.
- (4) On July 21, 2008, the System issued Revenue Bonds Series 2008A and 2008B. A portion of the proceeds and cash of \$2,689,333 was paid by the System to purchase SLGS to refund the 2003 bonds.

DEMOGRAPHIC AND ECONOMIC INFORMATION

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Years

Calendar Year	Population ⁽¹⁾	Total Personal Income (in thousands) (TPI) ⁽²⁾	Per Capita Personal Income (PCPI) ^(2,3)	Per Capita Income ⁽²⁾	County Unemployment Rate ⁽⁴⁾
2013	932,126	N/A	N/A	N/A	7.5%
2012	927,987	52,971,536	57,082	38,398	7.3%
2011	923,222	50,323,760	54,509	38,405	8.0%
2010	916,924	48,516,778	52,913	37,849	8.3%
2009	912,732	47,721,393	52,284	37,592	8.4%
2008	909,798	52,536,414	57,745	38,458	5.0%
2007	907,426	50,603,970	55,766	36,532	3.8%
2006	908,685	49,362,359	54,323	35,448	3.4%
2005	911,378	45,748,700	50,197	34,243	4.7%
2004	913,940	44,409,030	48,591	N/A	4.9%

Notes:

- (1) Population figures are estimates obtained from the U.S. Census Bureau, except for 2010 which is the actual population as per the census. Estimates for 2002 through 2009 have been revised per the Census Bureau.
- (2) Total Personal Income, and Per Capita Personal Income, and Per Capita Income information is obtained from the Bureau of Economic Analysis and U.S. Census Bureau. 2013 numbers are not available for the County as of April
- (3) PCPI includes net earnings by place of residence plus dividends, interest, rent and personal current transfer receipts received by the residents of DuPage County.
- (4) Unemployment rate figures were obtained from the Illinois Department of Employment Security and are annual averages.

PRIMARY EMPLOYERS

Current Year and Nine Years Ago

2013			2004		
Employer	Employees	Percentage of Total County (Jobs) Employment	Employer	Employees	Percentage of Total County (Jobs) Employment
Edward/Elmhurst Hospital	7,700	1.06%	N/A		0.00%
Argonne National Laboratory	3,350	0.21%	N/A		0.00%
College of DuPage	3,000	0.41%	N/A		0.00%
Navistar International Corp.	2,965	0.41%	N/A		0.00%
DuPage County	2,899	0.40%	N/A		0.00%
BP America, Inc.	2,723	0.38%	N/A		0.00%
Advocate Health Care	2,500	0.21%	N/A		0.00%
Molex Incorporated	2,045	0.28%	N/A		0.00%
Alcatel-Lucent	1,500	0.21%	N/A		0.00%
McDonald's Corporation	1,500	0.40%	N/A		0.00%
	<u>30,182</u>	4.17%		<u>-</u>	0.00%
Total number of jobs in DuPage County	<u>723,416</u>		Total number of jobs in DuPage County	<u>701,225</u>	

Includes 10 largest employers

Note: The total number of jobs in DuPage County is compiled from data from the Bureau of Economic Analysis (BEA), an agency of the U.S. Department of Commerce.

Statistics not available for 2004

Source

Nielsen Claritas Business-Facts®
Equifax

OPERATING INFORMATION

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Function	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Educational Services	16	17	16	17	17	17	14	15	15	15
General Government	354	365	345	368	370	369	352	414	406	393
Highway, Streets and Bridges	106	106	99	104	105	103	105	103	103	112
Judicial	656	664	628	713	726	693	654	738	738	734
Health and Public Safety	1,050	1,063	1,369	1,472	1,539	1,517	1,501	1,562	1,566	1,640
Public Service	607	621	189	213	217	199	166	234	237	212
Public Works	110	113	105	111	111	105	108	131	132	135
Total	2,899	2,949	2,751	2,998	3,085	3,003	2,900	3,197	3,197	3,241

Notes: Employee head counts are as of the fiscal year end.

Head count information includes full and part-time employees. It does not include temporary employees or employees on disability. Two part-time employees are considered one FTE employee.

FTE numbers are not the total approved County's budgeted head count at the beginning of the year. That number can be slightly greater than what is shown here.

