

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



**DuPage County, Illinois**

For the Fiscal Year Ended November 30, 2016

*Submitted by:*

*Paul Rafac  
Chief Financial Officer*

# **DUPAGE COUNTY, ILLINOIS**

## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED  
NOVEMBER 30, 2016**

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

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**DUPAGE  
COUNTY**

## FINANCE

630-407-6100

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

May 26, 2017

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, 2016 as prepared by the Finance Department and audited by the independent certified public accounting firm of Baker Tilly Virchow Krause, LLP. The financial statements included in this report are prepared in conformity with generally accepted accounting principles (GAAP) established by the Governmental Accounting Standards Board (GASB). The County is responsible for the accuracy and fairness of the financial statements and other information presented herein. The data presented in this report is accurate in all material respects, and the report includes all statements and disclosures necessary for the reader to obtain a reasonable understanding of the County's financial activities.

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

Baker Tilly Virchow Krause, LLP has concluded, based upon its audit, that there is a reasonable basis for rendering an unmodified opinion that the County's financial statements for the fiscal year ended November 30, 2016 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first element of the financial section of this report.

The CAFR incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board (ETSB) as discretely presented component units, as required by GASB Statement No.61. The DuPage County Health Department is included as a blended component unit of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes three non-major governmental funds. For a detailed description of the reporting entity and component units, see Note 1A of the Notes to the Financial Statements.

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

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

## **PROFILE OF DUPAGE COUNTY GOVERNMENT**

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

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

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

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

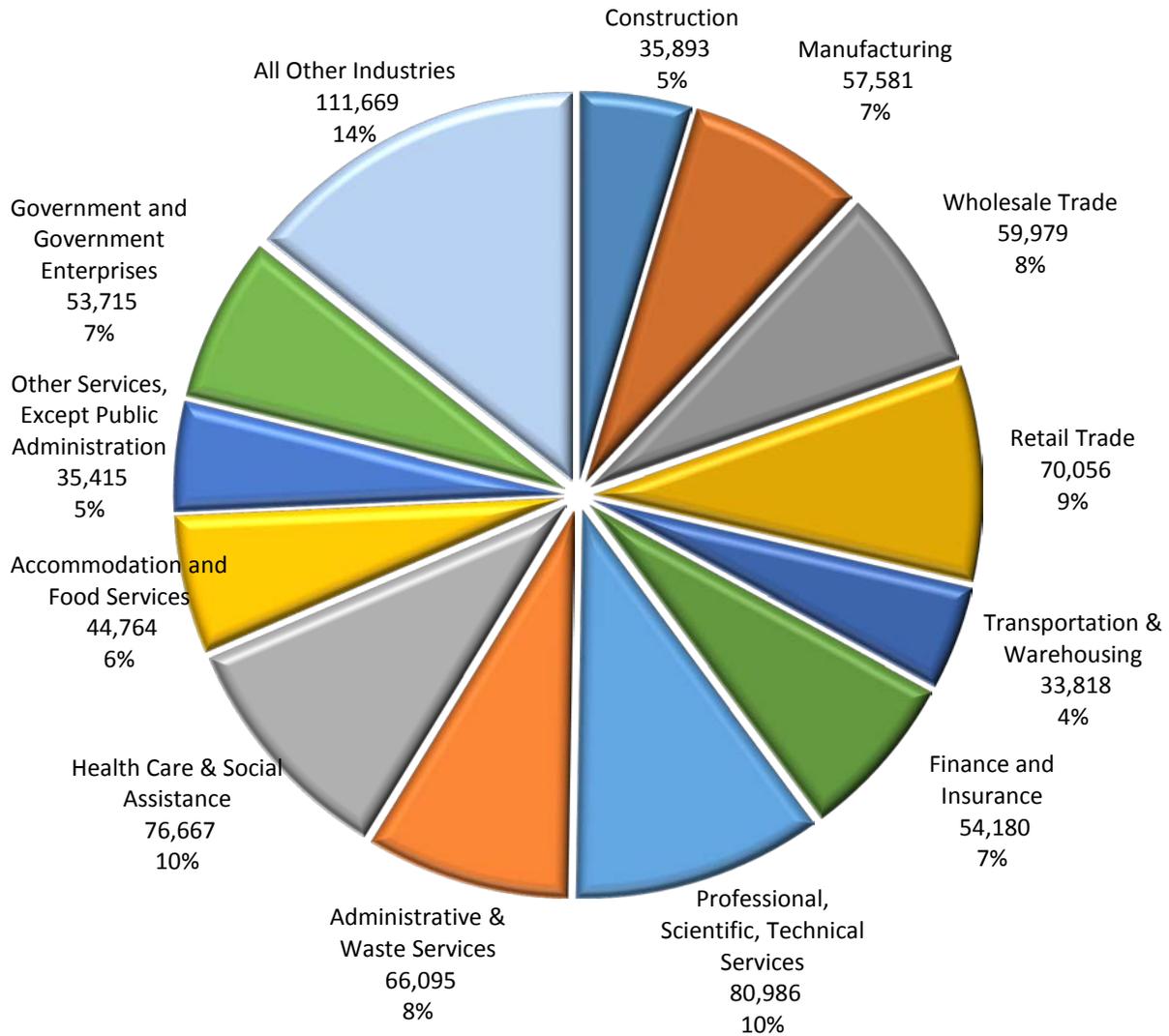
## **THE DUPAGE COUNTY ECONOMY**

Covering 332.1 square miles and neighboring Chicago, DuPage is at the center of the nation's mail, air, freight, and trucking systems. The County plays a critical role in maintaining a large, efficient transportation system and infrastructure that includes six major highways and three major commuter rail lines. The DuPage County Airport is Illinois' fourth 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 approximately 40 industrial parks and over 53,100 firms and professional businesses. The County employs over 780,800 full and part-time persons. A pro-business atmosphere, a commitment to a well-educated workforce, and a modern transportation system make DuPage County an ideal location for business expansion and relocation.

As illustrated on the next page, the diversity of the DuPage economy is demonstrated by the fact that no single specific employment sector accounts for more than 10% of the county workforce. Over the past decade, employment has shifted somewhat to the Health Care & Social Assistance sector, reflecting a nationwide movement towards service industries.

## Employment Sectors (By Number of Jobs)

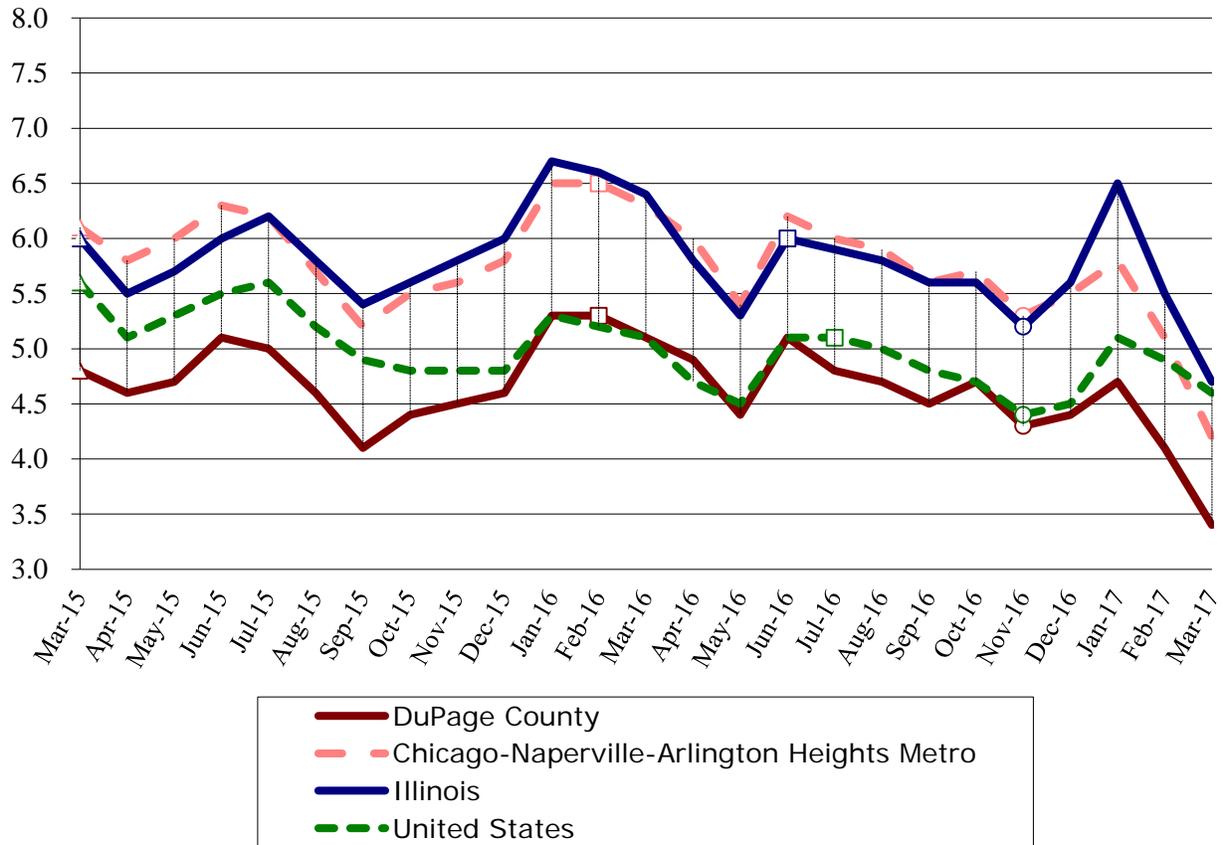


The County has a highly skilled employment pool, reflecting the educational commitment of its residents. There are 46.7 percent of DuPage residents who are at least 25 years old that have a bachelor's, graduate or professional degree. The statewide average is 32.3 percent. High school graduation rates are 92.4 percent while the statewide average is 87.9 percent.

The County is a vital economic engine in the Chicago area and within the state as a whole. In 2015, DuPage County accounted for 10.1 percent of the jobs in the State, although it comprised only 7.3 percent of Illinois population.

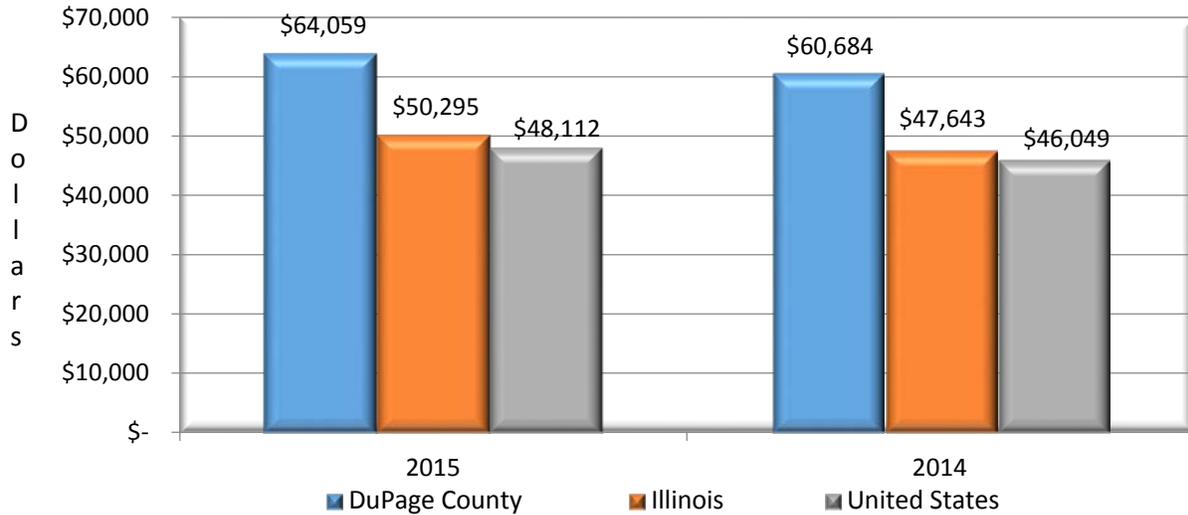
In 2016, unemployment in the County's labor force of 516,049 averaged 24,722, or 4.8%, compared to the respective State of Illinois and nation-wide averages of 5.9% and 4.9%. Since going below 7% in March 2014, unemployment rates in DuPage have ranged from 4 percent to 6 percent. In March 2017, the County's unemployment rate stands at 3.4%, while the State's was 4.7%, and the U.S. rate was 4.6%.

### Unemployment Rates Last 25 Months March 2015 through March 2017



## Per Capita Personal Income

In 2015 DuPage had a per capita personal income (PCPI) of \$64,059. This PCPI ranked 2nd in the state and was 127 percent of the state average of \$50,295; and 133 percent of the national average of \$48,112. The 2015 PCPI reflected an increase of 5.1 percent from 2014. The State's change was 3.7 percent and the national change was 3.7 percent for this period. In 2015, DuPage County had a total personal income (TPI) of \$56.8 billion, which ranked 2<sup>nd</sup> in the state and accounted for 9.2 percent of the state's total.



Per the U.S. Census Bureau, the median household income for DuPage County for 2015 is \$79,658. This is 138 percent of the State of Illinois amount of \$57,574 and 148 percent of the U.S. amount of \$53,889.

## BUDGET AND INITIATIVES

The FY2016 budget was developed within natural revenue expectations and is generally a maintenance budget. The County did not increase its property tax levy for the year. The primary growth component is sales tax revenue, which has averaged 4.8% over the past several years. As such, the County budgeted the same increase in sales taxes for Fiscal Year 2016. Actual sales tax revenues slowed in 2016, and the growth rate was just over 1%. Because of the County's continual effort to reduce expenditures without sacrificing quality services, the General Fund was still able to end the year with a \$700.5 thousand increase in fund balance.

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

A major element of the County's approach to maximize cost effectiveness has been to reduce full-time headcount wherever feasible and warranted. In strategic terms, controlling personnel expenditures – the largest single area of cost – has been a priority for the last decade. In addition, personnel policy changes to control the cost of benefits enacted at the end of 2011 have stabilized employee benefit payouts and compensated absence accrued costs. For Fiscal Year 2016, the County's base operating and capital final budget totaled \$445.8 million, which was a decrease of \$8.2 million from the prior year. This amount excludes blended or discretely presented component units, programs funded by externally sourced grants, and special service areas. Associated funded headcount of 2,207 decreased from 2015 by 20.

Fiscal Year 2016 also marked the fourth year of a 5-year phased shift in employer/employee cost sharing for group health insurance. Over the 5-year period, costs will transition from an approximately 85/15 employer/employee cost share to a more sustainable 80/20 share arrangement; this is projected to yield about \$3 million in annual savings when fully phased in. The fifth year of the transition is incorporated in the 2017 budget. The County pension rates, which had become a major budget driver due to losses during the 2008-2009 recession, declined in 2015, but grew in 2016 to reflect a shift in actuarial assumptions; 2017 rates will drop slightly from 2016's.

## **Western Access Update**

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

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

The Tollway has formed a Local Advisory Council comprised of corridor stakeholders that includes DuPage County, Cook County, municipalities, environmental groups, business and property representatives and affected individuals. The Council meets monthly to discuss design and logistical issues related to construction. Engineering plans are being prepared presently and stakeholders continue to review the plans in cooperation with the Tollway. Since 2012, thirty-nine (39) engineering contracts totaling more than \$750 million have been awarded. In addition, forty (40) construction contracts totaling more than \$700 million have been awarded since the project began. The Tollway has obligated more than \$370 Million for acquisition of right-of-way related to the project.

Recently, several of the major milestones in the IL 390/EOWA project have been reached. The first phase of IL 390 west of I-290 was officially opened and tolling of that piece of the system began July 5, 2016. The Tollway has been actively engaged in construction of the new I-290 interchange since 2014 and that interchange is expected to be substantially complete by end of 2017. Engineering plans have been completed for the section of the new IL 390 from I-290 to IL 83 west of O'Hare Airport and construction of bridges and mainline in that portion of IL 390 are well underway. The IL 390 frontage road system and the Wood Dale Road interchange are substantially complete. The Elmhurst Road interchange at I-90 will also be completed by the end of 2017.

The Tollway continues to negotiate and procure right-of-way throughout the corridor. The overall project is anticipated to be complete by 2025. DuPage County and its project partners have provided more than \$142 million in federal and state grants or in kind donations of land or engineering services. These grants or donations will be credited against the \$300 million local contribution.

The overall project, including engineering, construction, and development benefits, is likely to stimulate the regional economy in terms of a \$10 billion increase in Gross Regional Product. On top of this, recent studies have estimated the creation of 65,000 permanent jobs and over 13,000 temporary jobs during construction. Additionally, the project is likely to generate over \$750 million in federal, state and local tax revenue over the life of the construction.

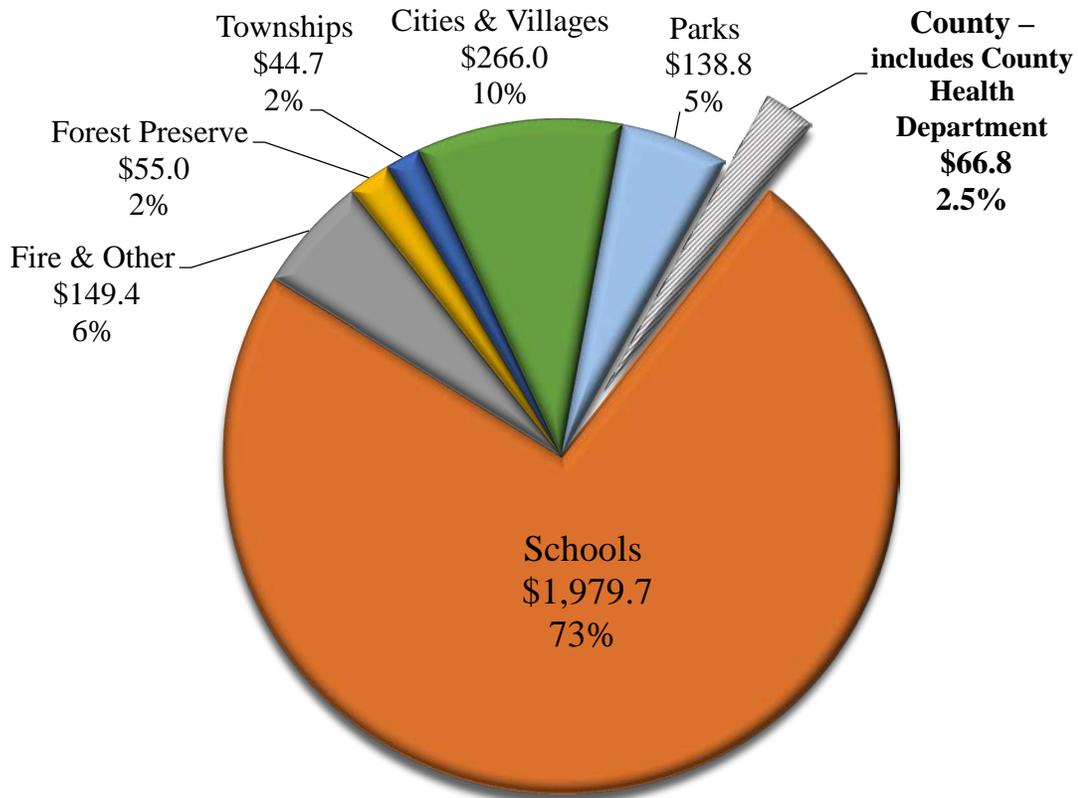
Improvements to the transportation network are expected to significantly reduce delays to commuters and commercial enterprise, and as a consequence, will deliver over \$145 million in travel savings.

## **PROPERTY TAXES**

One of the tenets of the County's Financial and Budget Policies is to minimize property tax increases. In the last nine years, the tax levy increased by \$260 thousand in 2010 in order to capture the value of an expiring tax increment financing district. The County's 2015 property tax levy (collected in 2016) was the same as the prior year with both levies at \$66.7 million (the tax extensions were under \$66.9 million for both years). The County's tax rate for 2015 is 0.1971 per hundred dollars of assessed valuation. Since the Property Tax Extension Limitation Law went into effect in the 1991 levy year, the cumulative savings to DuPage County taxpayers has been over \$1.5 billion. For the 2015 tax levy, instead of a \$66.8 million tax extension, the annual tax extension (not including the bond and interest levy) could have been \$173.9 million if the County had continuously levied to the maximum amount allowable under the Property Tax Extension Limitation Law.

As the following chart illustrates, less than three 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 2015 Real Estate Taxes to Local Taxing Bodies  
For Taxes Collected in Fiscal Year 2016  
(Dollars in Millions)**



## **INVESTMENT MANAGEMENT**

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

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

## **SELF-INSURANCE**

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

## **AWARDS**

The Government Finance Officers Association of the United States and Canada (GFOA) 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, 2015. This was the thirtieth consecutive year that the county has achieved this award. In order to be awarded a Certificate of Achievement, a governmental entity must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

The County also received the GFOA's Distinguished Budget Presentation Award for its annual budget document prepared for the fiscal year beginning December 1, 2015, marking twelve consecutive years it has received this award. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged as proficient in several categories, including as a policy document, a financial plan, an operations guide, and communications device.

## ACKNOWLEDGEMENTS

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

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

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

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Paul Rafac". The signature is fluid and cursive, with the first name "Paul" and last name "Rafac" clearly distinguishable.