DUPAGE COUNTY, ILLINOIS

K-21

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Government										
Supervisor of Assessments:										
Real estate transfer declarations processed	16,775	13,098	10,420	10,312	9,885	11,064	16,369	21,765	25,619	26,156
Treasurer/Collector:										
Real estate parcels billed	324,988	325,256	325,107	325,066	324,864	323,543	320,386	317,380	314,649	312,852
Public Services										
Economic Development & Planning:										
Building permits issued	2,850	2,838	2,397	2,555	2,042	2,463	2,664	2,376	2,521	2,674
Inspections conducted	14,369	12,433	11,870	12,408	11,284	13,517	15,057	12,208	13,823	12,737
Stormwater:										
Stormwater management permits reviewed	197	173	185	190	218	305	307	366	302	314
Stormwater management permits issued	100	86	86	85	99	116	125	114	93	N/A
Stream maintenance miles completed	N/A	N/A	N/A	4	3	2	3	5	4	15
Cubic yards of timber removed ⁶	1,275	1,109	877	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Convalescent Center:										
Patient days	117,057	117,833	116,009	114,858	120,039	118,986	121,616	119,636	125,880	131,793
Residents receiving care	599	622	654	652	663	739	727	735	994	998
Human Services:										
Individual senior citizens served	19,106	18,942	18,640	15,887	15,856	13,922	12,903	12,834	12,284	11,326
Clients handled by the Information Referral Specialist	27,825	37,245	36,948	32,599	32,202	30,017	29,300	29,345	27,883	30,924
Family Self Sufficiency Program clients	416	567	452	455	465	609	547	539	626	457
Rides provided by paratransit	42,435	36,622	40,887	42,209	47,857	59,151	61,360	54,476	53,411	58,692
Telephone calls handled by DPCO customer service	101,583	105,689	113,047	111,883	128,926	122,742	135,000	122,271	122,488	151,056
Psychological Services counseling clients served	1,930	1,916	1,590	1,646	1,603	1,477	1,477	1,430	1,619	1,438
Adult clients served at the Family Center ³	3,859	3,823	3,829	3,889	3,886	3,638	2,864	3,032	3,390	1,486
Highway, Streets and Bridges										
Transportation and Highways:										
Lane-miles maintained	969	964	943	947	945	945	897	896	895	892
New lane-miles	5	10	0	2	0	1	1	1	4	4
Highway permits processed	457	481	394	353	386	426	323	341	306	346
Number of bridges inspected	14	13	12	17	16	8	15	23	12	17
Miles of multi-purpose trail system maintained	93	93	93	93	92	92	97	97	97	85
Judicial										
Circuit Court:										
Traffic cases	135,179	144,569	154,025	150,369	184,400	194,823	185,326	187,029	189,303	181,455
Cases other than traffic	49,795	57,954	60,561	55,994	69,250	66,970	66,214	62,219	60,669	60,626
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	N/A	71	76	N/A	74	96	N/A	N/A	150	164
Domestic Violence and Child Abuse Unit cases initiated	71	127	100	N/A	97	112	N/A	N/A	141	133
Juvenile Trial Division cases processed	N/A	910	876	995	1,019	1,085	N/A	N/A	1,205	1,143
Investigations Unit cases opened	50	43	55	59	52	39	N/A	N/A	72	69
Civil Bureau:										
Number of files opened	339	452	301	473	482	613	N/A	N/A	475	608
Children's Advocacy Center:										
Number of cases opened	433	509	359	343	297	338	N/A	N/A	382	391
Number of individuals services provided to	2,132	2,048	1,834	1,058	1,117	1,249	N/A	N/A	1,311	1,225

Source

Various County departments

(Cont.)

OPERATING INDICATORS BY FUNCTION (CONT.)