Paul Rafac  
Chief Financial Officer  
DuPage County, Illinois

DU PAGE COUNTY, ILLINOIS

ELECTED OFFICIALS  
AS OF NOVEMBER 30, 2016

COUNTY BOARD MEMBERS

DANIEL J. CRONIN, CHAIRMAN

DISTRICT 1

FICHTNER, PAUL  
PUCHALSKI, DONALD E.  
TORNATORE, SAM

DISTRICT 2

CHAPLIN, ELIZABETH  
DiCIANNI, PETER "PETE"  
NOONAN, SEAN

DISTRICT 3

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

DISTRICT 4

ECKHOFF, GRANT  
GRANT, AMY  
ROMANO, KARYN

DISTRICT 5

HEALY, JAMES D.  
KHOURI, TONIA  
MICHELASSI, ANTHONY

DISTRICT 6

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

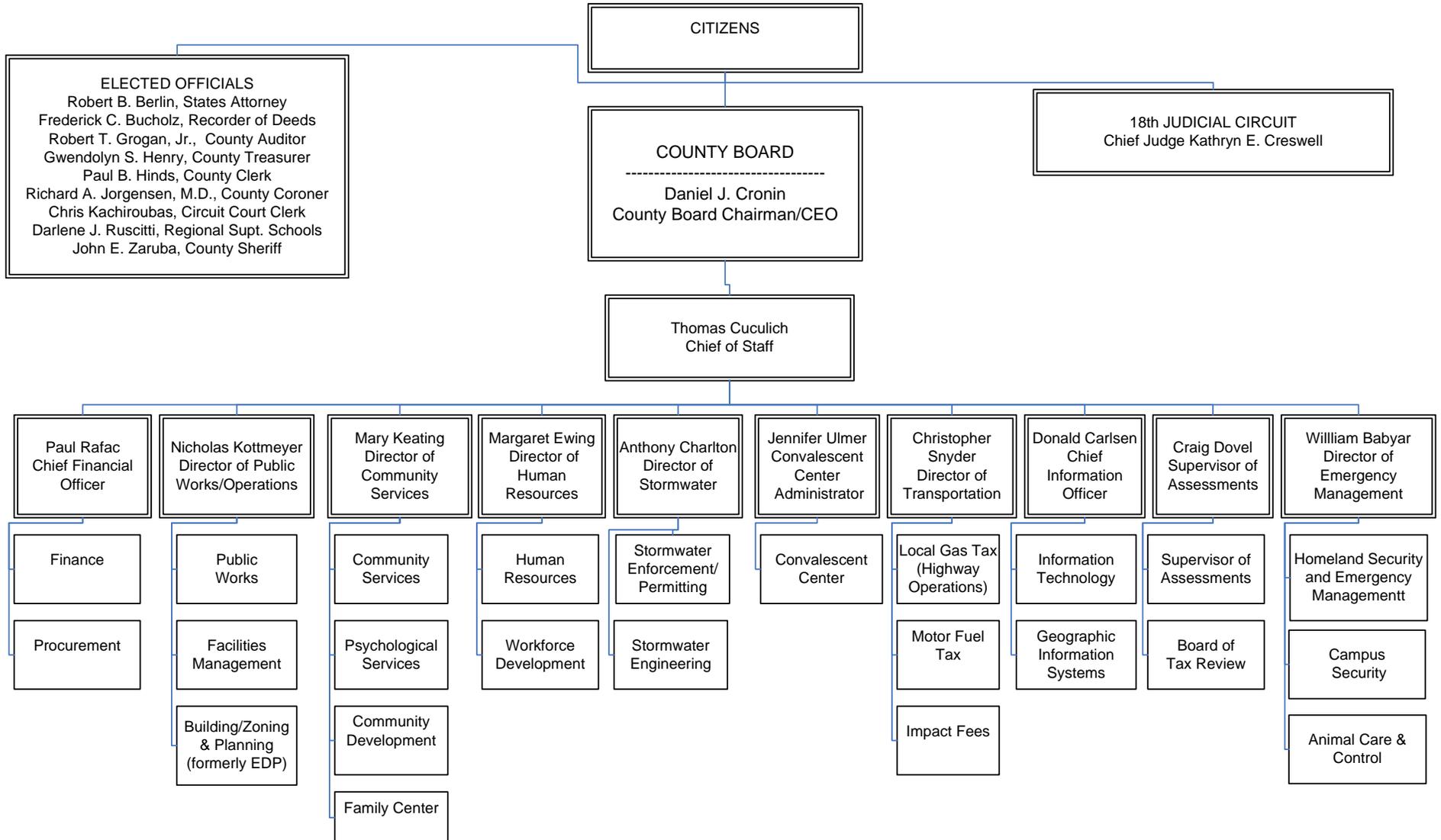
OTHER ELECTED OFFICIALS

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

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

# DuPage County, Illinois

## Organizational Summary



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



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**DuPage County  
Illinois**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**November 30, 2015**

Executive Director/CEO

## INDEPENDENT AUDITORS' REPORT

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of DuPage County, Illinois, as of and for the year ended November 30, 2016, and the related notes to the financial statements, which collectively comprise DuPage County's basic financial statements as listed in the table of contents.

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

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

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

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

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

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

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

### ***Opinions***

In our opinion, based on our audit and the report of 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, 2016 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

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

#### *Supplementary Information*

Our audit for the year ended November 30, 2016 was conducted for the purpose of forming opinions on the financial statements that collectively comprise DuPage County's basic financial statements. The supplementary information for the year ended November 30, 2016 as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended November 30, 2016, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended November 30, 2016.

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of DuPage County as of and for the year ended November 30, 2015 (not presented herein), and have issued our report thereon dated July 27, 2016, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information. The supplementary information for the year ended November 30, 2015 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2015 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended November 30, 2015.

*Other Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 26, 2017 on our consideration of DuPage County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DuPage County's internal control over financial reporting and compliance.

*Baker Tilly Virchow Krause, LLP*

Oak Brook, Illinois  
May 26, 2017

## DuPage County, Illinois

### Fiscal Year 2016

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

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

The fiscal year 2016 CAFR incorporates the DuPage Airport Authority and the DuPage County Emergency Telephone System Board (ETSB) as discretely presented component units per GASB No. 61. The DuPage County Health Department is included as a blended component unit of the County. The Health Department General Fund is considered a major governmental fund of the County. The Health Department also includes three non-major governmental funds and assets.

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

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

#### FINANCIAL HIGHLIGHTS AND MAJOR ISSUES IMPACTING FINANCIAL STATEMENTS

- At the close of fiscal year 2016, the total primary government assets and deferred outflows of resources (Governmental and Business-type activities) of the County exceeded its liabilities and deferred inflows of resources by \$810.3 million (net position, statement A-1). Of this amount, \$13.5 million is considered unrestricted net position that can be used to meet the County's ongoing obligations to citizens and creditors within the purposes of each fund type. Total primary government assets and deferred outflows were \$1.4 billion which includes \$910.5 million of capital assets. Liabilities and deferred inflows total \$606.3 million.
- Fiscal year 2016 activity resulted in an increase to the primary government net position by \$7.8 million (statement A-2). Program and general revenues increased \$4.6 million to \$418.3 million. Expenses increased from the prior year by \$6.9 million to \$410.5 million.
- The County's aggregate Governmental funds reported a total fund balance of \$207.8 million (statement A-5), an increase of \$4.2 million from the prior year. Major Fund increases in the Health Department Fund (\$2.5 million), the Department of Housing and Urban Development Fund (\$5.4 million), the 2016 Courthouse Bond Debt Service Fund (\$3.5 million), and the Convalescent Center Fund (\$1.4 million) were mainly offset by the collective Non Major Funds' decrease of \$9.3 million. Significant decreases in Non Major Funds balances include the: Local Gas Tax Fund; Highway Motor Fuel Tax Fund; Wetland Mitigation Fund; Department of Homeland Security grant Fund; 2010 G.O. Alternate Revenue Bond Project Fund; and the Highway Impact Fee Fund. Explanations for these changes are stated later in the MD&A.

Of the total Governmental funds fund balance, \$2.8 million or 1.3%, (statement A-3) is classified as nonspendable as the funds are attributable to various non-liquid assets (inventories) and prepaid items. \$106.7 million (51.3%) of fund balance is classified as being restricted for specific uses. \$18.6 million of the restricted fund balance is for highways, streets, and bridges; \$7.6 million is restricted for capital projects; \$33.2 million is restricted for debt service requirements; and \$12.2 million is restricted for employee benefits. The remaining aggregate fund balance is restricted for: grant and grant-funded loan programs (\$10.3 million); wetland mitigation projects (\$7.3 million); judicial programs (\$10.2 million); public services programs (\$2.2 million); and other miscellaneous programs (\$5.1 million). \$30.3 million (14.6%) of the aggregate fund balance is committed by the County Board for specific programs such as Health Department operations, stormwater operations, and the County Infrastructure Fund. The remaining fund balance of \$68.1 million (32.8%) is considered unassigned, which includes \$4 million set aside in the General Fund for Strategic Reserve (stabilization).

- The unassigned fund balance in the General Fund was \$70.2 million and increased \$500 thousand from the prior year. Overall the General Fund fund balance increased by \$701 thousand from the prior year. Total General Fund unassigned fund balance is 48.3% of total general fund expenditures, and 40.2% of total expenditures plus net transfers out. During fiscal year 2009, the County Board approved \$4.0 million to be set aside in the General Fund called the Strategic Reserve for stabilization of general operation purposes. The strategic reserve can only be utilized to stabilize County operations by a two-thirds County Board vote. This reserve is accounted for on the financial statements as part of the General Fund unassigned fund balance.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

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

## **Fund Financial Statements**

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

Governmental Funds – Most of the County’s basic services are included in governmental funds. The fund statements focus on 1) cash and financial assets that can readily be converted to cash flow, and 2) the balances remaining at year-end that are available for spending. The governmental funds financial statements provide a detailed short-term view. The General Fund is the main operating fund of the County and the largest of the governmental funds. Other major governmental funds include the Health Department Fund, the Convalescent Center Fund, the Department of Housing and Urban Development Fund, and the 2016 Courthouse Bonds Debt Service Fund. Remaining governmental funds, which include special revenue funds, debt service funds and capital projects funds, are considered non-major governmental funds.

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

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

## **Notes to the Financial Statements**

The notes to the financial statements, beginning on page 32, 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 \$810.3 million as of November 30, 2016.

Eighty-three 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. The net investment in capital assets grew \$13.70 million which was mainly attributable to two phases of the Armstrong Park project being completed coupled with the pay down of governmental activity outstanding debt.

An additional portion of the County's total net position represents resources subject to external restrictions on use. Significant restrictions for Governmental activities include: \$20.6 million for highways, streets and bridges, \$31.3 million for debt service, \$22.5 million for grant programs, \$7.6 million for capital improvements, \$10.3 million for judicial programs, \$7.3 million for wetland mitigation, and \$4.9 million for employee benefits. For Business-type activities, \$7.9 million is restricted for debt service purposes.

The remaining balance is unrestricted net position, and relative to respective fund purposes, may be used to meet the County's ongoing obligations. As of November 30, 2016, the County's total unrestricted net position balance for both the Governmental and Business-type activities is \$13.5 million.

Following is a condensed version of the Statement of Net Position (A-1) as of November 30, 2016 and 2015 for Governmental and Business-type Activities:

	<b>Summary of Net Position</b>			
	<i>(Primary Government Only)</i>			
	Governmental Activities		Business-Type Activities	
	2016	2015	2016	2015
<b>Assets</b>				
Current and other assets	\$ 359,283,581	\$ 345,592,382	\$ 23,049,403	\$ 22,207,311
Capital assets	820,178,582	823,193,225	90,351,659	91,799,309
<b>Total Assets</b>	<b>1,179,462,163</b>	<b>1,168,785,607</b>	<b>113,401,062</b>	<b>114,006,620</b>
Deferred Outflows of Resources	121,447,800	64,977,774	2,381,737	1,671,104
<b>Liabilities</b>				
Current and other liabilities	40,760,470	38,092,243	4,372,367	3,622,499
Long-term liabilities	472,772,789	419,818,258	20,685,764	21,058,085
<b>Total Liabilities</b>	<b>513,533,259</b>	<b>457,910,501</b>	<b>25,058,131</b>	<b>24,680,584</b>
Deferred Inflows of Resources	67,752,835	64,294,235	-	-
<b>Net Position</b>				
Net investment in capital assets	594,352,186	580,627,647	75,094,490	75,103,186
<b>Restricted</b>				
Grant programs	22,533,386	18,763,246	-	-
Employee benefits	4,862,176	5,070,770	-	-
Health and public safety purposes	7,976,068	5,497,617	-	-
Highways, streets and bridges purposes	20,595,362	26,027,902	-	-
Wetland mitigation purposes	7,313,652	8,591,772	-	-
Judicial purposes	10,303,492	9,780,629	-	-
Conservation and Recreation	181,470	180,700	-	-
Public Services	2,172,582	2,219,340	-	-
Other purposes	4,737,155	4,604,266	-	-
Capital improvements	7,553,814	11,283,632	-	-
Debt service	31,257,096	25,580,955	7,940,808	8,154,946
Unrestricted	5,785,430	13,330,169	7,689,370	7,739,008
<b>Total Net Position</b>	<b>\$ 719,623,869</b>	<b>\$ 711,558,645</b>	<b>\$ 90,724,668</b>	<b>\$ 90,997,140</b>

The statement below is a condensed version of the Statement of Activities (A-2) for Governmental and Business-type Activities:

	<b>Changes in Net Position</b>			
	<i>(Primary Government Only)</i>			
	Governmental Activities		Business-Type Activities	
	2016	2015	2016	2015
<b>Revenues</b>				
Program Revenues				
Charges for services	\$ 75,448,250	\$ 81,442,439	\$ 23,947,678	\$ 22,802,761
Operating grants and contributions	88,072,532	86,124,467	-	-
Capital grants and contributions	16,950,047	12,124,014	987,953	1,574,921
General Revenues				
Property taxes	67,947,256	67,895,485	-	-
Sales taxes	98,829,078	97,201,815	-	-
Local gasoline taxes	19,383,977	20,651,264	-	-
Income taxes	9,384,646	9,496,790	-	-
Personal property replacement tax	3,170,598	3,166,621	-	-
Other taxes	4,717,982	4,044,839	-	-
Unrestricted investment earnings	593,379	451,373	56,517	66,913
Other revenues	8,766,700	6,663,980	25,642	4,293
<b>Total Revenues</b>	<b>393,264,445</b>	<b>389,263,087</b>	<b>25,017,790</b>	<b>24,448,888</b>
<b>Expenses</b>				
General government	69,515,257	64,009,439	-	-
Health and public safety	157,198,054	145,973,738	-	-
Highways, streets and bridges	45,636,779	42,625,944	-	-
Public services	32,343,865	38,542,615	-	-
Judicial	61,538,468	61,438,339	-	-
Public works	1,273,138	7,481,712	-	-
Educational services	1,220,514	1,035,230	-	-
Conservation and recreation	6,935,623	5,787,926	-	-
Interest on long-term debt	9,537,523	12,325,584	-	-
Water and Sewage System	-	-	25,290,262	24,400,761
<b>Total Expenses</b>	<b>385,199,221</b>	<b>379,220,527</b>	<b>25,290,262</b>	<b>24,400,761</b>
<b>Changes in Net Position</b>	<b>8,065,224</b>	<b>10,042,560</b>	<b>(272,472)</b>	<b>48,127</b>
<b>Net Position - beginning</b>	<b>711,558,645</b>	<b>701,516,085</b>	<b>90,997,140</b>	<b>90,949,013</b>
<b>Net Position - ending</b>	<b>\$ 719,623,869</b>	<b>\$ 711,558,645</b>	<b>\$ 90,724,668</b>	<b>\$ 90,997,140</b>

## **Governmental Activities**

Governmental activities resulted in an increase of the County's net position by \$8.1 million. Key elements effecting the change in net position are as follows:

Overall, revenues of governmental activities increased by \$4.0 million, or 1.0%, to \$393.3 million in fiscal year 2016. The majority of this increase was attributable to operating and capital grants, miscellaneous revenue, sales tax, and other taxes (transfer stamp) revenues which combined for growth of \$11.2 million. Charges for services, and local gas tax revenues combined to decrease \$7.2 million from the prior year. A continued year over year decline in revenues from the court system is mainly attributable to the service fee revenue reduction. The sales tax revenue source is economically driven, and the improvement recognized in fiscal year 2016 was directly correlated with the continued economic recovery, but was significantly less than expected. Investment earnings increased by \$142 thousand from the prior year.

Total governmental activities expenses increased by \$6.0 million or 1.6%. This was driven by General Government expense increases of \$5.5 million, a Health and Public Safety expense increase of \$11.2 million, and a Highway, Streets and Bridges increase of \$3.0 million. A net pension liability expense rise, in which the majority of County employees are focused in the aforementioned functional expense categories, was primarily responsible for the increase. These growths were somewhat offset by expense decreases in Public Service and Public Works of \$6.2 million each, and a drop in interest expense on long-term debt of \$2.8 million. Expenses related to the Department of Housing and Urban Development's Disaster Recovery Grant have tapered off in fiscal year 2016 as compared to the prior year. The public works expense declined due to higher fiscal year 2015 expenses related to a significant loss on a capital assets disposal in fiscal year 2015. For a more accurate accounting, the County classified health insurance and other employee benefits from the General Government functional category to specific departments in fiscal year 2015.

## **Business-Type Activities**

For fiscal year 2016, Water and Sewerage System (the "System") revenues were \$25.0 million with total expenses of \$25.3 million - resulting in a slight decrease in net position of \$300 thousand. It is notable that \$3.5 million of the reported expense is depreciation and amortization. User charges for sewerage service were relatively flat as was volume billed. The only significant increase in revenues was from the City of Darien pass-through water charges. The County bills customers and collects water revenue for the City of Darien. In May 2016, Darien raised its water rates approximately 25% while consumption fell slightly.

Expenses increased by 3.6% or \$0.9 million. Commodity, contractual, and interest and other expense declines were offset by salary and benefit increases of 1.7% in 2016. Pass-through reimbursement expenses of \$1,158,581 to the City of Darien for aforementioned water billing were the driver for the expense increase.

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, 2016 the County's Governmental Funds reported a combined fund balance of \$207.8 million. Of this amount, \$2.8 million is classified as nonspendable, \$106.7 million is classified as restricted, \$30.3 million is classified as committed, and \$68.1 million is considered unassigned fund balance. The different fund balance classifications represent different levels of authorization restricting the use of specific fund balances for specific programs. For additional information concerning the classification of fund balance, see Note III G.

Per statement A-5, total Governmental Fund revenues for the fiscal year were \$372.9 million and total expenditures were \$422.7 million. After other financing sources (uses) of \$54.0 million, the Governmental Funds net change in fund balance for the year was a positive \$4.2 million. This increase in aggregate fund balance was due primarily to net positive changes in all the Major Funds totaling \$13.5 million with an aggregate drop in Non-Major Funds' balances of \$9.3 million.

## **General Fund**

The General Fund is the core operating fund covering many County programs, and allows the most discretion for the allocations of funds. At the end of fiscal year 2016, the General Fund fund balance was \$70.6 million; the unassigned fund balance was \$70.2 million, almost the entire General Fund fund balance, with just \$450 thousand nonspendable for inventory. The County has identified \$4.0 million of General Fund unassigned fund balance as the Strategic Reserve. These set-aside funds are for stabilization purposes and are to be used in the event of an emergency or a severe economic event. A 2/3<sup>rd</sup>s approval by the County Board is needed to access these funds.

The unassigned fund balance, less the amount set aside for stabilization purposes represents 45.5% of the General Fund's total expenditures, and 37.9% of total expenditures plus net transfers out. The General Fund unassigned fund balance increased by \$500 thousand or 0.8% from the prior year. Revenues of \$175.2 million less expenditures of \$145.4 million resulted in an excess of revenue over expenditures of \$29.8 million prior to transfers out. After total net transfers out of the General Fund to other funds of \$29.1 million, the result was a net increase in the General Fund balance of \$701 thousand.

Revenues in the General Fund for fiscal year 2016 came in \$1.8 million lower than the prior year. Sales tax revenues rose almost \$1.0 million, or about 1.02% from the prior year. This slight increase was unexpected as the County budgeted a 4.8% increase from the prior year. Intergovernmental revenues decreased \$2.0 million, primarily attributable to a drop in income tax revenue of \$1.4 million and State reimbursements of \$0.6 million. Charges for services revenues in the Clerk of the Circuit Court and Sheriff's Office decreased by a combined \$1.0 million. The court system revenues have been decreasing steadily for several years.

The Clerk of the Circuit Court reductions in revenues are the result of a combined almost 9,000 fewer civil and criminal cases filed by the DuPage County Clerk of the 18<sup>th</sup> Circuit Court in 2016 than in the prior year. Since 2008 the total case load handled by the Clerk of the Circuit Court has fallen by almost 43%.

Fiscal year 2016 reflected another year of controlled spending as total General Fund expenditures before net transfers out to other funds resulted in an increase of \$3.5 million, or 2.5% from the prior year. This increase can generally be attributed to a 2% employee cost of living increase. By functional area, General Government and Public Safety expenditures rose by \$3.4 million and \$900 thousand respectively, while Public Service expenditures dropped by \$300 thousand, and Capital Outlay expenditures decreased by \$800 thousand.

## **Health Department Fund**

The Health Department's main operating fund balance is \$17.9 million, ending the year up \$2.5 million. On a GAAP basis, total revenues showed an increase of \$300 thousand from the prior year to finish the year at \$39.5 million. A decline in charges for services revenue was primarily attributable to the continued shift of client healthcare coverage from state-run Illinois Medicaid payers to a variety of Medicaid managed care organization payers and payer plans. The Intergovernmental revenue will fluctuate from year to year based on grant funding availability at the federal and state level. This revenue increased \$600 thousand from the prior year. Property tax revenue has remained static for the past several years, with the last increase in 2004. As revenues showed a slight increase for the year, expenditures reported a decrease.

Total Health Department expenditures of \$36.5 million dropped by \$600 thousand from the prior year. This decrease was primarily due to decreases in personnel costs. During a ten-year period ending in fiscal year 2016, the Health Department budget for personnel expenditures was reduced by \$3.4 million or nearly 10%. Funded full-time positions were reduced by 101 and funded part-time positions were reduced by 76. In fiscal year 2016, \$500 thousand was transferred from the Health Department General Fund to the Health Department Infrastructure Fund to complete the construction of the Health Department's Community Center facility. Construction on this project began in August 2014, and the facility was opened in October 2015.

For a more in-depth discussion regarding the Health Department, the Health Department's standalone annual financial report is available at the DuPage County Health Department; 111 North County Farm Road, Wheaton, IL 60187; phone (630) 682-7400. <http://www.dupagehealth.org/annual-reports-budgets-financials>

### **Convalescent Center**

In fiscal year 2016 the Convalescent Center's fund balance increased by \$1.4 million, and ended the year with a fund balance of \$541 thousand. Total revenues, before subsidy transfers in, were up slightly by \$233 thousand to \$32.0 million per schedule B-10. Expenditures of \$33.6 million increased \$1.2 million from the prior year which was primarily due to increases in benefit costs of almost \$350 thousand and contractual services of \$730 thousand. Commodities and capital outlay expenditures both increased less than \$100 thousand. A \$3.0 million subsidy transfer from the General Fund was made in fiscal year 2016, the same level of subsidy as the prior year, to help fund the Convalescent Center operations.

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

In addition to ongoing Department of Housing and Urban Development (HUD) grants such as the Community Development Block Grant, the HOME Investment Partnership Grant, the Supportive Housing Program Grant, and the Homelessness Management Information System Grant, the County was allocated over \$31 million in new grant funds for disaster recovery stemming from the spring of 2013 flooding. With this being a multi-year grant, federal grant revenue of \$10.9 million for fiscal year 2016 was roughly \$2.6 million less than the prior year. Grant expenditures also had a decrease of \$4.4 million from the prior year to \$6.2 million. Grant revenues were about \$4.7 million over expenditures to raise the fund's balance by \$5.4 million. The County expects to see a spend down of these grant funds in the subsequent year. The fund ended the year with a \$9.5 million fund balance.

### **2016 Courthouse Bonds Debt Service Fund**

This fund was established in fiscal year 2016 to account for the receipt of bond proceeds and payment of outstanding debt service on the 2006 Courthouse bonds. This transaction was a current refunding. Real estate tax revenue and debt service expenditures for the new Limited Tax General Obligation Refunding Bonds (Courthouse Project), Series 2016 are accounted for in this fund. Annually, real estate taxes of almost \$3.7 million are levied and received to pay debt service requirements. The final maturity of the 2016 bonds is January 1, 2030. The fund ended the year with a fund balance of \$3.5 million restricted for debt service on the related bonds.

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

- The Stormwater Drainage Fund had a decline in fund balance of \$400 thousand, resulting in an ending fund balance of \$9.5 million. A cash transfer subsidy of \$2.85 million was made from the General Fund and is expected to stabilize the fund over the next couple of years. Revenues increased \$200 thousand to \$10.0 million while operating expenditures also increased by almost \$1.0 million. This was attributable primarily to capital outlay expenditures rising \$900 thousand in this fund as compared to last year. The Stormwater tax levy was raised to \$9.4 million in fiscal year 2014 from \$8.5 million in prior years. Transfers out of the Stormwater Drainage Fund for debt service were almost \$7.4 million.
- The Local Gasoline Tax Fund revenues, other than County Motor Fuel taxes, decreased \$450 thousand from the prior year, which was spread between fee, licenses and permits, charges for services, and intergovernmental revenues. Miscellaneous revenue increased \$200 thousand but was largely attributable to one-time reimbursements. The main revenue source - County Motor Fuel Taxes - recorded revenue of \$19.4 million, \$600 thousand over budget. Beginning in fiscal year 2013, the County Motor Fuel tax is being recognized as revenue in the Transportation Refunding Bond debt service fund as backup for a potential shortage of other pledged revenue for debt service needs. These revenues are then transferred to the Local Gas Tax Fund. Due to timing, the net transfer to the fund was \$16.1 million. Expenditures decreased \$5.4 million from the prior year, with capital outlay expenditures decreasing \$6.3 million alone. Expenditures will fluctuate from year to year based on scheduled road and maintenance projects. Fiscal year 2016 ended with a \$9.6 million fund balance, down \$1.4 million from the prior year.

- The IMRF and Social Security Funds ended the year with fund balances of \$1.1 million and \$1.7 million respectively. Social Security Fund and IMRF Fund expenditures remained consistent with the prior year. Both the Social Security and IMRF funds were aided with subsidies from the General Fund totaling \$15.7 million.
- The Liability Insurance Fund recorded revenues of \$4.1 million with expenditures of \$3.7 million. This \$400 thousand increase along with a \$300 subsidy transfer from the General Fund resulted in a net increase in fund balance of almost \$700 thousand and ended the year at \$2.0 million. A concentration of resolving prior litigation against the County and better safety management has led to a steady rise in this fund's balance over the past several years.
- Although the GIS Data Processing Fund's fee revenue has diminished by several hundred thousand over the past few years, expenditures have also stabilized, and the fund has recorded a fund balance increase of \$400 thousand in fiscal year 2016. Fiscal year 2014's fund balance was a negative \$84 thousand and controlled expenditures over the past two years have allowed the fund to end fiscal year 2016 with a \$1.1 million fund balance.
- The Economic Development and Planning Fund's balance stabilized in fiscal year 2016 and held steady at \$2.2 million - the same as in fiscal year 2015. Revenues and expenditures were virtually even at \$2.3 million.
- In fiscal year 2012 DuPage County began to house juvenile offenders at the Kane County Youth Detention Center. This shared service model fundamentally restructured the Youth Home Fund's cost structure. As a result, the Youth Home's balance improved by \$1.9 million from 2012 to 2016. This fund ended the year with a fund balance of \$1.8 million. An annual subsidy from the General Fund has been eliminated beginning in fiscal year 2016. Revenues exceeded expenditures by \$360 thousand during the year.
- Fund balance in the Highway Motor Fuel Tax fund declined by \$4.8 million in fiscal year 2016. With the spend down of the 2001 Transportation bond proceeds, some of the road repairs and maintenance expenditures have shifted to this fund. An annual pledge of roughly \$9.6 million of State Motor Fuel Tax revenues of \$15.3 million are used as payment on said bonds. This has caused operating expenditures to exceed operating revenues over the past several years. Expenditures for repairs and maintenance have increased by \$1.0 million from the prior year. Transfers into the fund netting to \$4.8 million are from a combined supplemental allotment from the State and residual monthly Motor Fuel Tax State allotments after debt service requirements are satisfied. This fund ended the year with a \$9.8 million fund balance.
- The Wetland Mitigation fund experienced a decrease in fund balance of \$1.3 million and ended the year with a fund balance of \$7.3 million. Revenues and expenditures will fluctuate from year to year due to the timing of wetland related projects.
- The 2010 General Obligation Alternative Revenue Bond Project Fund continued its spend down of bond project funds with a decrease of \$2.2 million to end the year with a \$2.5 million fund balance. This balance is projected to be fully spent down in the next two years.

### **Proprietary Funds**

The Water and Sewerage System Fund's unrestricted net position balance at the end of the year is \$7.7 million. Although the Fund had an operating loss of \$850 thousand after depreciation and amortization, connection charges and capital contributions resulted in a negative change in net position of \$272 thousand. Other factors concerning the finances of this fund have already been addressed in the discussion of the business-type activities.

The County's Internal Service Fund includes the Employee Life/Health Insurance Fund. The internal service fund's net position grew by \$1.0 million to end the year with a \$6.3 million balance. This positive change was mainly the result of increased employee contributions of \$500 thousand.

## 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:

	Governmental Activities		Business-Type Activities	
	2016	2015	2016	2015
Land and construction in progress	\$ 306,271,435	\$ 304,658,761	\$ 2,598,162	\$ 1,814,164
Infrastructure	308,803,241	307,444,137	84,370,852	86,481,495
Buildings	185,534,996	190,753,018	-	-
Improvements other than buildings	3,924,423	4,148,315	-	-
Machinery, equipment, and vehicles	15,644,487	16,188,994	1,189,971	1,026,291
Intangibles	-	-	2,192,674	2,477,359
Total capital assets, net of depreciation	<u>\$ 820,178,582</u>	<u>\$ 823,193,225</u>	<u>\$ 90,351,659</u>	<u>\$ 91,799,309</u>

During fiscal year 2016, total governmental activities capital assets had a net decrease (including additions, decreases, depreciation, and amortization) of \$3.0 million. Buildings, Improvements other than buildings, and Machinery and equipment recorded declines due to depreciation outpacing net additions. Land and construction in progress (not depreciated), and Infrastructure showed modest net increases of \$1.6 and \$1.4 million respectively. Overall, the business-type capital asset balance dropped just under \$1.5 million, mainly attributable to Infrastructure, as current year depreciation outpaced net capital asset additions.

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

### Long Term Obligations

DuPage County is currently rated "Triple-A" (AAA/Aaa) by Moody's and Standard and Poor's. Fitch has rated the County AA+ for its outstanding general obligation bonds. (As recently as January 2016 Fitch Ratings had affirmed the County's General Obligation Bonds' Triple-A rating with a stable outlook). There are a low number of counties in the country that have a Triple-A rating. These premier ratings historically have allowed the County to sell bonds at interest rates that provide substantial debt service savings over the life of the bonds.

Rating agencies have cited sound financial performance coupled with an ample General Fund fund balance. Also, the County has a deep, diversified, and comparatively stable tax base, characterized by low unemployment and high wealth levels. Also cited are healthy reserves and a favorable debt profile with limited future borrowing needs.

The County has a statutorily imposed debt limit of 5.75% of its total assessed value. For 2016, the debt limit is \$1.9 billion. County debt pertaining to this limit includes the Limited Tax General Obligation Courthouse Bonds with an outstanding balance of \$36.1 million. This produces a legal debt margin of \$1.913 billion and is substantially greater than the total current outstanding debt principal. All revenue bonds, alternate revenue bonds, and other long-term obligations are excluded from the legal debt margin calculation per statute.

The following table is a summary of the County's outstanding long-term obligations as of November 30, 2016 and 2015:

### Outstanding Long-Term Obligations

<u>Debt Description</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
1) Special Service Areas	\$ 6,788,337	\$ 7,373,636	\$ -	\$ -
2) Limited Tax G.O. Courthouse Bonds	36,050,000	43,590,000	-	-
3) Jail - Alternate Revenue Source	15,700,000	18,360,000	-	-
4) Stormwater - Alternate Revenue Source	33,550,000	38,760,000	-	-
5) Drainage - Alternate Revenue Source	16,630,000	18,195,000	-	-
6) Motor Fuel Tax - Revenue Bonds	45,805,000	54,635,000	-	-
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	6,440,699	-	79,548	95,196
9) Accrued Compensated Absences and Employee Retention	31,968,836	31,611,610	1,698,999	1,722,553
10) Claims Payable	3,533,988	5,247,202	-	-
11) Other Post Employment Benefits	1,309,175	1,128,530	60,278	33,944
12) Net Pension Liability	207,946,754	133,867,280	3,666,995	2,603,142
13) Water and Sewer - Revenue Bonds	-	-	10,830,000	12,025,000
14) IEPA Construction Loan Water/Sewer	-	-	4,349,944	4,578,250
<b>Total County Outstanding Long-term Obligations</b>	<b><u>\$ 472,772,789</u></b>	<b><u>\$ 419,818,258</u></b>	<b><u>\$ 20,685,764</u></b>	<b><u>\$ 21,058,085</u></b>

For governmental activities, the County's total bonded debt outstanding has decreased from \$248.0 million in fiscal year 2015 to \$221.6 million in fiscal year 2016 – a \$26.4 million drop. The bulk of the principal reduction is for the Transportation (Motor Fuel Tax Revenue) bonds, Courthouse refunding bonds, Stormwater project bonds, and Jail project bonds. The claims payable balance declined by \$1.7 million. An amortizable bond premium of \$6.7 million less current year amortization of \$250 thousand was recorded with the 2016 Courthouse bond refunding. The overall outstanding long-term obligation balance increased \$53.0 million primarily due to an increase in the net pension liability. The Business-type liability balance decreased by under \$400 thousand.

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

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

The major goal of the County's 2016 budget was to reduce budget and expenditures while maintaining service levels in a manner that will be financially stable in both the short and long term, without sacrificing quality. Revenue supporting the budget is predicated on natural growth, without resorting to increasing property taxes. To meet these goals, the County continues to focus on reducing costs via improved efficiencies, outsourcing where appropriate and feasible, and consolidating or sharing services. The County's initial 2016 base operational and capital budget of \$444.4 million is \$9.5 million less than the final 2015 operational and capital budget. Full time headcount in fiscal year 2016 was budgeted at 2,207. The County has reduced non-grant funded budgeted full time headcount by 63 from the 2,270 headcount for the fiscal year 2011 budget.

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

Capital projects funded by the proceeds from bonds issued in late 2010 continued in 2016 with substantially all of the projects to be completed in 2018. In June of 2015, transportation and drainage bonds were refunded with a net present value savings of \$7.3 million. In January 2016, Courthouse Bonds were refunded with a net present value savings of \$9.6 million. In February, Stormwater bonds were refunded with a net present value savings of \$835,000.

Through April 2017, General Fund revenues and expenditures are tracking slightly under budget. The mix of revenues varies from budget with sales taxes higher than budget and charges for service lower. Contractual service expenditures are running under budget.

The County's major fiscal concern is the continued uncertainty with the State's fiscal health and potential funding cuts. The County will continue to monitor legislative changes enacted by the General Assembly which could materially affect revenue, as well as adding unfunded mandates that the County will have to absorb. The County is also monitoring the impact of federal budget discussions and legislation.

### **Requests for Information**

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

## **BASIC FINANCIAL STATEMENTS**

## DUPAGE COUNTY, ILLINOIS

Statement of Net Position  
As of November 30, 2016

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
<b>Assets and Deferred Outflows of Resources</b>					
<b>Assets</b>					
Cash and investments	\$ 196,756,350	\$ 8,755,469	\$ 205,511,819	\$ 24,912,953	\$ 20,123,014
Receivables					
Taxes	98,162,926	-	98,162,926	-	6,021,665
State shared revenue	4,526,276	-	4,526,276	-	-
Interest	489,393	-	489,393	17,631	36,858
Accounts, net of allowance for doubtful accounts	13,573,401	5,942,204	19,515,605	-	375,991
Loans	9,944,915	-	9,944,915	-	25,032
Other	1,212,437	208,082	1,420,519	-	47,400
Due from federal, state and other governmental units	25,736,385	-	25,736,385	3,638,167	-
Internal balance	(4,543)	4,543	-	-	-
Due from fiduciary funds	4,318,594	-	4,318,594	-	-
Due from ETSB	5,747	-	5,747	-	-
Inventory	2,143,002	-	2,143,002	-	245,424
Prepaid items	609,638	-	609,638	847,189	558,753
Other assets	304,808	-	304,808	-	-
Restricted cash and investments	1,504,252	3,204,731	4,708,983	-	-
Restricted Special Service Area assessments receivable	-	4,934,374	4,934,374	-	-
Capital assets not being depreciated	306,271,435	2,598,162	308,869,597	1,439,498	69,747,527
Capital assets being depreciated, net of accumulated depreciation	<u>513,907,147</u>	<u>87,753,497</u>	<u>601,660,644</u>	<u>13,494,480</u>	<u>84,959,949</u>
Total Assets	<u>1,179,462,163</u>	<u>113,401,062</u>	<u>1,292,863,225</u>	<u>44,349,918</u>	<u>182,141,613</u>
<b>Deferred Outflows of Resources</b>					
Deferred outflows related to pensions	<u>121,447,800</u>	<u>2,381,737</u>	<u>123,829,537</u>	<u>168,123</u>	<u>1,658,851</u>
Total Deferred Outflows of Resources	<u>121,447,800</u>	<u>2,381,737</u>	<u>123,829,537</u>	<u>168,123</u>	<u>1,658,851</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 1,300,909,963</u>	<u>\$ 115,782,799</u>	<u>\$ 1,416,692,762</u>	<u>\$ 44,518,041</u>	<u>\$ 183,800,464</u>

See accompanying notes to financial statements.

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>					
<b>Liabilities</b>					
Accounts payable	\$ 19,086,066	\$ 1,458,743	\$ 20,544,809	\$ 472,589	\$ 2,297,796
Accrued payroll	8,024,737	178,059	8,202,796	17,838	-
Due to federal, state and other governmental units	2,467,083	-	2,467,083	111,970	-
Accrued interest payable	3,716,640	195,974	3,912,614	-	-
Due to primary government	-	-	-	5,747	-
Unearned revenue	927,491	-	927,491	-	1,653,531
Retainage payable	276,122	-	276,122	-	842,485
Other liabilities	6,262,331	2,539,591	8,801,922	5,245	1,164,054
Long-term liabilities, due within one year:					
Bonds payable	22,001,148	1,240,000	23,241,148	-	-
IEPA construction loan	-	231,170	231,170	-	-
Compensated absences	6,201,228	198,166	6,399,394	3,940	84,186
Claims payable	2,796,532	-	2,796,532	-	-
Long-term liabilities, due in more than one year:					
Bonds payable	199,572,189	9,590,000	209,162,189	-	-
Unamortized premium on debt	6,440,699	79,548	6,520,247	-	-
IEPA construction loan	-	4,118,774	4,118,774	-	-
Compensated absences	25,767,608	1,500,833	27,268,441	8,490	336,741
Claims payable	737,456	-	737,456	-	-
OPEB obligation	1,309,175	60,278	1,369,453	-	-
Net pension liability	207,946,754	3,666,995	211,613,749	258,848	1,451,045
Total Liabilities	513,533,259	25,058,131	538,591,390	884,667	7,829,838
<b>Deferred Inflows of Resources</b>					
Property taxes levied for a future period	67,752,835	-	67,752,835	-	6,021,665
Total Deferred Inflows of Resources	67,752,835	-	67,752,835	-	6,021,665
<b>Net Position</b>					
Net investment in capital assets	594,352,186	75,094,490	669,446,676	14,933,978	154,707,476
Restricted for:					
Grant programs	12,588,471	-	12,588,471	-	-
Grant funded loan programs	9,944,915	-	9,944,915	-	-
Employee benefits	4,862,176	-	4,862,176	-	-
Public health	7,787,399	-	7,787,399	-	-
Public safety	188,669	-	188,669	-	-
Highways, streets and bridges	20,595,362	-	20,595,362	-	-
Wetland mitigation	7,313,652	-	7,313,652	-	-
Judicial	10,303,492	-	10,303,492	-	-
Conservation and recreation	181,470	-	181,470	-	-
Public services	2,172,582	-	2,172,582	-	-
Other purposes	4,737,155	-	4,737,155	-	-
Debt service	31,257,096	7,940,808	39,197,904	-	-
Capital improvements	7,553,814	-	7,553,814	-	-
Unrestricted	5,785,430	7,689,370	13,474,800	28,699,396	15,241,485
Total Net Position	719,623,869	90,724,668	810,348,537	43,633,374	169,948,961
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 1,300,909,963	\$ 115,782,799	\$ 1,416,692,762	\$ 44,518,041	\$ 183,800,464

See accompanying notes to financial statements.

## DUPAGE COUNTY, ILLINOIS

Statement of Activities  
For the Year Ended November 30, 2016

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government:</b>				
Governmental Activities				
General government	\$ 69,515,257	\$ 17,172,528	\$ 582,275	\$ -
Health and public safety	157,198,054	25,248,385	39,515,492	-
Highways, streets and bridges	45,636,779	2,992,488	16,187,098	16,496,301
Public services	32,343,865	2,558,397	26,224,733	182,758
Judicial	61,538,468	26,127,558	5,477,820	-
Conservation and recreation	6,935,623	1,348,894	85,114	270,988
Public works	1,273,138	-	-	-
Educational services	1,220,514	-	-	-
Interest and fiscal charges	9,537,523	-	-	-
Total governmental activities	<u>385,199,221</u>	<u>75,448,250</u>	<u>88,072,532</u>	<u>16,950,047</u>
Business Type Activities				
Water and Sewerage System	<u>25,290,262</u>	<u>23,947,678</u>	-	<u>987,953</u>
Total business-type activities	<u>25,290,262</u>	<u>23,947,678</u>	-	<u>987,953</u>
Total Primary Government	<u>\$ 410,489,483</u>	<u>\$ 99,395,928</u>	<u>\$ 88,072,532</u>	<u>\$ 17,938,000</u>
<b>Component Units:</b>				
ETSB	\$ 9,033,985	\$ 8,125,803	\$ -	\$ -
Airport Authority	<u>24,637,867</u>	<u>16,221,745</u>	-	-
Total Component Units	<u>\$ 33,671,852</u>	<u>\$ 24,347,548</u>	<u>\$ -</u>	<u>\$ -</u>

General revenues:

Taxes

Property tax

County sales tax

Local gas tax

Other tax

Intergovernmental

Income tax

Personal property replacement taxes

Investment income

Gain on disposal of assets

Miscellaneous

Total general revenues

Change in net position

Net position - beginning (and Airport Authority as restated)

Net position - ending

See accompanying notes to financial statements.

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

Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	ETSB	Airport Authority
\$ (51,760,454)	\$ -	\$ (51,760,454)	\$ -	\$ -
(92,434,177)	-	(92,434,177)	-	-
(9,960,892)	-	(9,960,892)	-	-
(3,377,977)	-	(3,377,977)	-	-
(29,933,090)	-	(29,933,090)	-	-
(5,230,627)	-	(5,230,627)	-	-
(1,273,138)	-	(1,273,138)	-	-
(1,220,514)	-	(1,220,514)	-	-
(9,537,523)	-	(9,537,523)	-	-
<u>(204,728,392)</u>	<u>-</u>	<u>(204,728,392)</u>	<u>-</u>	<u>-</u>
-	(354,631)	(354,631)	-	-
-	(354,631)	(354,631)	-	-
<u>(204,728,392)</u>	<u>(354,631)</u>	<u>(205,083,023)</u>	<u>-</u>	<u>-</u>
-	-	-	(908,182)	-
-	-	-	-	(8,416,122)
-	-	-	(908,182)	(8,416,122)
67,947,256	-	67,947,256	-	6,051,679
98,829,078	-	98,829,078	-	-
19,383,977	-	19,383,977	-	-
4,717,982	-	4,717,982	-	-
9,384,646	-	9,384,646	-	-
3,170,598	-	3,170,598	-	55,875
593,379	56,517	649,896	83,056	88,992
269,607	25,642	295,249	-	1,086,921
8,497,093	-	8,497,093	143,894	24,956
<u>212,793,616</u>	<u>82,159</u>	<u>212,875,775</u>	<u>226,950</u>	<u>7,308,423</u>
8,065,224	(272,472)	7,792,752	(681,232)	(1,107,699)
<u>711,558,645</u>	<u>90,997,140</u>	<u>802,555,785</u>	<u>44,314,606</u>	<u>171,056,660</u>
<u>\$ 719,623,869</u>	<u>\$ 90,724,668</u>	<u>\$ 810,348,537</u>	<u>\$ 43,633,374</u>	<u>\$ 169,948,961</u>

See accompanying notes to financial statements.

## DUPAGE COUNTY, ILLINOIS

### Governmental Funds Balance Sheet As of November 30, 2016

	Major Funds			
	General Fund	Health Department Fund	Convalescent Center Fund	Department of Housing and Urban Development Fund
<b>Assets</b>				
Cash and investments	\$ 57,945,698	\$ 17,984,480	\$ 1,723,917	\$ -
Receivables				
Taxes	47,723,771	13,314,920	-	-
State shared revenue	2,044,502	-	-	-
Interest	64,409	-	7,628	324,000
Accounts, net of allowance for doubtful accounts	62,166	1,702,498	11,111,383	-
Loans	-	-	-	9,944,915
Other	548,160	-	-	-
Due from federal, state and other governmental units	1,780,997	4,606,713	-	12,519,159
Due from other funds	4,676,708	20,417	-	-
Due from ETSB	4,197	-	1,550	-
Due from fiduciary funds	4,298,234	-	-	-
Inventory	450,065	159,629	299,960	-
Prepaid items	-	609,638	-	-
Other assets	-	-	-	-
Restricted assets				
Restricted cash	-	-	-	-
Total Assets	<u>\$ 119,598,907</u>	<u>\$ 38,398,295</u>	<u>\$ 13,144,438</u>	<u>\$ 22,788,074</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ 7,686,343	\$ 677,525	\$ 733,522	\$ 709,140
Accrued payroll	5,445,182	760,128	656,449	25,696
Retainage payable	32,979	-	-	4,088
Unearned revenue	-	-	785,922	-
Compensated absences	572,169	-	87,691	4,514
Due to federal, state and other governmental units	858,548	-	435,877	11,295
Due to other funds	228,204	21,296	-	2,716,557
Other liabilities	1,876,860	83,127	2,116,453	7,852
Total Liabilities	<u>16,700,285</u>	<u>1,542,076</u>	<u>4,815,914</u>	<u>3,479,142</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	23,107,700	13,182,026	-	-
Unavailable other taxes	8,221,427	-	-	-
Unavailable intergovernmental revenue	946,860	3,677,328	-	9,813,174
Unavailable accounts receivable	-	2,118,480	7,787,399	-
Total Deferred Inflows of Resources	<u>32,275,987</u>	<u>18,977,834</u>	<u>7,787,399</u>	<u>9,813,174</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	450,065	769,267	299,960	-
Restricted	-	40,118	-	9,944,915
Committed	-	17,069,000	241,165	-
Unassigned	70,172,570	-	-	(449,157)
Total Fund Balances (Deficits)	<u>70,622,635</u>	<u>17,878,385</u>	<u>541,125</u>	<u>9,495,758</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 119,598,907</u>	<u>\$ 38,398,295</u>	<u>\$ 13,144,438</u>	<u>\$ 22,788,074</u>

See accompanying notes to financial statements.