Last Ten Fiscal Years

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Judicial (Cont.)										
Appeals Division:										
Appeals filed (by and against State's Attorney)	N/A	161	159	167	195	203	N/A	N/A	221	311
Health and Public Safety										
Animal Care & Control:										
Adoptable animals received	2,135	2,219	2,350	2,427	2,405	2,512	2,216	2,103	1,715	1,985
Animals adopted, transferred or returned to owner	1,946	2,124	2,172	2,148	2,130	2,027	1,849	924	812	994
Sheriff:										
Patrol Division calls for service	49,971	53,836	50,868	50,201	53,240	47,213	47,308	59,136	58,888	60,210
Forensic Investigation Division -										
Crime scenes processed	1,445	1,525	1,571	2,176	2,355	2,100	2,030	2,050	1,856	1,988
Detective Division incident reports	4,965	5,667	6,203	6,039	6,639	5,294	6,202	6,697	6,650	6,636
Tactical Narcotics Team - investigations	126	96	70	59	116	116	129	137	182	105
Street value of drug seizures (in millions)	6	5	4	1	1	5	16	31	7	1
Crime laboratory criminal cases processed	2,054	2,657	3,653	4,028	4,498	4,407	4,127	3,649	3,374	3,592
Civil Division items processed	27,000	42,440	33,000	38,000	37,200	34,800	34,819	37,654	36,019	38,072
County jail average daily population ³	758	774	750	789	807	840	821	825	1,275	1,340
Health Department:										
Immunizations	8,282	12,046	16,199	15,842	15,287	17,049	16,315	17,363	19,194	19,688
Food inspections and consultations	10,250	10,506	12,588	11,865	10,278	13,491	16,653	16,523	12,768	11,720
Mental health patients served	7,611	6,946	N/A	5,723	5,255	4,929	4,890	4,686	4,518	N/A
Coroner:										
Death investigation cases	4,726	4,361	4,506	4,223	4,065	4,207	3,927	3,981	3,998	3,824
Homeland Security and Emergency Management:										
Emergency Responses	N/A	N/A	N/A	N/A	22	97	98	52	25	33
Events Tracked Administratively Only	N/A	N/A	N/A	N/A	99	84	90	81	122	114
Exercises & Scheduled Responses	N/A	N/A	N/A	N/A	23	33	32	52	78	34
Public Affairs, Education, Training Events	N/A	N/A	N/A	N/A	51	49	82	90	40	7
Severe Weather Events	N/A	N/A	N/A	N/A	26	39	47	65	58	75
Planning Unit ⁴	20	50	48	13	N/A	N/A	N/A	N/A	N/A	N/A
Training & Exercise Unit ⁴	63	62	51	48	N/A	N/A	N/A	N/A	N/A	N/A
External Affairs Unit ⁴	116	75	36	59	N/A	N/A	N/A	N/A	N/A	N/A
Technology & Special Projects Unit ⁴	58	49	20	37	N/A	N/A	N/A	N/A	N/A	N/A
Administration ⁴	29	14	41	17	N/A	N/A	N/A	N/A	N/A	N/A
Incident Reports ⁴	58	43	53	58	N/A	N/A	N/A	N/A	N/A	N/A
Public Works										
Waterworks and Sewerage Systems:										
Sewer customers	35,499	35,463	35,210	34,750	34,895	34,721	35,061	36,972	39,857	39,040
Gallons billed to sewer customers ¹	3.8	4.2	3.8	3.9	3.9	4.7	4.4	4.2	4.8	4.3
Water customers	3,214	3,170	3,111	3,137	3,031	3,188	4,160	4,016	3,973	4,102
Gallons of water sold (billed) ²	347.0	514.0	468.0	354.7	358.9	492.4	579.1	552.0	664.9	541.3

¹ In billions² In millions³ Estimated from monthly amounts⁴ In 2010 the DuPage County Office of Homeland Security & Emergency Management reorganized from primarily a response agency to that of emergency planning, training, exercising, preparedness, community outreach and overall coordination throughout the County; therefore, the operating indicators have been revised to reflect this reorganization. The previous indicators are retained for historical purposes.⁵ Beginning mid-2004 Caring, Coping and Children (CCC) clients are included⁶ In recent years the stream maintenance program has shifted to respond to particular calls from residents and is now reactive, rather than proactive. Previously, hired crews would actively clear areas adjacent to streams throughout DuPage County to improve water flow, whereas it is now done on an as-needed basis. Therefore, the operating indicators have been revised to reflect cubic yards of timber removed rather than miles completed. Prior years' statistics for cubic yards of timber removed are not available. The miles completed indicators are retained for historical purposes.

DUPAGE COUNTY, ILLINOIS**CAPITAL ASSET STATISTICS BY FUNCTION**

Last Ten Fiscal Years

Function/Program	2013	2012	2011	2010	2009	2008
General Government						
Building	4	3	3	3	3	3
Capital Plant - vehicles	18	18	15	16	18	12
County Clerk - vehicles	0	0	0	1	1	1
Data Processing - vehicles	1	1	2	1	1	1
Finance - vehicles	2	2	2	4	4	4
Security - vehicles	4	4	4	4	6	3
Highway, Streets and Bridges						
Building	3	3	3	3	3	3
Vehicles	146	117	118	127	119	116
Judicial						
Building	4	3	3	3	3	3
Youth Home -vehicles	3	3	1	2	2	2
State's Attorney - vehicles	23	19	20	25	22	22
Health and Public Safety						
Building	7	7	6	6	6	6
Animal Control - vehicles	4	4	4	6	4	3
Coroner - vehicles	13	9	10	10	11	11
Jail - vehicles	1	2	4	4	4	5
Office of Emergency Management - Vehicles	7	8	7	11	11	11
Sheriff - vehicles	194	199	203	190	198	192
Public Service						
Building	1	1	1	1	1	1
Economic Development and Planning - vehicles	11	14	14	16	16	18
Public Works						
Building	12	12	12	12	12	12
Drainage - vehicles	1	1	1	1	1	0
Stormwater - vehicles	9	6	6	5	5	3
Total buildings	31	29	28	28	28	28
Total vehicles	437	407	411	423	423	404