<b>2016 Courthouse Bonds Debt Service Fund</b>	<b>Non Major Funds</b>	<b>Total Governmental Funds</b>
\$ 3,505,667	\$ 108,493,927	\$ 189,653,689
3,717,090	33,407,145	98,162,926
-	2,481,774	4,526,276
377	92,979	489,393
-	697,354	13,573,401
-	-	9,944,915
-	-	548,160
-	6,829,516	25,736,385
-	278,437	4,975,562
-	-	5,747
-	20,360	4,318,594
-	1,233,348	2,143,002
-	-	609,638
-	130,023	130,023
-	1,504,252	1,504,252
<u>\$ 7,223,134</u>	<u>\$ 155,169,115</u>	<u>\$ 356,321,963</u>
\$ -	\$ 8,397,590	\$ 18,204,120
-	1,137,282	8,024,737
-	239,055	276,122
-	141,569	927,491
-	127,334	791,708
-	1,161,363	2,467,083
-	2,049,236	5,015,293
-	2,177,809	6,262,101
-	15,431,238	41,968,655
3,679,950	27,783,159	67,752,835
-	1,753,998	9,975,425
-	4,437,758	18,875,120
-	-	9,905,879
<u>3,679,950</u>	<u>33,974,915</u>	<u>106,509,259</u>
-	1,233,348	2,752,640
3,543,184	93,135,347	106,663,564
-	12,984,399	30,294,564
-	(1,590,132)	68,133,281
<u>3,543,184</u>	<u>105,762,962</u>	<u>207,844,049</u>
<u>\$ 7,223,134</u>	<u>\$ 155,169,115</u>	<u>\$ 356,321,963</u>

See accompanying notes to financial statements.

## DUPAGE COUNTY, ILLINOIS

### Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position As of November 30, 2016

Total fund balances - governmental funds		\$ 207,844,049
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds:</p>		
Capital assets	1,542,801,316	
Accumulated depreciation	<u>(722,622,734)</u>	820,178,582
<p>Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:</p>		
Interest payable on debt	(3,716,640)	
General obligation bonds	(221,573,337)	
Unamortized bond premium	(6,440,699)	
Claims payable	(2,731,319)	
Net pension liability	(207,946,754)	
Other postemployment benefits	(1,309,175)	
Compensated absences	<u>(31,177,128)</u>	(474,895,052)
<p>Revenues collected after the County's availability period are reported as deferred inflows of resources in governmental funds, however these amounts have been reported as revenues in the Statement of Activities.</p>		
		38,756,424
<p>Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.</p>		
		121,447,800
<p>Internal services funds are reported in the Statement of Net Position as governmental activities.</p>		
		<u>6,292,066</u>
Net position of governmental activities		<u>\$ 719,623,869</u>

See accompanying notes to financial statements.

## DUPAGE COUNTY, ILLINOIS

### Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2016

	Major Funds			
	General Fund	Health Department Fund	Convalescent Center Fund	Department of Housing and Urban Development Fund
<b>Revenues</b>				
Taxes				
Property	\$ 22,731,001	\$ 13,549,039	\$ -	\$ -
Sales	96,278,660	-	-	-
Other	4,717,982	-	-	-
Fees, licenses and permits	1,383,452	-	-	-
Intergovernmental	17,487,620	13,182,232	21,575,306	10,925,210
Charges for services	15,153,747	12,277,928	10,434,108	-
Fines and forfeitures	13,812,880	-	-	-
Investment income	207,376	22,636	19,566	-
Miscellaneous	3,442,792	428,075	5,874	675,534
Total Revenues	<u>175,215,510</u>	<u>39,459,910</u>	<u>32,034,854</u>	<u>11,600,744</u>
<b>Expenditures</b>				
Current:				
General government	42,662,359	-	-	-
Public safety	52,111,056	-	-	-
Public health	-	36,329,318	33,347,051	-
Highway, streets and bridges	-	-	-	-
Public services	5,030,450	-	-	3,796,146
Judicial	40,201,478	-	-	-
Conservation and recreation	-	-	-	-
Public works	588,355	-	-	-
Educational services	963,856	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Fiscal agent fees	-	-	-	-
Issuance costs	-	-	-	-
Capital outlay	3,817,437	124,148	269,941	2,445,872
Total Expenditures	<u>145,374,991</u>	<u>36,453,466</u>	<u>33,616,992</u>	<u>6,242,018</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>29,840,519</u>	<u>3,006,444</u>	<u>(1,582,138)</u>	<u>5,358,726</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	18,895	-	3,000,000	-
Transfers out	(29,164,573)	(500,000)	-	-
Sale of capital assets	5,730	-	-	-
Long term debt issued	-	-	-	-
Premium on debt issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>(29,139,948)</u>	<u>(500,000)</u>	<u>3,000,000</u>	<u>-</u>
Net Change in Fund Balances	700,571	2,506,444	1,417,862	5,358,726
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>69,922,064</u>	<u>15,371,941</u>	<u>(876,737)</u>	<u>4,137,032</u>
<b>Fund Balances, End of Year</b>	<u>\$ 70,622,635</u>	<u>\$ 17,878,385</u>	<u>\$ 541,125</u>	<u>\$ 9,495,758</u>

See accompanying notes to financial statements.

<b>2016 Courthouse Bonds Debt Service Fund</b>	<b>Non Major Funds</b>	<b>Total Governmental Funds</b>
\$ 3,726,420	\$ 27,940,796	\$ 67,947,256
-	2,012,073	98,290,733
-	19,386,604	24,104,586
-	2,647,382	4,030,834
-	38,911,386	102,081,754
-	15,698,339	53,564,122
-	167,794	13,980,674
1,654	339,150	590,382
-	<u>3,775,502</u>	<u>8,327,777</u>
<u>3,728,074</u>	<u>110,879,026</u>	<u>372,918,118</u>
-	12,776,373	55,438,732
-	14,239,252	66,350,308
-	4,550,430	74,226,799
-	22,327,551	22,327,551
-	20,167,113	28,993,709
-	16,338,389	56,539,867
-	5,414,619	5,414,619
-	317,968	906,323
-	102,547	1,066,403
42,020,000	31,390,299	73,410,299
1,027,050	8,896,370	9,923,420
4,200	11,250	15,450
387,358	78,832	466,190
-	<u>20,932,074</u>	<u>27,589,472</u>
<u>43,438,608</u>	<u>157,543,067</u>	<u>422,669,142</u>
<u>(39,710,534)</u>	<u>(46,664,041)</u>	<u>(49,751,024)</u>
515,142	57,045,600	60,579,637
-	(30,915,064)	(60,579,637)
-	264,577	270,307
36,050,000	10,970,000	47,020,000
<u>6,688,576</u>	<u>-</u>	<u>6,688,576</u>
<u>43,253,718</u>	<u>37,365,113</u>	<u>53,978,883</u>
3,543,184	(9,298,928)	4,227,859
-	<u>115,061,890</u>	<u>203,616,190</u>
<u>\$ 3,543,184</u>	<u>\$ 105,762,962</u>	<u>\$ 207,844,049</u>

See accompanying notes to financial statements.

## DUPAGE COUNTY, ILLINOIS

### Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended November 30, 2016

Net change in total governmental fund balances		\$ 4,227,859
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report purchases of capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.</p>		
Capital expenditures	\$ 17,361,127	
Depreciation	(33,095,322)	
Net book value of assets retired	<u>(1,638,030)</u>	
Capital expenditures in excess of depreciation		(17,372,225)
<p>Capital assets transferred to the County are recorded as capital contributions in the Statement of Activities, but do not require the use of current financial resources and are therefore not reported in the governmental funds.</p>		
		14,357,582
<p>Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.</p>		
		2,175,112
<p>Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Decrease in accrued interest on debt	619,660	
Decrease in claims payable	1,198,110	
Increase in net pension liability	(74,079,474)	
Increase in deferred outflows of resources related to pensions	56,470,026	
Decrease in deferred inflows of resources related to pensions	8,245	
Increase in other postemployment benefits	(180,645)	
Increase in compensated absences	(293,571)	
Amortization of bond premium	<u>247,877</u>	
		(16,009,772)
<p>The issuance of long-term debt and related premiums are reported as other financing sources in the governmental funds, but issuance increases long-term liabilities in the Statement of Net Position.</p>		
Principal on bonds issued	(47,020,000)	
Premiums on bonds issued	<u>(6,688,576)</u>	
		(53,708,576)
<p>Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.</p>		
		73,410,299
<p>Internal service funds are used by management to charge self insurance costs to individual funds. The change in net position of the internal service fund is reported with governmental activities.</p>		
		<u>984,945</u>
Change in net position of governmental activities		<u>\$ 8,065,224</u>

See accompanying notes to financial statements.

## DUPAGE COUNTY, ILLINOIS

Statement of Net Position  
Proprietary Funds  
As of November 30, 2016

	<b>Business-Type Activities Water and Sewerage System Fund</b>	<b>Governmental Activities  Internal Service Fund</b>
<b>Assets and Deferred Outflows of Resources</b>		
<b>Assets</b>		
Current Assets:		
Cash	\$ 8,755,469	\$ 7,102,661
Receivables		
Accounts, net of allowance for doubtful accounts	5,942,204	-
Other	208,082	664,277
Due from other funds	153,471	35,188
Other assets	-	174,785
Total Current Assets	15,059,226	7,976,911
Noncurrent Assets:		
Capital Assets		
Land and improvements	1,459,475	-
Sewer system	160,302,737	-
Water system	30,907,894	-
Equipment	4,282,707	-
Water Commission buy in	3,397,959	-
Water Commission meter station	1,054,261	-
Construction in progress	1,138,687	-
Accumulated depreciation and amortization	(112,192,061)	-
Total Capital Assets	90,351,659	-
Restricted Assets:		
Restricted cash	3,204,731	-
Restricted Special Service Area assessments receivable	4,934,374	-
Total Restricted Assets	8,139,105	-
Total Noncurrent Assets	98,490,764	-
Total Assets	113,549,990	7,976,911
<b>Deferred Outflows of Resources</b>		
Deferred outflows of resources related to pensions	2,381,737	-
Total Deferred Outflows of Resources	2,381,737	-
Total Assets and Deferred Outflows of Resources	\$ 115,931,727	\$ 7,976,911

See accompanying notes to financial statements.

	<u>Business-Type Activities Water and Sewerage System Fund</u>	<u>Governmental Activities  Internal Service Fund</u>
<b>Liabilities and Net Position</b>		
<b>Liabilities</b>		
Current Liabilities:		
Accounts payable	\$ 1,458,743	\$ 881,946
Accrued payroll	178,059	-
Due to other funds	148,928	-
Compensated absences - current	198,166	-
Claims payable - current	-	802,669
Other liabilities	2,539,591	230
Current liabilities payable from restricted assets:		
Accrued interest payable	195,974	-
Revenue bonds payable - current	1,240,000	-
IEPA construction loan payable - current	231,170	-
Total Current Liabilities	<u>6,190,631</u>	<u>1,684,845</u>
Long-term Liabilities:		
Compensated absences - noncurrent	1,500,833	-
Revenue bonds payable - noncurrent	9,590,000	-
Unamortized debt premium	79,548	-
IEPA construction loan payable - noncurrent	4,118,774	-
Other post employment benefit payable	60,278	-
Net pension liability	3,666,995	-
Total Long-term Liabilities	<u>19,016,428</u>	<u>-</u>
Total Liabilities	<u>25,207,059</u>	<u>1,684,845</u>
<b>Net Position</b>		
Net investment in capital assets	75,094,490	-
Restricted	7,940,808	-
Unrestricted	7,689,370	6,292,066
Total Net Position	<u>90,724,668</u>	<u>6,292,066</u>
Total Liabilities and Net Position	<u>\$ 115,931,727</u>	<u>\$ 7,976,911</u>

See accompanying notes to financial statements.

## DUPAGE COUNTY, ILLINOIS

Statement of Revenues, Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended November 30, 2016

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Water and Sewerage System Fund</b>	<b>Internal Service Fund</b>
<b>Operating Revenues</b>		
Charges for services	\$ 22,172,446	\$ -
Employee's share of premiums	-	9,021,142
Employer's share of premiums	-	24,016,002
Miscellaneous	1,775,232	30
Total Operating Revenues	23,947,678	33,037,174
<b>Operating Expenses</b>		
Personnel services	8,197,987	-
Commodities	1,536,656	-
Contractual services	11,607,138	32,055,226
Depreciation and amortization	3,455,710	-
Total Operating Expenses	24,797,491	32,055,226
Operating Income (Loss)	(849,813)	981,948
<b>Nonoperating Revenues</b>		
Investment income	56,517	2,997
Interest expense	(508,420)	-
Amortization of bond premium	15,649	-
Gain on disposal of assets	25,642	-
Total Nonoperating Revenues	(410,612)	2,997
Income (Loss) Before Contributions	(1,260,425)	984,945
<b>Contributions</b>		
Capital contributions and connection charges	987,953	-
Total Contributions and Transfers	987,953	-
Change in Net Position	(272,472)	984,945
<b>Net Position at Beginning of Year</b>	90,997,140	5,307,121
<b>Net Position at End of Year</b>	\$ 90,724,668	\$ 6,292,066

See accompanying notes to financial statements.

## DUPAGE COUNTY, ILLINOIS

Statement of Cash Flows  
Proprietary Funds  
For the Year Ended November 30, 2016

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Water and Sewerage System Fund</b>	<b>Internal Service Fund</b>
<b>Cash Flows From Operating Activities</b>		
Cash received from customers	\$ 21,176,076	\$ -
Cash payments to suppliers for goods and services	(12,816,071)	-
Cash payments to employees	(7,777,306)	-
Cash received from employer portion of insurance premiums	-	23,877,437
Cash received from employee portion of insurance premiums	-	9,021,142
Cash payments of insurance premiums and other costs	-	(31,699,135)
Other revenues	2,043,311	30
Net cash flows from operating activities	2,626,010	1,199,474
<b>Cash Flows from Noncapital Financing Activities</b>		
Payments from (to) other funds	(616,817)	959,323
Payments from (to) ETSB	-	1,769
Net cash flows from noncapital financing activities	(616,817)	961,092
<b>Cash Flows from Capital and Related Financing Activities</b>		
Acquisition of capital assets	(1,481,014)	-
Principal payments on revenue bonds	(1,195,000)	-
Principal payments on IEPA loan	(228,307)	-
Interest payments on bonds and loans	(527,854)	-
Proceeds from sale of capital assets	102,000	-
Proceeds from connection charges	968,966	-
Net cash flows from capital and related financing activities	(2,361,209)	-
<b>Cash Flows from Investing Activities</b>		
Income received on investments	56,517	2,997
Net cash flows from investing activities	56,517	2,997
Net increase (decrease) in cash and cash equivalents	(295,499)	2,163,563
Cash and cash equivalents, beginning of the year	12,255,699	4,939,098
Cash and cash equivalents, end of year	\$ 11,960,200	\$ 7,102,661

See accompanying notes to financial statements.

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Water and Sewerage System Fund</b>	<b>Internal Service Fund</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:</b>		
Operating income (loss)	\$ (849,813)	\$ 981,948
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	3,171,025	-
Amortization of other assets	284,685	-
Change in operating assets, deferred outflows of resources, and liabilities:		
Accounts receivable	(789,780)	510,538
Due from Special Service Area	253,306	-
Other receivable	15,703	-
Other assets	-	(105,580)
Deferred outflows of resources related to pensions	(710,633)	-
Accounts payable	(314,398)	51,546
Other liabilities	59,705	-
Claims payable	-	(238,978)
Compensated absences and wages payable	(26,440)	-
Other post employment benefits payable	26,334	-
Net pension liability	1,063,853	-
Charges collected for others	442,463	-
Total adjustments	<u>3,475,823</u>	<u>217,526</u>
<b>Net Cash Flows from Operating Activities</b>	<b>\$ 2,626,010</b>	<b>\$ 1,199,474</b>
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Net Position - Proprietary Funds</b>		
Cash - statement of net position	\$ 8,755,469	\$ 7,102,661
Restricted cash - statement of net position	3,204,731	-
Total cash and cash equivalents	<u>\$ 11,960,200</u>	<u>\$ 7,102,661</u>
<b>Noncash Capital and Related Financing Activities</b>		
Capital contributions	<u>\$ 18,987</u>	<u>\$ -</u>

See accompanying notes to financial statements.

**DUPAGE COUNTY, ILLINOIS**Statement of Fiduciary Assets and Liabilities  
Agency Funds  
As of November 30, 2016

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and investments	\$ 66,245,344
Receivables	
Interest	11,506
Due from federal, state and other governmental units	<u>46,388</u>
Total Assets	<u>\$ 66,303,238</u>
<b>Liabilities</b>	
Due to federal, state and other governmental units	\$ 31,027,925
Due to primary government	4,318,594
Other liabilities	<u>30,956,719</u>
Total Liabilities	<u>\$ 66,303,238</u>

See accompanying notes to financial statements.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

##### *DuPage County Health Department*

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

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

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

The government-wide financial statements include the DuPage County Emergency Telephone System Board (ETSB) as a component unit. The ETSB provides 9-1-1 emergency telephone services in DuPage County. The board of the ETSB is appointed by the DuPage County Board Chairman and one County Board member serves on the ETSB Board. State Statutes provide for circumstances whereby the County can impose its will on the ETSB, and also create a potential financial benefit to or burden on the County, requiring the County Board to approve the budget submitted by the ETSB Board and placing responsibility for the management of ETSB deposits and investments with the County Treasurer. See Note III.I. As a component unit, the ETSB's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended November 30, 2016. Separately issued financial statements of the DuPage County Emergency Telephone System Board may be obtained from the ETSB's office located at 421 North County Farm Road, Wheaton, IL 60187.

##### *DuPage Airport Authority*

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

In February 2015, the GASB issued statement No. 72 - *Fair Value Measurement and Application*. This statement addresses accounting and financial reporting issues related to fair value measurements. It defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This standard was implemented December 1, 2015.

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

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

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

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

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

The County reports the following major governmental funds:

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

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

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

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

2016 Courthouse Bonds Debt Service Fund - used to account for the accumulation of real estate taxes, and the payment of principal, interest, and related costs associated with the 2016 Courthouse Project Bonds. These bonds were issued to currently refund the remaining outstanding 2006 G.O. Limited Tax Courthouse Project Bonds.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

The County reports the following major enterprise fund:

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

The County reports the following nonmajor governmental funds:

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

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

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

In addition, the County reports the following fund types:

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

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

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

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

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

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

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

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

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

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

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

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

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

#### **Interest Rate Risk**

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

##### **Credit Risk**

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

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

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

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

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

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

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

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

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

See Note III. A. for further information.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

---

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

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

Property taxes for levy year 2016 attach as an enforceable lien on January 1, 2016, on property values assessed as of the same date. Taxes are levied in November following the lien date (by passage of a Tax Levy Ordinance). The 2016 tax levy, which attached as an enforceable lien on the property as of January 1, 2016, has been recorded as a receivable and deferred inflow of resources as of November 30, 2016, as these taxes are budgeted to be used in 2017.

Tax bills for levy year 2016 are prepared by the County and issued on or about May 1, 2017, and are payable in two installments, on or about June 1, 2017 and September 1, 2017.

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

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

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

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

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

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

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

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

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

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

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

---

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

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

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

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

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

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

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

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

Payments for sick leave, vacation and retention pay will be made at rates in effect when the benefits are used. Accumulated sick leave, vacation and retention pay liabilities at November 30, 2016, are determined on the basis of current salary rates and include salary related payments.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

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

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

On December 9, 2003, the County issued Series 2003 Variable Rate Demand Revenue Bonds in the amount of \$42,000,000. Net proceeds of the issuance were deposited by The Morton Arboretum for costs of certain capital improvements. The Arboretum has signed a promissory note payable to the County, securing all principal and interest due under the bonds. As the intent of all parties is that the Arboretum will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on this obligation was \$42,000,000 at November 30, 2016.

On June 15, 2006, the County issued Special Service Area Number 31 Special Tax Bonds, Series 2006 (Monarch Landing Project) in the amount of \$15,000,000. Net proceeds of the issuance were deposited by Erickson Retirement Communities, LLC for the costs associated with the construction of a continuing care retirement community to be known as Monarch Landing. The Bonds are payable from taxes levied on taxable real property in Special Service Area Number 31, which is concentrated to one landowner. Because the County has issued the Bonds as a conduit on behalf of a Section 501(c)(3) organization and it is the intent of all parties that the landowner will provide funds for all debt service payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on the obligation was \$12,670,000 at November 30, 2016.

On March 9, 2010, the County issued Revenue Refunding Bonds (Benet Academy Capital Build Project), Series 2010 (the Bond) in the amount of \$8,890,000. These bonds were issued to refund the total outstanding amount of \$8,770,000 of Variable Rate Demand Revenue Bonds (Benet Academy Capital Building Project), Series 2000 and to pay costs of issuance of the Bond. The bonds were purchased by MB Financial Bank N.A. via a Direct Placement/Bank Qualified purchase with the proceeds loaned to the Borrower - Benet Academy in Lisle, Illinois. As the intent of all parties is that Benet Academy will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding amount of this obligation was \$7,220,000 at November 30, 2016.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

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

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

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

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

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

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

Governmental fund balances are displayed as follows:

- a. Nonspendable - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. Restricted - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

- c. Committed - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (ordinance) of the County Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County Board that originally created the commitment.
- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Board may take official action to assign amounts. Assignments may take place after the end of the reporting period.
- e. Unassigned - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

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

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

See Note III. G. for further information.

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## NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

A budget has been adopted for all governmental funds except for the following: 2016 Courthouse Bonds Debt Service Fund, Child Support and Maintenance Fund, Federal Drug S.A. 1417 Fund, State Fund S.A. 1418 Fund, Money Laundering Forfeitures Fund, Environment Related Public Works Project Fund, 2001 Stormwater Bond Project Fund, Children's Center Facility Construction Fund, Special Service Area #35 Lakes of Royce Road Fund, and Special Service Area #38 Nelson Highview Fund.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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### *B. EXCESS EXPENDITURES OVER BUDGET*

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Illinois Municipal Retirement	\$ 17,522,664	\$ 17,777,635	\$ 254,971
Children's Waiting Room Fee	100,000	105,039	5,039
Circuit Clerk Operations and Administration	209,500	380,403	170,903
2016 Stormwater Bond Debt Service	70,400	11,035,394	10,964,994

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

### ***C. DEFICIT BALANCES***

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

As of November 30, 2016, the following individual funds held a deficit balance:

Fund	Amount	Reason
Crime Laboratory	\$ 26,711	Fee revenue less than originally anticipated
Sheriff's Police Vehicle	52,935	Fee revenue less than originally anticipated
Department of Health and Human Services	32,187	Grant funds due to the County reported as unavailable revenue
Department of Homeland Security	994,394	Expending exceeding revenues in prior years and grant funds due to the County reported as unavailable revenue
Department of Labor	307,757	Grant funds due to the County reported as unavailable revenue
Department of Transportation	41,216	Grant funds due to the County reported as unavailable revenue
Illinois Department of Commerce and Economic Opportunity	124,144	Grant funds due to the County reported as unavailable revenue
Illinois Department of Revenue	100	Expenditures exceeding revenues in prior years
Illinois Violence Prevention Authority	240	Expenditures exceeding revenues in prior years
Illinois State Agencies	10,341	Expenditures exceeding revenues in prior years
Convalescent Center Foundation Grants	107	Current year expenditures exceeding revenues

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

### NOTE III - DETAILED NOTES ON ALL FUNDS

#### A. DEPOSITS AND INVESTMENTS

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

	Carrying Value	Statement Balances	Associated Risks
Deposits with financial institutions	\$218,525,627	\$226,872,143	Custodial credit risk
Money market mutual funds	23,161,275	23,161,275	Credit risk, interest rate risk
US agency securities - explicitly guaranteed	19,874,955	19,874,955	Custodial credit risk, interest rate risk
US agency securities - implicitly guaranteed	6,609,223	6,609,223	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
US Treasury securities	708,334	708,334	Custodial credit risk, interest rate risk
Municipal bonds	1,504,081	1,504,081	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Corporate bonds	3,526,993	3,526,993	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Illinois Funds	2,536,231	2,527,523	Credit risk
Cash on hand	19,427	-	N/A
Total Deposits and Investments	<u>\$276,466,146</u>	<u>\$284,784,527</u>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$205,511,819		
Restricted cash and investments	4,708,983		
Per statement of assets and liabilities - agency funds			
Cash and investments	66,245,344		
Total Deposits and Investments	<u>\$276,466,146</u>		

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

As of November 30, 2016, the County utilized the market valuation method for all recurring fair value measurements and investments were measured using the valuation inputs as follows:

Investment Type	November 30, 2016			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 23,161,275	\$ -	\$ -	\$ 23,161,275
US agency securities - explicitly guaranteed	-	19,874,955	-	19,874,955
US agency securities - implicitly guaranteed	-	6,609,223	-	6,609,223
US Treasury securities	-	708,334	-	708,334
Municipal bonds	-	1,504,081	-	1,504,081
Corporate bonds	-	3,526,993	-	3,526,993
Total	<u>\$ 23,161,275</u>	<u>\$ 32,223,586</u>	<u>\$ -</u>	<u>\$ 55,384,861</u>

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

#### **Deposits**

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

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

#### **Investments**

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

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

### ***Credit Risk***

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

As of November 30, 2016, the County's investments were rated as follows:

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

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

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

As of November 30, 2016, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	More than 10
Money market mutual funds	\$ 23,161,275	\$ 23,161,275	\$ -	\$ -	\$ -
US agency securities	26,484,178	5,647,183	3,890,093	8,016,148	8,930,754
US Treasury securities	708,334	-	708,334	-	-
Municipal bonds	1,504,081	779,136	724,945	-	-
Corporate bonds	3,526,993	3,526,993	-	-	-
<b>Totals</b>	<b><u>\$ 55,384,861</u></b>	<b><u>\$ 33,114,587</u></b>	<b><u>\$ 5,323,372</u></b>	<b><u>\$ 8,016,148</u></b>	<b><u>\$ 8,930,754</u></b>

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

### **B. RECEIVABLES**

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

	General Fund	Health Department Fund	2016 Courthouse Bonds Debt Service Fund	Nonmajor Funds	Totals
Taxes Receivable					
Property	\$ 23,334,243	\$ 13,314,920	\$ 3,717,090	\$ 28,031,126	\$ 68,397,379
County sales	23,804,890	-	-	505,609	24,310,499
County motor fuel	-	-	-	4,870,410	4,870,410
Local use	<u>584,638</u>	-	-	-	<u>584,638</u>
Total Taxes Receivable	<u>\$ 47,723,771</u>	<u>\$ 13,314,920</u>	<u>\$ 3,717,090</u>	<u>\$ 33,407,145</u>	<u>\$ 98,162,926</u>

	General Fund	Nonmajor Funds	Totals
State Shared Revenue Receivable			
Income tax	\$ 1,921,895	\$ -	\$ 1,921,895
Personal property replacement tax	122,607	18,398	141,005
Motor fuel tax allotments	-	<u>2,463,376</u>	<u>2,463,376</u>
Total State Shared Revenue Receivable	<u>\$ 2,044,502</u>	<u>\$ 2,481,774</u>	<u>\$ 4,526,276</u>

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

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

As of November 30, 2016, the Water and Sewerage System has \$4,934,374 due from special service area funds in the region. The balance related to the reimbursement of costs for the York Township water improvement project. The reimbursement will be repaid in installments through fiscal year 2033 and \$4,678,203 of the reimbursement is due after one year.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

Capital asset activity for the year ended November 30, 2016, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 297,474,346	\$ 3,314,748	\$ 302,816	\$ 300,486,278
Construction in progress	<u>7,184,415</u>	<u>4,322,457</u>	<u>5,721,715</u>	<u>5,785,157</u>
<b>Total Capital Assets Not Being Depreciated</b>	<u>304,658,761</u>	<u>7,637,205</u>	<u>6,024,531</u>	<u>306,271,435</u>
Capital assets being depreciated				
Buildings	357,353,970	3,406,602	457,821	360,302,751
Improvements other than buildings	7,819,255	146,832	-	7,966,087
Machinery and equipment	82,132,401	3,787,249	8,398,779	77,520,871
Infrastructure	<u>768,277,636</u>	<u>22,462,536</u>	<u>-</u>	<u>790,740,172</u>
<b>Total Capital Assets Being Depreciated</b>	<u>1,215,583,262</u>	<u>29,803,219</u>	<u>8,856,600</u>	<u>1,236,529,881</u>
<b>Total Capital Assets</b>	<u>1,520,242,023</u>	<u>37,440,424</u>	<u>14,881,131</u>	<u>1,542,801,316</u>
Less: Accumulated depreciation for				
Buildings	166,600,952	8,578,842	412,039	174,767,755
Improvements other than buildings	3,670,940	370,724	-	4,041,664
Machinery and equipment	65,943,407	3,042,324	7,109,347	61,876,384
Infrastructure	<u>460,833,499</u>	<u>21,103,432</u>	<u>-</u>	<u>481,936,931</u>
<b>Total Accumulated Depreciation</b>	<u>697,048,798</u>	<u>33,095,322</u>	<u>7,521,386</u>	<u>722,622,734</u>
<b>Net Capital Assets Being Depreciated</b>	<u>518,534,464</u>	<u>(3,292,103)</u>	<u>1,335,214</u>	<u>513,907,147</u>
<b>Total Governmental Activities Capital Assets, Net of Accumulated Depreciation</b>	<u>\$ 823,193,225</u>	<u>\$ 4,345,102</u>	<u>\$ 7,359,745</u>	<u>\$ 820,178,582</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

Depreciation expense was charged to functions as follows:

#### Governmental Activities

General government	\$ 2,496,423
Public safety	2,416,601
Public health	2,382,563
Highways, streets and bridges	19,824,593
Public services	95,452
Judicial	3,181,465
Conservation and recreation	2,528,647
Public works	<u>169,578</u>
Total Governmental Activities Depreciation Expense	<u><u>\$ 33,095,322</u></u>

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Business-type Activities</b>				
Capital assets not being depreciated/amortized				
Land	\$ 1,532,945	\$ -	\$ 73,470	\$ 1,459,475
Construction in progress	<u>281,219</u>	<u>2,150,254</u>	<u>1,292,786</u>	<u>1,138,687</u>
Total Capital Assets Not Being Depreciated/Amortized	<u>1,814,164</u>	<u>2,150,254</u>	<u>1,366,256</u>	<u>2,598,162</u>
Capital assets being depreciated/amortized				
Water and sewerage system	190,337,630	918,667	45,666	191,210,631
Equipment and vehicles	3,909,657	479,161	106,111	4,282,707
Intangibles	<u>4,452,220</u>	<u>-</u>	<u>-</u>	<u>4,452,220</u>
Total Capital Assets Being Depreciated/Amortized	<u>198,699,507</u>	<u>1,397,828</u>	<u>151,777</u>	<u>199,945,558</u>
Total Capital Assets	<u>200,513,671</u>	<u>3,548,082</u>	<u>1,518,033</u>	<u>202,543,720</u>
Less: Accumulated depreciation/amortization for				
Water and sewerage system	103,856,137	3,026,420	42,778	106,839,779
Equipment and vehicles	2,883,364	315,483	106,111	3,092,736
Intangibles	<u>1,974,861</u>	<u>284,685</u>	<u>-</u>	<u>2,259,546</u>
Total Accumulated Depreciation/Amortization	<u>108,714,362</u>	<u>3,626,588</u>	<u>148,889</u>	<u>112,192,061</u>
Net Capital Assets Being Depreciated/Amortized Business-type Capital Assets, Net of Accumulated Depreciation/Amortization	<u>89,985,145</u>	<u>(2,228,760)</u>	<u>2,888</u>	<u>87,753,497</u>
	<u>\$ 91,799,309</u>	<u>\$ (78,506)</u>	<u>\$ 1,369,144</u>	<u>\$ 90,351,659</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

##### *Interfund Receivables/Payables*

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

Receivable Fund	Payable Fund	Amount
General	Health Department	\$ 21,296
	Department of Housing and Urban Development	2,716,557
General	Nonmajor Governmental	1,871,008
General	Water and Sewerage System	67,847
Health Department	Nonmajor Governmental	20,417
Nonmajor Governmental	General	228,204
Nonmajor Governmental	Nonmajor Governmental	4,340
Nonmajor Governmental	Water and Sewerage System	45,893
Water and Sewerage System	Nonmajor Governmental	153,471
Internal Service	Water and Sewerage System	35,188
Total - Fund Financial Statements		5,164,221
Less: Government-wide eliminations		(5,159,678)
Total Internal Balances - Government-Wide Statement of Net Position		\$ 4,543

All amounts are due within one year.

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

#### Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount
General	Nonmajor Governmental	\$ 18,895
Convalescent Center	General	3,000,000
2016 Courthouse Bonds Debt Service	Nonmajor Governmental	515,142
Nonmajor Governmental	General	26,164,573
Nonmajor Governmental	Health Department	500,000
Nonmajor Governmental	Nonmajor Governmental	<u>30,381,027</u>
Total - Fund Financial Statements		60,579,637
Less: Government-wide eliminations		<u>(60,579,637)</u>
Total Transfers - Government-Wide Statement of Activities		<u>\$ -</u>

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

### F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2016, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and Notes Payable					
General obligation debt	\$ 247,963,636	\$ 47,020,000	\$ 73,410,299	\$ 221,573,337	\$ 22,001,148
Unamortized bond premium	-	6,688,576	247,877	6,440,699	-
Sub-totals	<u>247,963,636</u>	<u>53,708,576</u>	<u>73,658,176</u>	<u>228,014,036</u>	<u>22,001,148</u>
Other Liabilities					
Compensated absences	31,611,610	2,829,108	2,471,882	31,968,836	6,201,228
Claims payable	5,247,202	24,108,804	25,822,018	3,533,988	2,796,532
Other postemployment benefits	1,128,530	1,031,484	850,839	1,309,175	-
Net pension liability - Regular					
IMRF	70,162,266	72,642,315	28,437,411	114,367,170	-
Net pension liability - SLEP	56,939,489	47,212,049	17,266,933	86,884,605	-
Net pension liability - ECO	6,765,525	2,436,366	2,506,912	6,694,979	-
Total Other Liabilities	<u>171,854,622</u>	<u>150,260,126</u>	<u>77,355,995</u>	<u>244,758,753</u>	<u>8,997,760</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 419,818,258</u>	<u>\$ 203,968,702</u>	<u>\$ 151,014,171</u>	<u>\$ 472,772,789</u>	<u>\$ 30,998,908</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Business-type Activities</b>					
Bonds and Notes Payable					
Revenue bonds	\$ 12,025,000	\$ -	\$ 1,195,000	\$ 10,830,000	\$ 1,240,000
Unamortized debt premium	95,196	-	15,648	79,548	-
Sub-totals	<u>12,120,196</u>	<u>-</u>	<u>1,210,648</u>	<u>10,909,548</u>	<u>1,240,000</u>
Other Liabilities					
IEPA construction loan	4,578,250	-	228,306	4,349,944	231,170
Compensated absences	1,722,553	407,884	431,438	1,698,999	198,166
Other postemployment benefits	33,944	150,367	124,033	60,278	-
Net pension liability - Regular IMRF	<u>2,603,142</u>	<u>2,329,156</u>	<u>1,265,303</u>	<u>3,666,995</u>	<u>-</u>
Total Other Liabilities	<u>8,937,889</u>	<u>2,887,407</u>	<u>2,049,080</u>	<u>9,776,216</u>	<u>429,336</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 21,058,085</u>	<u>\$ 2,887,407</u>	<u>\$ 3,259,728</u>	<u>\$ 20,685,764</u>	<u>\$ 1,669,336</u>

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

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 5.75% of the most recent available equalized assessed valuation of the County. As of November 30, 2016, the statutory debt limit for the County was \$1,949,267,065, providing a debt margin of \$1,913,217,065.

#### **General Obligation Debt**

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

**General Obligation Debt** (cont.)

**Governmental Activities**

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2016
SSA #19 Refinancing Bonds - Glen Ellyn Wood Subdivision	11/25/2013	1/1/2022	3.85%	\$ 1,368,996	\$ 947,349
SSA #25 - Refinancing Bonds - Westlands Subdivision	11/25/2013	1/1/2022	3.85%	1,328,990	919,995
SSA #26 Refinancing Bonds - Bruce Lake Subdivision	11/25/2013	1/1/2022	3.85%	798,895	555,993
SSA #34 - Bonds - Hobson Valley	1/27/2009	1/1/2029	3.0% - 4.75%	1,885,000	1,420,000
SSA #35 Bonds - Lakes of Royce Renaissance	12/27/2012	1/1/2032	1.8% - 4.2%	1,805,000	1,645,000
SSA #38 Bonds - Nelson Highview	12/27/2012	1/1/2031	1.5% - 4.0%	1,500,000	1,300,000
1993 G.O. Bonds - Jail Project	4/1/1993	1/1/2021	2.4% - 5.6%	53,995,000	15,700,000
1993 G.O. Bonds - Stormwater Project	4/1/1993	1/1/2021	2.4% - 5.6%	77,620,000	22,580,000
2010A G.O. Build American Bonds	10/12/2010	1/1/2023	4.197% - 4.297%	8,115,000	8,115,000
2010B G.O. Recovery Zone Economic Development Bonds	10/12/2010	1/1/2035	4.297% - 5.852%	58,935,000	58,935,000
2011 G.O. Refunding Bonds - Drainage Project	8/30/2011	7/1/2026	2.0% - 4.0%	5,340,000	4,665,000
2015B G.O. Refunding Bonds - Drainage Project	6/5/2015	1/1/2025	5.0%	13,140,000	11,965,000
2015A Transportation Revenue Refunding Bonds	6/5/2015	1/1/2021	1.45%	54,635,000	45,805,000
2016 G.O. Refunding Bonds- Courthouse Project	1/28/16	1/1/30	2.0% - 5.0%	36,050,000	36,050,000
2016 G.O. Refunding Bonds- Stormwater Project	2/3/16	1/1/2022	1.45%	10,970,000	<u>10,970,000</u>
Total Governmental Activities - General Obligation Debt					<u>\$ 221,573,337</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

Debt service requirements to maturity are as follows:

<u>Years</u>	Governmental Activities General Obligation Debt	
	<u>Principal</u>	<u>Interest</u>
2017	\$ 22,001,148	\$ 8,601,005
2018	22,490,859	7,919,907
2019	23,205,037	7,179,181
2020	23,938,569	6,405,629
2021	24,275,691	5,601,306
2022-2026	49,977,033	21,131,252
2027-2031	40,995,000	9,276,371
2032-2035	<u>14,690,000</u>	<u>1,768,792</u>
Totals	<u>\$ 221,573,337</u>	<u>\$ 67,883,443</u>

#### **Revenue Debt**

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

The Water and Sewerage System has pledged future net revenues to repay revenue bonds issued in July 23, 2008 and April 25, 2012. The bonds are payable solely from System-generated revenues and are payable through January 1, 2024. Annual principal and interest payments on the bonds are expected to require 5.00% of gross revenues. The total principal and interest remaining to be paid on the bonds is \$12,699,721. Principal and interest paid for the current year and total net revenues were \$1,666,337 and \$3,631,380, respectively.

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

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

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

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

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

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

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

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

Deposits held in the Revenue Fund are required to be transferred, when available, to the established accounts in the above order. At November 30, 2016, all required balances were in accordance with the Ordinance.

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

##### Revenue Debt (cont.)

Revenue debt payable at November 30, 2016, consists of the following:

##### Business-type Activities Revenue Debt

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2016
Series 2008A Revenue Bonds	7/23/2008	1/1/2024	4.5%	\$ 8,250,000	\$ 4,645,000
Series 2008B Revenue Bonds	7/23/2008	1/1/2024	4.5%	8,250,000	4,640,000
Series 2012 Revenue Bonds	4/25/2012	1/1/2022	3.0% - 4.0%	2,445,000	1,545,000
Total Business-type Activities - Revenue Debt					\$ 10,830,000

Debt service requirements to maturity are as follows:

Years	Business-type Activities Revenue Debt	
	Principal	Interest
2017	\$ 1,240,000	\$ 423,788
2018	1,290,000	374,413
2019	1,340,000	323,038
2020	1,395,000	268,957
2021	1,445,000	211,306
2022-2024	4,120,000	268,219
Totals	\$ 10,830,000	\$ 1,869,721

##### IEPA Construction Loans

Business-type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2016
IEPA Construction Loans					
IEPA Loan #L17-4161	2/21/2012	9/29/2033	1.25%	\$ 4,915,421	\$ 4,349,944
Total Business-type Activities IEPA Construction Loans					\$ 4,349,944

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

Debt service requirements to maturity are as follows:

<u>Years</u>	Business-type Activities IEPA Construction Loans	
	<u>Principal</u>	<u>Interest</u>
2017	\$ 231,170	\$ 53,654
2018	234,069	50,755
2019	237,004	47,820
2020	239,975	44,849
2021	242,985	41,840
2022-2026	1,261,396	162,725
2027-2031	1,342,488	81,633
2032-2033	<u>560,857</u>	<u>8,791</u>
Totals	<u>\$ 4,349,944</u>	<u>\$ 492,067</u>

### **Current Refunding**

On January 28, 2016, the County issued \$36,050,000 in Limited Tax General Obligation Refunding Bonds (Courthouse Project), Series 2016, with an average coupon rate of 4.82% to refund \$42,020,000 of outstanding Limited Tax General Obligation Bonds (Courthouse Project), Series 2006, with an average coupon rate of 4.85%. The net proceeds were used to prepay the outstanding debt.

The cash flow requirements on the refunded debt prior to the current refunding was \$62,637,718 from January 1, 2017 through January 1, 2033. The cash flow requirements on the Series 2016 refunding bonds are \$49,651,136 from January 1, 2017 through January 1, 2030. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$9,630,633.

On February 3, 2016, the County issued \$10,970,000 in General Obligation Refunding Bonds (Stormwater Project), Series 2016, with an average coupon rate of 1.45% to refund \$10,800,000 of outstanding General Obligation Refunding Bonds (Stormwater Project), Series 2006, with an average coupon rate of 4.07%. The net proceeds were used to prepay the outstanding debt.

The cash flow requirements on the refunded debt prior to the current refunding was \$12,388,794 from January 1, 2017 through January 1, 2022. The cash flow requirements on the 2016 refunding bonds are \$11,518,316 from January 1, 2017 through January 1, 2022. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$835,123.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

Net position reported on the government wide statement of net position at November 30, 2016, includes the following:

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

Net Investment in Capital Assets	
Add: Capital assets, net of accumulated depreciation	
Land	\$ 300,486,278
Construction in progress	5,785,157
Net capital assets being depreciated	513,907,147
Less: Long-term debt outstanding	(221,573,337)
Plus: Unspent capital related debt proceeds	2,463,762
Less: Unamortized debt premium	(6,440,699)
Less: Retainage payable	<u>(276,122)</u>
Total Net Investment in Capital Assets	<u>\$ 594,352,186</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

#### Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2016, include the following:

	General Fund	Health Department Fund	Convalescent Center Fund	Department of Housing and Urban Development Fund
<b>Fund Balances</b>				
<b>Nonspendable:</b>				
Prepaid items	\$ -	\$ 609,638	\$ -	\$ -
Inventory	450,065	159,629	299,960	-
<b>Restricted for:</b>				
Grant programs	-	40,118	-	-
Grant funded loan programs	-	-	-	9,944,915
Employee benefits	-	-	-	-
Public safety	-	-	-	-
Highways, streets and bridges	-	-	-	-
Wetland mitigation	-	-	-	-
Conservation and recreation	-	-	-	-
Judicial	-	-	-	-
Public services	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Other purposes	-	-	-	-
<b>Committed to:</b>				
Public health	-	17,069,000	241,165	-
Conservation and recreation	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	-	-	-
<b>Unassigned (deficit):</b>	<u>70,172,570</u>	<u>-</u>	<u>-</u>	<u>(449,157)</u>
<b>Total Fund Balances (Deficit)</b>	<u>\$ 70,622,635</u>	<u>\$ 17,878,385</u>	<u>\$ 541,125</u>	<u>\$ 9,495,758</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

#### Governmental Funds (cont.)

	2016 Courthouse Bonds Debt Service Fund	Nonmajor Funds	Totals
<b>Fund Balances (cont.)</b>			
<b>Nonspendable:</b>			
Prepaid items	\$ -	\$ -	\$ 609,638
Inventory	-	1,233,348	2,143,002
<b>Restricted for:</b>			
Grant programs	-	278,567	318,685
Grant funded loan programs	-	-	9,944,915
Employee benefits	-	12,200,465	12,200,465
Public safety	-	188,669	188,669
Highways, streets and bridges	-	18,589,709	18,589,709
Wetland mitigation	-	7,313,652	7,313,652
Conservation and recreation	-	181,470	181,470
Judicial	-	10,242,710	10,242,710
Public services	-	2,172,582	2,172,582
Capital projects	-	7,553,506	7,553,506
Debt service	3,543,184	29,676,862	33,220,046
Other purposes	-	4,737,155	4,737,155
<b>Committed to:</b>			
Public health	-	-	17,310,165
Conservation and recreation	-	9,865,080	9,865,080
Capital projects	-	2,570,484	2,570,484
Other purposes	-	548,835	548,835
<b>Unassigned (deficit):</b>	-	(1,590,132)	68,133,281
<b>Total Fund Balances (Deficit)</b>	<b>\$ 3,543,184</b>	<b>\$ 105,762,962</b>	<b>\$ 207,844,049</b>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

#### *Business-type Activities*

##### Net Investment in Capital Assets

Add: Capital assets, net of accumulated depreciation	
Land	\$ 1,459,475
Construction in progress	1,138,687
Net capital assets being depreciated/amortized	87,753,497
Less: Capital related debt	
Current portion of capital related IEPA construction loans	(231,170)
Current portion of capital related revenue bonds	(1,240,000)
Long-term portion of capital related IEPA construction loans	(4,118,774)
Long-term portion of capital related revenue bonds	(9,590,000)
Unamortized debt premium	(79,548)
Add: Unspent debt proceeds - water and sewer bond account	2,323
Total Net Investment in Capital Assets	<u>\$ 75,094,490</u>

##### Restricted for Debt Service

Add: Total restricted assets	\$ 8,139,105
Less: Unspent debt proceeds - water and sewer bond account	(2,323)
Less: Liabilities payable from restricted assets	
Accrued interest payable	(195,974)
Total Restricted	<u>\$ 7,940,808</u>

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

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

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

#### b. Deposits and Investments

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

At year end, the carrying amount of the Authority's deposits and investments were \$20,123,014, consisting of deposits with financial institutions and investments in U.S. Treasury obligations and U.S. agency obligations.