Source

DuPage County capital assets data base

2007	2006	2005	2004
3	3	3	3
12	14	13	13
1	1	1	1
1	1	1	1
2	2	2	2
3	4	5	5
3	3	2	2
122	118	111	107
3	3	3	2
1	3	3	3
20	24	24	24
6	6	6	6
6	6	6	6
10	10	10	10
5	12	12	12
13	13	13	13
197	201	195	195
1	1	1	1
18	14	17	17
12	12	12	12
0	1	1	3
2	2	2	3
28	28	27	26
413	426	416	415

**REQUIRED INFORMATION FOR
CONTINUING DISCLOSURE UNDERTAKING**

WATER AND SEWERAGE SYSTEM OF DUPAGE COUNTY, ILLINOIS

REQUIRED INFORMATION FOR CONTINUING DISCLOSURE UNDERTAKING

As of and for the Year Ending November 30, 2013

Customers

Total Metered Sewer and Water Customers

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Metered Sewer Customers	35,152	35,175	35,454	35,661	35,970	35,251	35,348	35,210	35,465	35,499
Metered Water Customers	4,490	4,608	4,626	4,701	3,148	3,163	3,078	3,111	3,174	3,214

Top 10 Sewer Customers
December 2012 through November 2013

Customer	Annual Total
Willow Lake Apts Multi Unit Housing (Globetrotters)	\$ 209,221
Four Lakes Development Multi Unit Housing	159,511
Hinsdale Lake Multi Unit Housing	151,603
Lucent Technologies	136,061
Aml-Building Multi Unit Housing	133,462
Benedictine University	128,764
EL-AD Windsor Lakes LLC Multi Unit Housing	104,809
Stratford Green	87,564
M&M /Mars Inc.	84,806
Natural Falls Resort Apts. Multi Unit Housing	80,910

Top 10 Water Customers
December 2012 through November 2013

Customer	Annual Total
Hinsdale Lake Multi Unit Housing	\$ 382,259
Willow Lake Apts Multi Unit Housing	220,421
Stratford Green Multi Unit Housing	215,764
Hinsdale Pt. Condo Assn. Multi Unit Housing	137,706
Waterfall Glen Multi Unit Housing	134,752
River Glen Multi Unit Housing	34,376
Champagne Lodge	27,077
Steeple Run Condo Assn. Multi Unit Housing	18,987
Villas @ The Oaks Condo Assn	15,841
M&R Printing Equipment Inc	15,558

Source

Water & Sewerage System of DuPage County, Illinois audited financial report as of and for the Year Ended November 30, 2013

WATER AND SEWERAGE SYSTEM OF DUPAGE COUNTY, ILLINOIS

REQUIRED INFORMATION FOR CONTINUING DISCLOSURE UNDERTAKING (CONT.)

As of and for the Year Ending November 30, 2013

Consumption Data

	<u>Total Gallons Billed (1,000)</u>									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Sewer Billed Consumption	4,253	4,781	4,209	4,181	3,964	3,877	3,826	3,775	4,192	3,766
Water Billed Consumption	543	636	400	401	368	360	354	351	373	347

Rates

Sewer Service Rates
Effective 1/1/13

Sewer Service Charges per 1,000 gallons	\$ 2.57
Sewer Maintenance Charges per 1,000 gallons	\$ 0.95

The calculation of the 2 month sewer bill for a customer using 8,000 gallons of water per month would be as follows:

Base Charge - Billing	\$ 3.94
Base Charge - Meter Reading	1.84
User Charge	41.12
Sewer Maintenance Charge	15.20
NPDES Fee	0.59
Amount billed to a customer connected to a System maintained Sewer (2 month bill)	<u>\$ 62.69</u>

Water Service Rates
Effective 1/1/14

Southeast Regional Water Facility (SERWF)	\$8.83 per 1,000 gallons
North Regional Water Facility (NRWF)	\$5.53 per 1,000 gallons
Steeple Run	\$8.83 per 1,000 gallons
Greene Road	\$8.83 per 1,000 gallons
Glen Ellyn Heights	\$8.83 per 1,000 gallons
York Center	\$8.83 per 1,000 gallons

Source

Water & Sewerage System of DuPage County, Illinois audited financial report as of and for the Year Ended November 30, 2013



DUPAGE COUNTY, ILLINOIS





DEPARTMENT OF FINANCE
421 NORTH COUNTY FARM ROAD
WHEATON, ILLINOIS 60187
(630) 407-6100