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

The Authority utilizes the market valuation method for recurring fair value measurements with valuation inputs as follows:

Investment Type	December 31, 2016			
	Level 1	Level 2	Level 3	Total
U.S. Treasury obligations	\$ 4,602,786	\$ -	\$ -	\$ 4,602,786
U.S. agency obligations	-	2,205,010	-	2,205,010
Total	<u>\$ 4,602,786</u>	<u>\$ 2,205,010</u>	<u>\$ -</u>	<u>\$ 6,807,796</u>

### **Custodial Credit Risk**

#### **Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the Authority's deposits may not be returned to the Authority. The Authority's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair market value of the funds secured, with the collateral held by the Authority, and independent third party, or the Federal Reserve Bank. As of December 31, 2016, no deposits were exposed to custodial credit risk.

#### **Investments**

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

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

As of December 31, 2016, the Authority's investments were as follows:

Investment Type	Maturity (In Years)				
	Fair Value	Less Than 1	1 - 5	6 - 10	More Than 10
U.S. Treasury obligations	\$ 4,602,786	\$ 145,154	\$ 3,629,996	\$ 827,636	\$ -
U.S. agency obligations	<u>2,205,010</u>	<u>-</u>	<u>134,371</u>	<u>1,952,696</u>	<u>117,943</u>
Totals	<u>\$ 6,807,796</u>	<u>\$ 145,154</u>	<u>\$ 3,764,367</u>	<u>\$ 2,780,332</u>	<u>\$ 117,943</u>

#### c. Capital Assets

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

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

Capital asset activity for the year ended December 31, 2016, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 59,935,718	\$ -	\$ 299,805	\$ 59,635,913
Construction in progress	1,103,936	11,250,139	2,242,461	10,111,614
Total Capital Assets Not Being Depreciated	<u>61,039,654</u>	<u>11,250,139</u>	<u>2,542,266</u>	<u>69,747,527</u>
Capital assets being depreciated				
Land improvements	98,834,418	487,124	-	99,321,542
Buildings and improvements	82,775,876	371,231	-	83,147,107
Infrastructure	74,689,388	80,750	11,786	74,758,352
Software	206,380	-	-	206,380
Equipment and vehicles	11,440,233	1,165,000	167,481	12,437,752
Total Capital Assets Being Depreciated	<u>267,946,295</u>	<u>2,104,105</u>	<u>179,267</u>	<u>269,871,133</u>
Total Capital Assets	<u>328,985,949</u>	<u>13,354,244</u>	<u>2,721,533</u>	<u>339,618,660</u>
Less: Accumulated depreciation for				
Land improvements	85,233,781	722,021	-	85,955,802
Buildings and improvements	44,192,358	2,878,137	-	47,070,495
Infrastructure	41,067,460	2,758,623	-	43,826,083
Software	114,154	54,175	-	168,329
Equipment and vehicles	7,542,002	515,765	167,292	7,890,475
Total Accumulated Depreciation	<u>178,149,755</u>	<u>6,928,721</u>	<u>167,292</u>	<u>184,911,184</u>
Net Capital Assets Being Depreciated	<u>89,796,540</u>	<u>(4,824,616)</u>	<u>11,975</u>	<u>84,959,949</u>
Total Authority Capital Assets, Net of Accumulated Depreciation	<u>\$ 150,836,194</u>	<u>\$ 6,425,523</u>	<u>\$ 2,554,241</u>	<u>\$ 154,707,476</u>

#### d. Long-Term Obligations

	Beginning Balance (as restated)	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Net pension liability (asset)					
- IMRF	\$ (106,726)	\$ 1,557,771	\$ -	\$ 1,451,045	\$ -
Compensated absences	427,418	78,993	85,484	420,927	84,186
Total Long-Term Liabilities	<u>\$ 213,966</u>	<u>\$ 1,636,764</u>	<u>\$ 85,484</u>	<u>\$ 1,871,972</u>	<u>\$ 84,186</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

#### e. Employee Retirement System

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

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

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

**Contributions.** As set by statute, Authority employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the Authority to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Authority's actuarially determined contribution rate for calendar year 2016 was 8.90% percent of annual covered payroll. The Authority also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

**Discount rate.** The discount rate used to measure the total pension liability for IMRF was 7.49%. The discount rate calculated using the December 31, 2014 measurement date was 7.49%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Authority contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments of 7.50% was blended with the index rate of 3.57% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2015 to arrive at a discount rate of 7.49% used to determine the total pension liability.

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

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

**Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.** For the year ended December 31, 2016, the Authority recognized pension expense of \$1,139,344. The Authority reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 121,259	\$ -
Assumption changes	249,663	-
Net difference between projected and actual earnings on pension plan investments	931,712	-
Contributions subsequent to the measurement date	<u>356,217</u>	<u>-</u>
Total	<u>\$ 1,658,851</u>	<u>\$ -</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

The amounts reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as reductions in the net pension liability (asset) for the year ending December 31, 2016. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

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

#### f. Change in Accounting Principle

In 2015, the Authority adopted GASB Statement No. 68, Accounting and Financial Reporting for Pensions, an Amendment of GASB Statement No. 27. The new standards require the Authority to recognize a net pension liability, deferred inflows of resources, and deferred outflows of resources for its pension plan.

In 2016, the Authority made a determination to report information from the December 31, 2015 actuarial valuation from IMRF in order to continue its dedication to timely financial reporting. Therefore, the related amounts were restated for the prior year to reflect the net pension liability and deferred outflows of resources from December 31, 2014.

The beginning net position reported has been restated as follows:

Net position - December 31, 2015 (as reported)	\$ 169,917,315
Add: Net pension liability - IMRF	1,557,771
Less: Deferred outflows of resources - IMRF	<u>(418,426)</u>
Net position - December 31, 2015 (as restated)	<u>\$ 171,056,660</u>

#### g. Subsequent Event

The Authority settled a condemnation case in which they utilized its eminent domain to purchase property that is in the flight path of the Airport. The parties in the case reached a settlement on March 16, 2017 that involved the Authority paying \$3,100,000 for the respective land.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

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

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

**b. Deposits and Investments**

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

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

	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 4,228,098	\$ 4,339,131	Custodial credit risk
Money market mutual funds	10,898,416	10,898,416	Credit risk, interest rate risk
US agency securities - explicitly guaranteed	2,878,924	2,878,924	Custodial credit risk, interest rate risk
US Treasury securities	3,004,649	3,004,649	Custodial credit risk, interest rate risk
Corporate bonds	<u>3,902,866</u>	<u>3,902,866</u>	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
<b>Total Deposits and Investments</b>	<b><u>\$ 24,912,953</u></b>	<b><u>\$ 25,023,986</u></b>	

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

ETSB utilized the market valuation method for all recurring fair value measurements and investments were measured using the valuation inputs as follows:

Investment Type	November 30, 2016			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 10,898,416	\$ -	\$ -	\$ 10,898,416
US agency securities - explicitly guaranteed	-	2,878,924	-	2,878,924
US Treasury securities	-	3,004,649	-	3,004,649
Corporate bonds	-	3,902,866	-	3,902,866
<b>Total</b>	<b><u>\$ 10,898,416</u></b>	<b><u>\$ 9,786,439</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 20,684,855</u></b>

#### **Credit Risk**

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

As of November 30, 2016, the ETSB's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Corporate bonds	BBB+ to AA+	Baa1 to Aaa
Money market mutual funds	AAAm	Aaa-mf

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

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

As of November 30, 2016, the ETSB's investments were as follows:

Investment Type	Maturity (In Years)				
	Fair Value	Less than 1	1 - 5	6 - 10	More than 10
Money market mutual funds	\$ 10,898,416	\$ 10,898,416	\$ -	\$ -	\$ -
US agency securities	2,878,924	-	1,130,992	1,298,654	449,278
US Treasury securities	3,004,649	2,001,919	1,002,730	-	-
Corporate bonds	3,902,866	3,902,866	-	-	-
<b>Totals</b>	<b><u>\$ 20,684,855</u></b>	<b><u>\$ 16,803,201</u></b>	<b><u>\$ 2,133,722</u></b>	<b><u>\$ 1,298,654</u></b>	<b><u>\$ 449,278</u></b>

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

##### c. Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Construction in progress	\$ -	\$ 1,439,498	\$ -	\$ 1,439,498
Total Capital Assets Not Being Depreciated	-	1,439,498	-	1,439,498
Capital assets being depreciated				
Machinery and equipment	39,461,209	29,649	23,283	39,467,575
Total Capital Assets Being Depreciated	39,461,209	29,649	23,283	39,467,575
Total Capital Assets	39,461,209	1,469,147	23,283	40,907,073
Less: Accumulated depreciation for				
Machinery and equipment	23,215,372	2,769,365	11,642	25,973,095
Total Accumulated Depreciation	23,215,372	2,769,365	11,642	25,973,095
Total ETSB Capital Assets, Net of Accumulated Depreciation	<u>\$ 16,245,837</u>	<u>\$ (1,300,218)</u>	<u>\$ 11,641</u>	<u>\$ 14,933,978</u>

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

#### d. Employee Retirement System

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

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## NOTE IV - OTHER INFORMATION

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### *A. EMPLOYEES' RETIREMENT SYSTEM*

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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## NOTE IV - OTHER INFORMATION (cont.)

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

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

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

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

	<u>Regular Plan</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	2,483	338	31
Inactive, non-retired members	2,464	70	12
Active members	<u>2,430</u>	<u>414</u>	<u>12</u>
Total	<u><u>7,377</u></u>	<u><u>822</u></u>	<u><u>55</u></u>

**Contributions.** As set by statute, county employees participating in the Regular, SLEP, and ECO plans are required to contribute 4.50%, 7.50%, and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2015 were 11.30%, 24.69%, and 68.78%, respectively, of annual covered payroll for the Regular, SLEP, and ECO plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

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

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

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

**Actuarial assumptions.** The total pension liabilities for the Regular, SLEP, and ECO plans were determined by actuarial valuations performed as of December 31, 2015 using the following actuarial methods and assumptions:

	Regular Plan	SLEP	ECO
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset valuation method	Market Value	Market Value	Market Value
Actuarial assumptions			
Investment rate of return	7.47%	7.45%	7.44%
Inflation	3.50%	3.50%	3.50%
Salary increases	3.75% to 14.50%, including inflation	3.75% to 14.50%, including inflation	3.75% to 14.50%, including inflation
Price inflation	2.75%	2.75%	2.75%

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

## NOTE IV - OTHER INFORMATION (cont.)

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

**Discount rate.** The discount rates used to measure the total pension liabilities for the Regular, SLEP, and ECO plans were 7.47%, 7.45%, and 7.44%, respectively. The discount rates calculated using the December 31, 2014 measurement date were 7.49%, 7.47%, and 7.44%. The projection of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments of 7.50% was blended with the index rate of 3.57% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2015 to arrive at discount rates of 7.47%, 7.45%, and 7.44%, respectively for the Regular, SLEP, and ECO plans used to determine the total pension liabilities. The years ending December 31, 2084, 2080, and 2065 are the last years in the 2016 to 2115 projection periods for which projected benefit payments are fully funded for the Regular, SLEP, and ECO plans, respectively.

**Discount rate sensitivity.** The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents net pension liabilities/(assets) of the County calculated using the discount rates of 7.47%, 7.45%, and 7.44%, respectively as well as what the net pension liabilities/(assets) would be if it were to be calculated using discount rates that are 1 percentage point lower (6.47% for Regular, 6.45% for SLEP, and 6.44% for ECO) or 1 percentage point higher (8.47% for Regular, 8.45% for SLEP, and 8.44% for ECO) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
<i>Regular - County:</i>			
Total pension liability	\$ 912,258,111	\$ 810,653,044	\$ 727,816,260
Plan fiduciary net pension	692,618,879	692,618,879	692,618,879
Net pension liability/(asset)	<u>\$ 219,639,232</u>	<u>\$ 118,034,165</u>	<u>\$ 35,197,381</u>
<i>Regular - ETSB:</i>			
Total pension liability	\$ 1,931,508	\$ 1,716,381	\$ 1,540,992
Plan fiduciary net pension	1,457,533	1,457,533	1,457,533
Net pension liability/(asset)	<u>\$ 473,975</u>	<u>\$ 258,848</u>	<u>\$ 83,459</u>
<i>Regular - Total:</i>			
Total pension liability	\$ 914,189,619	\$ 812,369,425	\$ 729,357,252
Plan fiduciary net pension	694,076,412	694,076,412	694,076,412
Net pension liability/(asset)	<u>\$ 220,113,207</u>	<u>\$ 118,293,013</u>	<u>\$ 35,280,840</u>
<i>SLEP:</i>			
Total pension liability	\$ 420,862,801	\$ 369,048,902	\$ 326,695,741
Plan fiduciary net pension	282,164,297	282,164,297	282,164,297
Net pension liability/(asset)	<u>\$ 138,698,504</u>	<u>\$ 86,884,605</u>	<u>\$ 44,531,444</u>
<i>ECO:</i>			
Total pension liability	\$ 30,004,179	\$ 27,042,998	\$ 24,556,718
Plan fiduciary net pension	20,348,019	20,348,019	20,348,019
Net pension liability/(asset)	<u>\$ 9,656,160</u>	<u>\$ 6,694,979</u>	<u>\$ 4,208,699</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

**Changes in net pension liability/(asset).** The changes in net pension liabilities/(assets) for the Regular, SLEP, and ECO plans for the calendar year ended December 31, 2015 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>Regular - County:</i>			
Balances at December 31, 2014	\$ 772,795,170	\$ 700,029,762	\$ 72,765,408
Service cost	12,892,327	-	12,892,327
Interest on total pension liability	56,975,271	-	56,975,271
Differences between expected and actual experience of the total pension liability	3,252,300	-	3,252,300
Change of assumptions	1,851,573	-	1,851,573
Benefit payments, including refunds of employee contributions	(37,113,597)	(37,113,597)	-
Contributions - employer	-	14,297,415	(14,297,415)
Contributions - employee	-	6,047,229	(6,047,229)
Net investment income	-	3,458,227	(3,458,227)
Other (net transfer)	-	5,899,843	(5,899,843)
Balances at December 31, 2015	<u>\$ 810,653,044</u>	<u>\$ 692,618,879</u>	<u>\$ 118,034,165</u>
<i>Regular - ETSB:</i>			
Balances at December 31, 2014	\$ 1,626,254	\$ 1,473,128	\$ 153,126
Service cost	27,130	-	27,130
Interest on total pension liability	119,898	-	119,898
Differences between expected and actual experience of the total pension liability	6,844	-	6,844
Change of assumptions	14,356	-	14,356
Benefit payments, including refunds of employee contributions	(78,101)	(78,101)	-
Contributions - employer	-	30,087	(30,087)
Contributions - employee	-	12,726	(12,726)
Net investment income	-	7,277	(7,277)
Other (net transfer)	-	12,416	(12,416)
Balances at December 31, 2015	<u>\$ 1,716,381</u>	<u>\$ 1,457,533</u>	<u>\$ 258,848</u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>Regular - Total:</i>			
Balances at December 31, 2014	\$ 774,421,424	\$ 701,502,890	\$ 72,918,534
Service cost	12,919,457	-	12,919,457
Interest on total pension liability	57,095,169	-	57,095,169
Differences between expected and actual experience of the total pension liability	3,259,144	-	3,259,144
Change of assumptions	1,865,929	-	1,865,929
Benefit payments, including refunds of employee contributions	(37,191,698)	(37,191,698)	-
Contributions - employer	-	14,327,502	(14,327,502)
Contributions - employee	-	6,059,955	(6,059,955)
Net investment income	-	3,465,504	(3,465,504)
Other (net transfer)	-	5,912,259	(5,912,259)
Balances at December 31, 2015	<u>\$ 812,369,425</u>	<u>\$ 694,076,412</u>	<u>\$ 118,293,013</u>
Plan fiduciary net position as a percentage of the total pension liability			85.44 %
<i>SLEP:</i>			
Balances at December 31, 2014	\$ 337,588,360	\$ 280,648,871	\$ 56,939,489
Service cost	6,564,698	-	6,564,698
Interest on total pension liability	24,874,723	-	24,874,723
Differences between expected and actual experience of the total pension liability	14,825,131	-	14,825,131
Change of assumptions	947,497	-	947,497
Benefit payments, including refunds of employee contributions	(15,751,507)	(15,751,507)	-
Contributions - employer	-	9,114,886	(9,114,886)
Contributions - employee	-	2,786,695	(2,786,695)
Net investment income	-	1,393,620	(1,393,620)
Other (net transfer)	-	3,971,732	(3,971,732)
Balances at December 31, 2015	<u>\$ 369,048,902</u>	<u>\$ 282,164,297</u>	<u>\$ 86,884,605</u>
Plan fiduciary net position as a percentage of the total pension liability			76.46 %

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>ECO:</i>			
Balances at December 31, 2014	\$ 26,206,010	\$ 19,440,485	\$ 6,765,525
Service cost	265,832	-	265,832
Interest on total pension liability	1,900,119	-	1,900,119
Differences between expected and actual experience of the total pension liability	270,415	-	270,415
Benefit payments, including refunds of employee contributions	(1,599,378)	(1,599,378)	-
Contributions - employer	-	775,087	(775,087)
Contributions - employee	-	84,818	(84,818)
Net investment income	-	95,354	(95,354)
Other (net transfer)	-	1,551,653	(1,551,653)
Balances at December 31, 2015	<u>\$ 27,042,998</u>	<u>\$ 20,348,019</u>	<u>\$ 6,694,979</u>
Plan fiduciary net position as a percentage of the total pension liability			75.24 %

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

## NOTE IV - OTHER INFORMATION (cont.)

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

**Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.** For the year ended November 30, 2016, the County recognized pension expense of \$30,813,167, \$12,842,110, and \$(146,216) for the Regular, SLEP, and ECO plans, respectively. The County reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Regular - County:</i>		
Difference between expected and actual experience	\$ 2,846,446	\$ -
Assumption changes	14,887,542	-
Net difference between projected and actual earnings on pension plan investments	44,526,932	-
Contributions subsequent to the measurement date	14,403,068	-
Total	\$ 76,663,988	\$ -
<i>Regular - ETSB:</i>		
Difference between expected and actual experience	\$ 6,242	\$ -
Assumption changes	32,648	-
Net difference between projected and actual earnings on pension plan investments	97,647	-
Contributions subsequent to the measurement date	31,586	-
Total	\$ 168,123	\$ -
<i>Regular - Total:</i>		
Difference between expected and actual experience	\$ 2,852,688	\$ -
Assumption changes	14,920,190	-
Net difference between projected and actual earnings on pension plan investments	44,624,579	-
Contributions subsequent to the measurement date	14,434,654	-
Total	\$ 76,832,111	\$ -
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 14,241,763	\$ -
Assumption changes	4,554,278	-
Net difference between projected and actual earnings on pension plan investments	17,964,987	-
Contributions subsequent to the measurement date	8,113,723	-
Total	\$ 44,874,751	\$ -

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>ECO:</i>		
Difference between expected and actual experience	\$ 91,581	\$ -
Net difference between projected and actual earnings on pension plan investments	1,268,466	-
Contributions subsequent to the measurement date	930,751	-
Total	\$ 2,290,798	\$ -

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending December 31, 2016. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$62,397,457 for Regular, \$36,761,028 for SLEP, and \$1,360,047 for ECO) will be recognized in pension expense as follows:

Year Ending December 31,	Regular Plan				
	County	ETSB	Total	SLEP	ECO
2016	\$ 24,920,372	\$ 54,650	\$ 24,975,022	\$ 9,214,349	\$ 421,528
2017	15,757,180	34,555	15,791,735	9,214,349	329,947
2018	11,856,947	26,002	11,882,949	9,214,348	329,945
2019	9,726,421	21,330	9,747,751	7,738,014	278,627
2020	-	-	-	1,379,968	-
Total	\$ 62,260,920	\$ 136,537	\$ 62,397,457	\$ 36,761,028	\$ 1,360,047

#### B. RISK MANAGEMENT

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

##### **Self Insurance**

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

## NOTE IV - OTHER INFORMATION (cont.)

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

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

For health insurance claims, the uninsured risk of loss is \$100,000 per incident and \$5,603,282 in the aggregate for a policy year. The County has purchased commercial insurance for claims in excess of those amounts. The County has established the Employee Life/Health Insurance Fund to account for health insurance claims. Settled claims have not exceeded the commercial coverage in any of the past four years.

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

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

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

#### **Claims Liability**

	Healthcare	General Liability and Workers Compensation	Totals
Unpaid Claims - December 31, 2014	\$ 3,199,888	\$ 5,785,085	\$ 8,984,973
Current year claims and changes in estimates	20,850,393	3,135,518	23,985,911
Claim payments	(23,008,634)	(4,715,048)	(27,723,682)
Unpaid claims - November 30, 2015	1,041,647	4,205,555	5,247,202
Current year claims and changes in estimates	21,895,833	2,212,971	24,108,804
Claim payments	(22,134,811)	(3,687,207)	(25,822,018)
Unpaid claims - November 30, 2016	\$ 802,669	\$ 2,731,319	\$ 3,533,988

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

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

At November 30, 2016, the County had entered into various contracts for road construction and repair, facilities management, and stormwater related construction in the amount of \$35,893,909. Total costs incurred to date on these contracts were \$26,057,810, leaving a remaining contractual commitment of \$9,836,099. The road construction and repair contracts are accounted for in various special revenue and capital projects funds. The facilities management construction contracts are accounted for in the General Fund. The stormwater related construction contracts are accounted for in the Stormwater Drainage Fund. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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## NOTE IV - OTHER INFORMATION (cont.)

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

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

Annual required contribution	\$	1,174,102
Interest on net OPEB obligation		46,498
Adjustment to annual required contribution		<u>(38,749)</u>
Annual OPEB cost		1,181,851
Contributions made		<u>(974,872)</u>
Increase in net OPEB obligation		206,979
Net OPEB obligation - beginning of year		<u>1,162,474</u>
Net OPEB obligation - end of year	\$	<u><u>1,369,453</u></u>

## DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2016 were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
November 30, 2014	\$ 1,320,498	62.06 %	\$ 703,427
November 30, 2015	1,382,827	66.80 %	1,162,474
November 30, 2016	1,181,851	82.49 %	1,369,453

The funded status of the plan as of November 30, 2016, the most recent actuarial valuation date, was as follows:

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

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

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

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

In the December 1, 2015 actuarial valuation, the entry age actuarial cost method was used. The actuarial assumptions include a 4.0% investment rate of return and an annual healthcare cost trend rate of 7.0% initially, reduced by decrements to an ultimate rate of 5.5% after 7 years. Both rates include a 4.0% inflation assumption. The actuarial value of Retiree Health Plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a three-year period. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The amortization period at November 30, 2016, was 30 years.

# DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements  
As of and for the Year Ended November 30, 2016

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

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

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

- *Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*
- *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*
- *Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- *Statement No. 77, Tax Abatement Disclosures*
- *Statement No. 80, Blending Requirements for Certain Component Units - an Amendment of GASB Statement No. 14*
- *Statement No. 81, Irrevocable Split-Interest Agreements*
- *Statement No. 82, Pension Issues - an Amendment of GASB Statements No. 67, No. 68, and No. 73*
- *Statement No. 83, Certain Asset Retirement Obligations*
- *Statement No. 84, Fiduciary Activities*
- *Statement No. 85, Omnibus 2017*
- *Statement No. 86, Certain Debt Extinguishment Issues*

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

**REQUIRED SUPPLEMENTARY INFORMATION**

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

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

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

**Notes to Schedule:**

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

<b>2016</b>		
<b>County</b>	<b>ETSB</b>	<b>Total</b>
\$ 12,892,327	\$ 27,130	\$ 12,919,457
56,975,271	119,898	57,095,169
3,252,300	6,844	3,259,144
1,851,573	14,356	1,865,929
<u>(37,113,597)</u>	<u>(78,101)</u>	<u>(37,191,698)</u>
37,857,874	90,127	37,948,001
<u>772,795,170</u>	<u>1,626,254</u>	<u>774,421,424</u>
<u>\$ 810,653,044</u>	<u>\$ 1,716,381</u>	<u>\$ 812,369,425</u>
\$ 14,297,415	\$ 30,087	\$ 14,327,502
6,047,229	12,726	6,059,955
3,458,227	7,277	3,465,504
<u>(37,113,597)</u>	<u>(78,101)</u>	<u>(37,191,698)</u>
5,899,843	12,416	5,912,259
<u>(7,410,883)</u>	<u>(15,595)</u>	<u>(7,426,478)</u>
<u>700,029,762</u>	<u>1,473,128</u>	<u>701,502,890</u>
<u>\$ 692,618,879</u>	<u>\$ 1,457,533</u>	<u>\$ 694,076,412</u>
<u>\$ 118,034,165</u>	<u>\$ 258,848</u>	<u>\$ 118,293,013</u>

85.44%

\$ 126,845,631

93.26%

## DUPAGE COUNTY, ILLINOIS

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

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

**Notes to Schedule:**

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

**Valuation date:**

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

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

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	28 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	4.40% to 16.00% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 CHBCA

**Other information:**

There were no benefit changes during the year.

<b>2016</b>		
<b>County</b>	<b>ETSB</b>	<b>Total</b>
\$ 14,303,456	\$ 30,100	\$ 14,333,556
<u>(14,297,415)</u>	<u>(30,087)</u>	<u>(14,327,502)</u>
<u>\$ 6,041</u>	<u>\$ 13</u>	<u>\$ 6,054</u>

\$ 126,845,631

11.30%

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

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

	2015	2016
<b>Total pension liability</b>		
Service cost	\$ 6,674,034	\$ 6,564,698
Interest	23,110,715	24,874,723
Differences between expected and actual experience	3,314,716	14,825,131
Changes of assumptions	5,903,485	947,497
Benefit payments, including refunds of member contributions	(14,088,692)	(15,751,507)
<b>Net change in total pension liability</b>	24,914,258	31,460,542
<b>Total pension liability - beginning</b>	312,674,102	337,588,360
<b>Total pension liability - ending (a)</b>	\$ 337,588,360	\$ 369,048,902
<b>Plan fiduciary net position</b>		
Employer contributions	\$ 8,257,287	\$ 9,114,886
Employee contributions	2,496,691	2,786,695
Net investment income	16,222,581	1,393,620
Benefit payments, including refunds of member contributions	(14,088,692)	(15,751,507)
Other (net transfer)	149,698	3,971,732
<b>Net change in plan fiduciary net position</b>	13,037,565	1,515,426
<b>Plan fiduciary net position - beginning</b>	267,611,306	280,648,871
<b>Plan fiduciary net position - ending (b)</b>	\$ 280,648,871	\$ 282,164,297
<b>Employer's net pension liability - ending (a) - (b)</b>	\$ 56,939,489	\$ 86,884,605
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	83.13%	76.46%
<b>Covered-employee payroll</b>	\$ 33,191,987	\$ 36,914,775
<b>Employer's net pension liability as a percentage of covered-employee payroll</b>	171.55%	235.37%

**Notes to Schedule:**

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

**DUPAGE COUNTY, ILLINOIS**

**Required Supplementary Information**

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

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

**Notes to Schedule:**

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

Valuation date:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	28 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	4.40% to 16.00% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 CHBCA

Other information:

There were no benefit changes during the year.

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

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

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

**Notes to Schedule:**

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

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

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

	2015	2016
Actuarially determined contribution	\$ 952,253	\$ 773,558
Contributions in relation to the actuarially determined contribution	(952,253)	(775,087)
Contribution deficiency (excess)	\$ -	\$ (1,529)
Covered-employee payroll	\$ 1,312,728	\$ 1,126,979
Contributions as a percentage of covered-employee payroll	72.54%	68.78%

**Notes to Schedule:**

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

**Valuation date:**

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

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

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	28 years
Asset valuation method	5-Year Smoothed Market
Inflation	3.00%
Salary increases	4.40% to 16.00% including inflation
Investment rate of return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2000 CHBCA

**Other information:**

There were no benefit changes during the year.

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Schedule of Funding Progress - Other Post Employment Benefits  
Retiree Healthcare Plan  
November 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets (a)	Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
11/30/2016	\$ -	\$ 14,895,293	\$ 14,895,293	0.00%	\$ 163,554,817	9.11%
11/30/2015	-	14,544,156	14,544,156	0.00%	159,754,552	9.10%
11/30/2014	-	14,544,156	14,544,156	0.00%	159,754,552	9.10%
11/30/2013	-	10,240,463	10,240,463	0.00%	155,386,085	6.59%
11/30/2012	-	10,240,463	10,240,463	0.00%	155,386,085	6.59%
11/30/2011	-	7,140,094	7,140,094	0.00%	161,716,207	4.42%

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

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

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended November 30, 2016

With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Taxes	\$ 128,060,700	\$ 128,060,700	\$ 123,727,643	\$ (4,333,057)	\$ 122,068,947
Fees, licenses and permits	1,450,110	1,450,110	1,383,452	(66,658)	1,452,514
Intergovernmental	18,018,250	18,018,250	17,487,620	(530,630)	19,523,675
Charges for services	16,946,356	16,946,356	15,153,747	(1,792,609)	16,347,933
Fines and forfeitures	14,828,260	14,828,260	13,812,880	(1,015,380)	14,810,445
Investment income	570,000	570,000	207,376	(362,624)	196,061
Miscellaneous	2,159,673	2,159,673	3,442,792	1,283,119	2,587,364
<b>Total Revenues</b>	<u>182,033,349</u>	<u>182,033,349</u>	<u>175,215,510</u>	<u>(6,817,839)</u>	<u>176,986,939</u>
<b>Expenditures</b>					
<b>Current</b>					
General government	63,369,776	49,347,634	42,662,359	6,685,275	39,239,667
Public safety	43,039,596	50,373,417	52,111,056	(1,737,639)	51,197,185
Public services	4,831,813	5,350,522	5,030,450	320,072	5,299,014
Judicial	35,219,870	41,522,867	40,201,478	1,321,389	40,084,266
Public works	546,350	656,450	588,355	68,095	395,601
Educational services	827,000	970,739	963,856	6,883	985,448
<b>Total current expenditures</b>	<u>147,834,405</u>	<u>148,221,629</u>	<u>141,557,554</u>	<u>6,664,075</u>	<u>137,201,181</u>
<b>Capital outlay</b>	<u>4,510,985</u>	<u>4,123,761</u>	<u>3,817,437</u>	<u>306,324</u>	<u>4,639,470</u>
<b>Total Expenditures</b>	<u>152,345,390</u>	<u>152,345,390</u>	<u>145,374,991</u>	<u>6,970,399</u>	<u>141,840,651</u>
<b>Excess (Deficiency) of Revenues   Over Expenditures</b>	29,687,959	29,687,959	29,840,519	152,560	35,146,288
<b>Other Financing Sources (Uses)</b>					
Transfers in	311,414	311,414	18,895	(292,519)	-
Transfers out	(29,999,373)	(29,999,373)	(29,164,573)	834,800	(33,786,806)
Sale of capital assets	-	-	5,730	5,730	5,075
<b>Total Other Financing Sources (Uses)</b>	<u>(29,687,959)</u>	<u>(29,687,959)</u>	<u>(29,139,948)</u>	<u>548,011</u>	<u>(33,781,731)</u>
<b>Net Change in Fund Balance</b>	\$ -	\$ -	700,571	\$ 700,571	1,364,557
<b>Fund Balances, Beginning of Year</b>			69,922,064		68,557,507
<b>Fund Balances, End of Year</b>			<u>\$ 70,622,635</u>		<u>\$ 69,922,064</u>

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

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Health Department Fund - Budgetary Basis  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Year Ended November 30, 2016

With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With	2015
	Original	Final		Final Budget	
	Budget	Budget		(Negative)	Actual
<b>Revenues</b>					
Taxes	\$ 13,551,984	\$ 13,551,984	\$ 13,549,039	\$ (2,945)	\$ 13,394,086
Intergovernmental	13,960,339	14,321,760	12,622,773	(1,698,987)	12,167,662
Charges for services	14,298,503	14,349,913	12,277,928	(2,071,985)	12,714,975
Investment income	11,900	11,900	22,636	10,736	13,483
Miscellaneous	<u>149,000</u>	<u>182,000</u>	<u>428,075</u>	<u>246,075</u>	<u>444,555</u>
Total Revenues	<u>41,971,726</u>	<u>42,417,557</u>	<u>38,900,451</u>	<u>(3,517,106)</u>	<u>38,734,761</u>
<b>Expenditures</b>					
<b>Public Health</b>					
Personnel services	30,990,042	31,187,913	27,741,310	3,446,603	28,269,349
Commodities	1,516,255	1,836,166	1,505,197	330,969	1,546,945
Contractual services	7,739,076	7,950,338	6,227,711	1,722,627	6,250,273
Tort insurance	490,000	363,000	360,397	2,603	364,561
Total Public Health	<u>40,735,373</u>	<u>41,337,417</u>	<u>35,834,615</u>	<u>5,502,802</u>	<u>36,431,128</u>
<b>Capital Outlay</b>					
Capital outlay	408,208	251,995	124,148	127,847	212,845
Total Capital Outlay	<u>408,208</u>	<u>251,995</u>	<u>124,148</u>	<u>127,847</u>	<u>212,845</u>
Total Expenditures	<u>41,143,581</u>	<u>41,589,412</u>	<u>35,958,763</u>	<u>5,630,649</u>	<u>36,643,973</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>828,145</u>	<u>828,145</u>	<u>2,941,688</u>	<u>2,113,543</u>	<u>2,090,788</u>
<b>Other Financing Sources (Uses)</b>					
Transfers out	(500,000)	(500,000)	(500,000)	-	(5,119,593)
Anticipated grants sources	2,750,000	2,304,169	-	(2,304,169)	-
Anticipated grants uses	<u>(2,750,000)</u>	<u>(2,304,169)</u>	<u>-</u>	<u>2,304,169</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>(5,119,593)</u>
Net Change in Fund Balance - Budgetary Basis	<u>\$ 328,145</u>	<u>\$ 328,145</u>	2,441,688	<u>\$ 2,113,543</u>	<u>\$ (3,028,805)</u>
Net Change - Budget to GAAP Adjustment			<u>64,756</u>		<u>19,087</u>
Net Change in Fund Balance - GAAP Basis			2,506,444		(3,009,718)
<b>Fund Balance, Beginning of Year</b>			<u>15,371,941</u>		<u>18,381,659</u>
<b>Fund Balance, End of Year</b>			<u>\$ 17,878,385</u>		<u>\$ 15,371,941</u>

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

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Convalescent Center Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Year Ended November 30, 2016

With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 25,392,938	\$ 25,392,938	\$ 21,575,306	\$ (3,817,632)	\$ 22,044,271
Charges for services	8,610,290	8,610,290	10,434,108	1,823,818	9,803,890
Investment income	15,000	15,000	19,566	4,566	(1,249)
Miscellaneous	-	-	5,874	5,874	(45,512)
<b>Total Revenues</b>	<u>34,018,228</u>	<u>34,018,228</u>	<u>32,034,854</u>	<u>(1,983,374)</u>	<u>31,801,400</u>
<b>Expenditures</b>					
<b>Public Health</b>					
Personnel Services					
Salaries	18,701,496	18,307,094	18,030,543	276,551	18,020,546
Benefits	8,203,616	8,226,249	7,108,849	1,117,400	6,762,765
<b>Total Personnel Services</b>	<u>26,905,112</u>	<u>26,533,343</u>	<u>25,139,392</u>	<u>1,393,951</u>	<u>24,783,311</u>
Commodities					
Equipment	156,601	119,448	108,204	11,244	124,995
Other commodities	4,595,127	4,670,147	4,612,556	57,591	4,539,052
<b>Total Commodities</b>	<u>4,751,728</u>	<u>4,789,595</u>	<u>4,720,760</u>	<u>68,835</u>	<u>4,664,047</u>
Contractual Services					
Professional services	1,406,119	2,272,417	2,247,501	24,916	1,280,385
Utilities	840,610	808,612	711,421	97,191	859,191
Repairs and maintenance	57,244	57,049	38,559	18,490	63,093
Rentals	206,051	189,635	187,729	1,906	146,876
Travel expenditure	6,661	6,560	799	5,761	2,383
Training and education	90,721	68,010	57,580	10,430	41,001
Other contractual services	1,981,991	1,458,982	243,310	1,215,672	361,509
<b>Total Contractual Services</b>	<u>4,589,397</u>	<u>4,861,265</u>	<u>3,486,899</u>	<u>1,374,366</u>	<u>2,754,438</u>
<b>Total Public Health</b>	<u>36,246,237</u>	<u>36,184,203</u>	<u>33,347,051</u>	<u>2,837,152</u>	<u>32,201,796</u>
<b>Capital Outlay</b>					
Capital outlay	770,962	832,996	269,941	563,055	225,038
<b>Total Capital Outlay</b>	<u>770,962</u>	<u>832,996</u>	<u>269,941</u>	<u>563,055</u>	<u>225,038</u>
<b>Total Expenditures</b>	<u>37,017,199</u>	<u>37,017,199</u>	<u>33,616,992</u>	<u>3,400,207</u>	<u>32,426,834</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(2,998,971)</u>	<u>(2,998,971)</u>	<u>(1,582,138)</u>	<u>1,416,833</u>	<u>(625,434)</u>

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

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Convalescent Center Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Other Financing Sources</b>					
Transfers in	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000
Total Other Financing Sources	3,000,000	3,000,000	3,000,000	-	3,000,000
Net Change in Fund Balance	\$ 1,029	\$ 1,029	1,417,862	\$ 1,416,833	2,374,566
<b>Fund Balance (Deficit), Beginning of Year</b>			(876,737)		(3,251,303)
<b>Fund Balance (Deficit), End of Year</b>			\$ 541,125		\$ (876,737)

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

## DUPAGE COUNTY, ILLINOIS

### Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Department of Housing and Urban Development Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2015 Actual
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 17,807,386	\$ 10,925,210	\$ (6,882,176)	\$ 13,539,436
Investment income	-	-	-	-	(5)
Miscellaneous	-	388,341	675,534	287,193	321,105
<b>Total Revenues</b>	<b>-</b>	<b>18,195,727</b>	<b>11,600,744</b>	<b>(6,594,983)</b>	<b>13,860,536</b>
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	1,470,143	2,321,323	826,367	1,494,956	709,630
Benefits	564,808	865,313	277,953	587,360	255,849
<b>Total Personnel Services</b>	<b>2,034,951</b>	<b>3,186,636</b>	<b>1,104,320</b>	<b>2,082,316</b>	<b>965,479</b>
Commodities					
Equipment	16,287	26,137	-	26,137	5,714
Other commodities	26,539	29,639	3,036	26,603	2,295
<b>Total Commodities</b>	<b>42,826</b>	<b>55,776</b>	<b>3,036</b>	<b>52,740</b>	<b>8,009</b>
Contractual Services					
Professional services	702,162	848,212	133,005	715,207	252,461
Insurance	1,500	2,000	-	2,000	-
Utilities	5,823	6,680	1,470	5,210	2,072
Repairs and maintenance	5,815	7,815	700	7,115	1,141
Rentals	36,887	44,637	4,405	40,232	4,444
Travel expenditure	21,482	38,523	7,311	31,212	8,451
Training and education	12,033	21,992	4,809	17,183	7,347
Other contractual services	41,741,099	53,859,001	2,537,090	51,321,911	4,665,247
<b>Total Contractual Services</b>	<b>42,526,801</b>	<b>54,828,860</b>	<b>2,688,790</b>	<b>52,140,070</b>	<b>4,941,163</b>
<b>Total Public Services</b>	<b>44,604,578</b>	<b>58,071,272</b>	<b>3,796,146</b>	<b>54,275,126</b>	<b>5,914,651</b>
<b>Capital Outlay</b>					
Capital outlay	16,276,654	21,005,687	2,445,872	18,559,815	4,773,747
<b>Total Capital Outlay</b>	<b>16,276,654</b>	<b>21,005,687</b>	<b>2,445,872</b>	<b>18,559,815</b>	<b>4,773,747</b>
<b>Total Expenditures</b>	<b>60,881,232</b>	<b>79,076,959</b>	<b>6,242,018</b>	<b>72,834,941</b>	<b>10,688,398</b>
<b>Net Change in Fund Balance</b>	<b>\$ (60,881,232)</b>	<b>\$ (60,881,232)</b>	<b>5,358,726</b>	<b>\$ 66,239,958</b>	<b>3,172,138</b>
<b>Fund Balance, Beginning of Year</b>			<b>4,137,032</b>		<b>964,894</b>
<b>Fund Balance, End of Year</b>			<b>\$ 9,495,758</b>		<b>\$ 4,137,032</b>

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

# DUPAGE COUNTY, ILLINOIS

## Notes to Required Supplementary Information For the Year Ended November 30, 2016

### **BUDGETARY INFORMATION**

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

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

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

Budgets were approved for all governmental funds except for the 2016 Courthouse Bonds Debt Service Fund, Child Support and Maintenance Fund, Federal Drug S.A. 1417 Fund, State Fund S.A. 1418 Fund, Money Laundering Forfeitures Fund, Environment Related Public Works Project Fund, 2001 Stormwater Bond Project Fund, Children's Center Facility Construction Fund, Special Service Area #35 Lakes of Royce Road Fund, and Special Service Area #38 Nelson Highview Fund.

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

### **BUDGET RECONCILIATIONS**

	<u>Revenues</u>	<u>Expenditures</u>
Health Department Fund Budgetary Basis	\$ 38,900,451	\$ 35,958,763
To adjust revenues for vaccines	559,459	-
To adjust expenditures for vaccines	-	494,703
Health Department Fund GAAP Basis	<u>\$ 39,459,910</u>	<u>\$ 36,453,466</u>

**SUPPLEMENTARY INFORMATION**

## **DUPAGE COUNTY, ILLINOIS**

As of and for the Year Ended November 30, 2016

### **GENERAL FUND**

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

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Revenues - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes					
Property taxes	\$ 23,140,700	\$ 23,140,700	\$ 22,731,001	\$ (409,699)	\$ 22,716,545
Retailers occupation tax	6,580,000	6,580,000	6,364,747	(215,253)	6,093,243
County-wide sales tax	41,800,000	41,800,000	40,163,446	(1,636,554)	39,833,361
RTA sales tax	52,400,000	52,400,000	49,750,467	(2,649,533)	49,380,959
Other tax	4,140,000	4,140,000	4,717,982	577,982	4,044,839
Total taxes	<u>128,060,700</u>	<u>128,060,700</u>	<u>123,727,643</u>	<u>(4,333,057)</u>	<u>122,068,947</u>
Fees, licenses and permits					
Liquor licenses	145,000	145,000	144,950	(50)	147,600
Cable franchise license	1,300,000	1,300,000	1,235,567	(64,433)	1,304,914
Charitable games license	5,110	5,110	2,935	(2,175)	-
Total fees, licenses and permits	<u>1,450,110</u>	<u>1,450,110</u>	<u>1,383,452</u>	<u>(66,658)</u>	<u>1,452,514</u>
Intergovernmental					
State income tax	9,665,625	9,665,625	9,384,646	(280,979)	10,754,712
Personal property replacement taxes	3,150,000	3,150,000	2,756,901	(393,099)	2,753,443
Other state reimbursement	3,505,854	3,505,854	3,607,841	101,987	4,246,584
Other federal reimbursement	389,633	389,633	479,760	90,127	392,490
Other governmental agency reimbursement	1,307,138	1,307,138	1,258,472	(48,666)	1,376,446
Total intergovernmental	<u>18,018,250</u>	<u>18,018,250</u>	<u>17,487,620</u>	<u>(530,630)</u>	<u>19,523,675</u>
Charges for services					
Clerk of the Circuit Court	8,832,350	8,832,350	8,166,720	(665,630)	8,906,849
Family Center	96,500	96,500	94,334	(2,166)	103,520
Psychological services	147,000	147,000	192,081	45,081	163,691
Circuit Court probation	175,000	175,000	144,024	(30,976)	166,090
DUI evaluation program	639,000	639,000	624,516	(14,484)	649,452
State's Attorney Children's Center	230,000	230,000	239,109	9,109	283,275
State's Attorney	517,000	517,000	304,817	(212,183)	401,402
Jail	472,333	472,333	498,994	26,661	472,881
Sheriff's Merit Commission	6,000	6,000	6,030	30	-
Sheriff	2,418,198	2,418,198	1,403,117	(1,015,081)	1,704,090
County Treasurer	13,000	13,000	12,419	(581)	13,203
Recorder of Deeds	2,510,000	2,510,000	2,265,933	(244,067)	2,372,270
County Clerk	660,500	660,500	646,937	(13,563)	680,669
Board of Election Commission	5,500	5,500	3,871	(1,629)	1,820
Finance	75,000	75,000	362,181	287,181	279,131
Information Technology	98,000	98,000	84,718	(13,282)	99,414
Facilities Management	50,975	50,975	103,946	52,971	50,176
Total charges for services	<u>16,946,356</u>	<u>16,946,356</u>	<u>15,153,747</u>	<u>(1,792,609)</u>	<u>16,347,933</u>

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Revenues - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
Fines and forfeitures					
State's Attorney	\$ 1,850,000	\$ 1,850,000	\$ 1,761,034	\$ (88,966)	\$ 1,920,029
Sheriff	39,967	39,967	12,456	(27,511)	29,820
Clerk of the Circuit Court	9,028,293	9,028,293	7,749,232	(1,279,061)	8,372,231
County Treasurer	10,000	10,000	9,564	(436)	13,383
County Board	3,900,000	3,900,000	4,280,594	380,594	4,474,982
Total fines and forfeitures	<u>14,828,260</u>	<u>14,828,260</u>	<u>13,812,880</u>	<u>(1,015,380)</u>	<u>14,810,445</u>
Investment income	570,000	570,000	207,376	(362,624)	196,061
Miscellaneous	<u>2,159,673</u>	<u>2,159,673</u>	<u>3,442,792</u>	<u>1,283,119</u>	<u>2,587,364</u>
Total Revenues	<u>\$ 182,033,349</u>	<u>\$ 182,033,349</u>	<u>\$ 175,215,510</u>	<u>\$ (6,817,839)</u>	<u>\$ 176,986,939</u>

## DUPAGE COUNTY, ILLINOIS

General Fund  
Schedule of Expenditures - Final Budget and Actual - By Department  
For the Year Ended November 30, 2016

Expenditures	Personnel Services		Commodities	
	Budget	Actual	Budget	Actual
<b>General Government</b>				
County Board	\$ 2,072,640	\$ 2,045,508	\$ 7,000	\$ 4,259
Board of Election Commission	1,846,698	1,839,075	615,113	593,750
Ethics Commission	4,200	2,135	-	-
Facilities Management	5,743,803	5,667,302	1,094,503	1,019,495
Information Technology	3,440,973	3,435,917	39,677	19,291
Human Resources	985,806	905,934	16,000	13,097
Campus Security	301,401	299,382	39,500	23,752
Credit Union	195,329	191,607	-	-
General Finance	2,180,179	2,074,146	208,500	172,392
General Fund - Capital	-	-	694,600	532,371
County Audit	-	-	-	-
General Fund Special Accounts	1,990,691	-	725,000	374,730
General Fund Insurance	1,907,905	(2,376)	-	-
Supervisor of Assessments	970,654	944,045	4,146	3,661
Board of Tax Review	194,569	194,114	1,626	1,349
County Auditor	641,320	640,095	1,286	854
County Clerk	1,247,497	1,241,718	15,295	10,151
Recorder of Deeds	1,522,835	1,480,868	27,111	22,255
Sheriff's Merit Commission	33,866	25,466	539	475
County Treasurer	1,281,972	1,247,106	11,029	10,457
<b>Total General Government</b>	<b>26,562,338</b>	<b>22,232,042</b>	<b>3,500,925</b>	<b>2,802,339</b>
<b>Public Safety</b>				
Office of Emergency Management	885,601	731,721	32,400	23,938
County Coroner	1,308,513	1,306,647	-	-
Sheriff	44,892,997	46,814,086	1,707,809	1,707,805
Jail	-	-	-	-
<b>Total Public Safety</b>	<b>47,087,111</b>	<b>48,852,454</b>	<b>1,740,209</b>	<b>1,731,743</b>
<b>Public Services</b>				
Veterans Assistance Commission	158,612	158,609	1,489	1,039
Outside Agency Support Service	-	-	-	-
Subsidized Taxi Fund	-	-	-	-
Psychological Services	1,086,536	1,047,871	6,217	5,494
Family Center	279,673	278,986	1,000	1,000
Human Services	1,318,870	1,208,470	12,151	7,527
<b>Total Public Services</b>	<b>2,843,691</b>	<b>2,693,936</b>	<b>20,857</b>	<b>15,060</b>

Contractual Services		Capital Outlay		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 88,800	\$ 58,032	\$ -	\$ -	\$ 2,168,440	\$ 2,107,799	\$ 60,641
3,353,237	3,322,895	-	-	5,815,048	5,755,720	59,328
50,050	14,911	-	-	54,250	17,046	37,204
5,293,657	5,023,655	-	-	12,131,963	11,710,452	421,511
3,425,031	2,914,470	-	-	6,905,681	6,369,678	536,003
235,950	206,968	-	-	1,237,756	1,125,999	111,757
841,395	824,078	-	-	1,182,296	1,147,212	35,084
-	-	-	-	195,329	191,607	3,722
586,665	537,088	-	-	2,975,344	2,783,626	191,718
-	-	3,985,449	3,707,013	4,680,049	4,239,384	440,665
375,000	311,772	-	-	375,000	311,772	63,228
3,800,810	3,258,369	-	-	6,516,501	3,633,099	2,883,402
470,000	464,139	-	-	2,377,905	461,763	1,916,142
234,735	220,473	-	-	1,209,535	1,168,179	41,356
7,370	6,301	-	-	203,565	201,764	1,801
12,050	11,517	-	-	654,656	652,466	2,190
29,855	27,120	-	-	1,292,647	1,278,989	13,658
157,036	156,817	-	-	1,706,982	1,659,940	47,042
47,567	46,653	-	-	81,972	72,594	9,378
275,163	222,720	-	-	1,568,164	1,480,283	87,881
<u>19,284,372</u>	<u>17,627,978</u>	<u>3,985,449</u>	<u>3,707,013</u>	<u>53,333,083</u>	<u>46,369,372</u>	<u>6,963,711</u>
76,180	58,288	-	-	994,181	813,947	180,234
173,672	172,337	-	-	1,482,185	1,478,984	3,201
1,296,096	1,296,085	-	-	47,896,902	49,817,976	(1,921,074)
149	149	-	-	149	149	-
<u>1,546,097</u>	<u>1,526,859</u>	<u>-</u>	<u>-</u>	<u>50,373,417</u>	<u>52,111,056</u>	<u>(1,737,639)</u>
256,812	250,111	-	-	416,913	409,759	7,154
1,000,000	1,000,000	-	-	1,000,000	1,000,000	-
25,304	25,303	-	-	25,304	25,303	1
96,193	86,092	-	-	1,188,946	1,139,457	49,489
448	447	-	-	281,121	280,433	688
1,107,217	959,501	-	-	2,438,238	2,175,498	262,740
<u>2,485,974</u>	<u>2,321,454</u>	<u>-</u>	<u>-</u>	<u>5,350,522</u>	<u>5,030,450</u>	<u>320,072</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Schedule of Expenditures - Final Budget and Actual - By Department  
For the Year Ended November 30, 2016

	<u>Personnel Services</u>		<u>Commodities</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Judicial				
Circuit Court	\$ 1,809,471	\$ 1,801,144	\$ 81,950	\$ 65,803
Jury Commission	274,377	274,376	39,742	38,245
Circuit Court Probation	10,411,664	10,152,005	22,031	19,819
DUI Evaluation Program	755,593	662,449	23,113	20,092
Public Defender	3,350,291	3,349,289	36,441	28,704
State's Attorney	10,757,047	10,747,421	128,000	117,835
SA - Children's Center	694,802	689,057	4,000	3,200
Clerk of the Circuit Court	9,757,393	9,658,500	72,500	57,286
Total Judicial	<u>37,810,638</u>	<u>37,334,241</u>	<u>407,777</u>	<u>350,984</u>
Public Works				
Drainage	-	-	21,594	19,607
Total Public Works	<u>-</u>	<u>-</u>	<u>21,594</u>	<u>19,607</u>
Educational Services				
Regional Office of Education	777,223	771,506	10,583	10,051
Total Educational Services	<u>777,223</u>	<u>771,506</u>	<u>10,583</u>	<u>10,051</u>
Total Expenditures	<u>\$ 115,081,001</u>	<u>\$ 111,884,179</u>	<u>\$ 5,701,945</u>	<u>\$ 4,929,784</u>

<b>Contractual Services</b>		<b>Capital Outlay</b>		<b>Total</b>		<b>Variance from Budget Positive (Negative)</b>
<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	
\$ 563,481	\$ 464,873	\$ -	\$ -	\$ 2,454,902	\$ 2,331,820	\$ 123,082
446,536	362,061	-	-	760,655	674,682	85,973
897,495	430,827	-	-	11,331,190	10,602,651	728,539
5,750	4,176	-	-	784,456	686,717	97,739
96,363	64,243	-	-	3,483,095	3,442,236	40,859
556,425	539,983	-	-	11,441,472	11,405,239	36,233
107,402	95,226	-	-	806,204	787,483	18,721
631,000	554,864	-	-	10,460,893	10,270,650	190,243
<u>3,304,452</u>	<u>2,516,253</u>	<u>-</u>	<u>-</u>	<u>41,522,867</u>	<u>40,201,478</u>	<u>1,321,389</u>
<u>634,856</u>	<u>568,748</u>	<u>138,312</u>	<u>110,424</u>	<u>794,762</u>	<u>698,779</u>	<u>95,983</u>
<u>634,856</u>	<u>568,748</u>	<u>138,312</u>	<u>110,424</u>	<u>794,762</u>	<u>698,779</u>	<u>95,983</u>
<u>182,933</u>	<u>182,299</u>	<u>-</u>	<u>-</u>	<u>970,739</u>	<u>963,856</u>	<u>6,883</u>
<u>182,933</u>	<u>182,299</u>	<u>-</u>	<u>-</u>	<u>970,739</u>	<u>963,856</u>	<u>6,883</u>
<u>\$ 27,438,684</u>	<u>\$ 24,743,591</u>	<u>\$ 4,123,761</u>	<u>\$ 3,817,437</u>	<u>\$ 152,345,390</u>	<u>\$ 145,374,991</u>	<u>\$ 6,970,399</u>

(Concluded)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>County Board</b>					
Personnel Services					
Salaries	\$ 1,822,640	\$ 1,822,640	\$ 1,795,510	\$ 27,130	\$ 1,807,666
Benefits	10,800	250,000	249,998	2	271,450
Total Personnel Services	<u>1,833,440</u>	<u>2,072,640</u>	<u>2,045,508</u>	<u>27,132</u>	<u>2,079,116</u>
Commodities					
Equipment	1,000	1,000	-	1,000	98
Other commodities	4,500	6,000	4,259	1,741	5,571
Total Commodities	<u>5,500</u>	<u>7,000</u>	<u>4,259</u>	<u>2,741</u>	<u>5,669</u>
Contractual Services					
Professional services	50,000	48,000	25,729	22,271	20,450
Travel expenditure	9,000	9,000	3,494	5,506	5,016
Training and education	25,300	25,600	25,122	478	23,768
Other contractual services	6,000	6,200	3,687	2,513	3,342
Total Commodities	<u>90,300</u>	<u>88,800</u>	<u>58,032</u>	<u>30,768</u>	<u>52,576</u>
<b>Total County Board</b>	<u>1,929,240</u>	<u>2,168,440</u>	<u>2,107,799</u>	<u>60,641</u>	<u>2,137,361</u>
<b>Board of Election Commission</b>					
Personnel Services					
Salaries	1,585,568	1,649,334	1,641,712	7,622	1,401,868
Benefits	5,400	197,364	197,363	1	209,376
Total Personnel Services	<u>1,590,968</u>	<u>1,846,698</u>	<u>1,839,075</u>	<u>7,623</u>	<u>1,611,244</u>
Commodities					
Equipment	23,626	391,376	387,573	3,803	57,987
Other commodities	70,540	223,737	206,177	17,560	69,905
Total Commodities	<u>94,166</u>	<u>615,113</u>	<u>593,750</u>	<u>21,363</u>	<u>127,892</u>
Contractual Services					
Professional services	982,290	1,002,294	999,160	3,134	603,363
Utilities	101,580	111,180	103,683	7,497	38,243
Repairs and maintenance	25,404	70,454	69,771	683	44,874
Rentals	274,150	302,558	301,477	1,081	225,952
Travel expenditure	15,800	15,800	6,170	9,630	4,764
Training and education	13,400	9,250	4,515	4,735	5,735
Other contractual services	2,061,120	1,841,701	1,838,119	3,582	668,665
Total Contractual Services	<u>3,473,744</u>	<u>3,353,237</u>	<u>3,322,895</u>	<u>30,342</u>	<u>1,591,596</u>
Capital Outlay					
Capital outlay	-	-	-	-	261,000
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>261,000</u>
<b>Total Board of Election         Commission</b>	<u>5,158,878</u>	<u>5,815,048</u>	<u>5,755,720</u>	<u>59,328</u>	<u>3,591,732</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Ethics Commission</b>					
Personnel Services					
Salaries	4,200	4,200	2,135	2,065	2,415
Total Personnel Services	4,200	4,200	2,135	2,065	2,415
Contractual Services					
Professional services	50,000	50,000	14,911	35,089	21,849
Other contractual services	50	50	-	50	-
Total Contractual Services	50,050	50,050	14,911	35,139	21,849
<b>Total Ethics Commission</b>	54,250	54,250	17,046	37,204	24,264
<b>Facilities Management</b>					
Personnel Services					
Salaries	4,732,302	4,833,353	4,756,853	76,500	4,662,399
Benefits	-	910,450	910,449	1	969,302
Total Personnel Services	4,732,302	5,743,803	5,667,302	76,501	5,631,701
Commodities					
Equipment	60,203	97,703	96,402	1,301	74,094
Other commodities	863,150	996,800	923,093	73,707	1,041,742
Total Commodities	923,353	1,094,503	1,019,495	75,008	1,115,836
Contractual Services					
Professional services	155,400	155,400	127,335	28,065	121,263
Utilities	3,642,505	3,387,355	3,301,621	85,734	3,575,556
Repairs and maintenance	1,278,900	1,360,495	1,251,434	109,061	1,062,667
Rentals	212,038	212,038	200,950	11,088	196,146
Travel expenditure	950	1,650	1,081	569	789
Training and education	10,197	10,617	8,181	2,436	5,880
Other contractual services	164,817	166,102	133,053	33,049	350,073
Total Contractual Services	5,464,807	5,293,657	5,023,655	270,002	5,312,374
<b>Total Facilities Management</b>	11,120,462	12,131,963	11,710,452	421,511	12,059,911

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Information Technology</b>					
Personnel Services					
Salaries	\$ 2,941,383	\$ 3,049,702	\$ 3,044,647	\$ 5,055	\$ 2,951,185
Benefits	-	391,271	391,270	1	346,768
Total Personnel Services	<u>2,941,383</u>	<u>3,440,973</u>	<u>3,435,917</u>	<u>5,056</u>	<u>3,297,953</u>
Commodities					
Equipment	10,000	23,745	15,994	7,751	10,322
Other commodities	<u>15,000</u>	<u>15,932</u>	<u>3,297</u>	<u>12,635</u>	<u>6,306</u>
Total Commodities	<u>25,000</u>	<u>39,677</u>	<u>19,291</u>	<u>20,386</u>	<u>16,628</u>
Contractual Services					
Professional services	402,840	438,967	413,035	25,932	301,517
Utilities	455,400	455,250	453,012	2,238	434,391
Repairs and maintenance	123,500	151,500	100,178	51,322	64,459
Rentals	413,200	363,900	283,684	80,216	321,432
Travel expenditure	4,500	7,385	5,433	1,952	2,125
Training and education	100,500	116,093	103,890	12,203	57,845
Other contractual services	<u>1,945,868</u>	<u>1,891,936</u>	<u>1,555,238</u>	<u>336,698</u>	<u>828,270</u>
Total Contractual Services	<u>3,445,808</u>	<u>3,425,031</u>	<u>2,914,470</u>	<u>510,561</u>	<u>2,010,039</u>
<b>Total Information Technology</b>	<u>6,412,191</u>	<u>6,905,681</u>	<u>6,369,678</u>	<u>536,003</u>	<u>5,324,620</u>
<b>Human Resources</b>					
Personnel Services					
Salaries	837,068	837,068	762,465	74,603	773,901
Benefits	<u>40,000</u>	<u>148,738</u>	<u>143,469</u>	<u>5,269</u>	<u>172,610</u>
Total Personnel Services	<u>877,068</u>	<u>985,806</u>	<u>905,934</u>	<u>79,872</u>	<u>946,511</u>
Commodities					
Equipment	4,000	4,000	2,276	1,724	5,577
Other commodities	<u>12,000</u>	<u>12,000</u>	<u>10,821</u>	<u>1,179</u>	<u>9,982</u>
Total Commodities	<u>16,000</u>	<u>16,000</u>	<u>13,097</u>	<u>2,903</u>	<u>15,559</u>
Contractual Services					
Professional services	206,000	194,600	181,768	12,832	174,015
Repairs and maintenance	-	1,000	-	1,000	-
Travel expenditure	250	250	30	220	-
Training and education	5,000	6,000	4,453	1,547	4,695
Other contractual services	<u>24,700</u>	<u>34,100</u>	<u>20,717</u>	<u>13,383</u>	<u>19,595</u>
Total Contractual Services	<u>235,950</u>	<u>235,950</u>	<u>206,968</u>	<u>28,982</u>	<u>198,305</u>
<b>Total Human Resources</b>	<u>1,129,018</u>	<u>1,237,756</u>	<u>1,125,999</u>	<u>111,757</u>	<u>1,160,375</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Campus Security</b>					
Personnel Services					
Salaries	\$ 246,822	\$ 251,603	\$ 249,584	\$ 2,019	\$ 245,610
Benefits	-	49,798	49,798	-	68,682
Total Personnel Services	<u>246,822</u>	<u>301,401</u>	<u>299,382</u>	<u>2,019</u>	<u>314,292</u>
Commodities					
Equipment	15,000	14,000	7,964	6,036	2,352
Other commodities	24,500	25,500	15,788	9,712	15,504
Total Commodities	<u>39,500</u>	<u>39,500</u>	<u>23,752</u>	<u>15,748</u>	<u>17,856</u>
Contractual Services					
Professional services	774,938	782,455	782,455	-	729,994
Repairs and maintenance	100,000	45,440	36,220	9,220	37,968
Travel expenditure	600	600	13	587	721
Training and education	8,500	8,180	670	7,510	1,275
Other contractual services	4,400	4,720	4,720	-	4,720
Total Contractual Services	<u>888,438</u>	<u>841,395</u>	<u>824,078</u>	<u>17,317</u>	<u>774,678</u>
<b>Total Campus Security</b>	<u>1,174,760</u>	<u>1,182,296</u>	<u>1,147,212</u>	<u>35,084</u>	<u>1,106,826</u>
<b>Credit Union</b>					
Personnel Services					
Salaries	161,077	164,917	161,196	3,721	153,048
Benefits	-	30,412	30,411	1	25,907
Total Personnel Services	<u>161,077</u>	<u>195,329</u>	<u>191,607</u>	<u>3,722</u>	<u>178,955</u>
<b>Total Credit Union</b>	<u>161,077</u>	<u>195,329</u>	<u>191,607</u>	<u>3,722</u>	<u>178,955</u>
<b>General Finance</b>					
Personnel Services					
Salaries	1,862,612	1,898,675	1,792,644	106,031	1,758,552
Benefits	-	281,504	281,502	2	270,960
Total Personnel Services	<u>1,862,612</u>	<u>2,180,179</u>	<u>2,074,146</u>	<u>106,033</u>	<u>2,029,512</u>
Commodities					
Equipment	5,000	5,759	1,483	4,276	2,109
Other commodities	203,500	202,741	170,909	31,832	213,625
Total Commodities	<u>208,500</u>	<u>208,500</u>	<u>172,392</u>	<u>36,108</u>	<u>215,734</u>
Contractual Services					
Professional services	6,665	6,665	6,610	55	6,610
Repairs and maintenance	5,500	5,500	1,217	4,283	891
Rentals	375,000	375,000	357,174	17,826	357,748
Travel expenditure	5,000	5,000	1,611	3,389	635
Training and education	13,500	13,500	8,145	5,355	6,538
Other contractual services	181,000	181,000	162,331	18,669	172,451
Total Contractual Services	<u>586,665</u>	<u>586,665</u>	<u>537,088</u>	<u>49,577</u>	<u>544,873</u>
<b>Total General Finance</b>	<u>2,657,777</u>	<u>2,975,344</u>	<u>2,783,626</u>	<u>191,718</u>	<u>2,790,119</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>General Fund - Capital</b>					
Commodities					
Equipment	\$ 343,970	\$ 694,600	\$ 532,371	\$ 162,229	\$ 505,017
Total Commodities	<u>343,970</u>	<u>694,600</u>	<u>532,371</u>	<u>162,229</u>	<u>505,017</u>
Capital Outlay					
Capital outlay	4,262,573	3,985,449	3,707,013	278,436	4,207,471
Total Capital Outlay	<u>4,262,573</u>	<u>3,985,449</u>	<u>3,707,013</u>	<u>278,436</u>	<u>4,207,471</u>
<b>Total General Fund - Capital</b>	<u>4,606,543</u>	<u>4,680,049</u>	<u>4,239,384</u>	<u>440,665</u>	<u>4,712,488</u>
<b>County Audit</b>					
Contractual Services					
Professional services	375,000	375,000	311,772	63,228	392,794
Total Contractual Services	<u>375,000</u>	<u>375,000</u>	<u>311,772</u>	<u>63,228</u>	<u>392,794</u>
<b>Total County Audit</b>	<u>375,000</u>	<u>375,000</u>	<u>311,772</u>	<u>63,228</u>	<u>392,794</u>
<b>General Fund Special Accounts</b>					
Personnel Services					
Salaries	2,000,000	931,081	-	931,081	-
Benefits	4,001,500	1,059,610	-	1,059,610	-
Total Personnel Services	<u>6,001,500</u>	<u>1,990,691</u>	<u>-</u>	<u>1,990,691</u>	<u>-</u>
Commodities					
Other commodities	725,000	725,000	374,730	350,270	572,788
Total Commodities	<u>725,000</u>	<u>725,000</u>	<u>374,730</u>	<u>350,270</u>	<u>572,788</u>
Contractual Services					
Professional services	1,509,000	1,911,479	1,590,992	320,487	1,437,589
Repairs and maintenance	375,000	375,000	322,351	52,649	376,933
Matching funds / contributions	1,135,000	1,114,510	989,660	124,850	542,834
Other contractual services	1,330,000	399,821	355,366	44,455	366,897
Total Contractual Services	<u>4,349,000</u>	<u>3,800,810</u>	<u>3,258,369</u>	<u>542,441</u>	<u>2,724,253</u>
<b>Total General Fund Special       Accounts</b>	<u>11,075,500</u>	<u>6,516,501</u>	<u>3,633,099</u>	<u>2,883,402</u>	<u>3,297,041</u>
<b>General Fund Insurance</b>					
Personnel Services					
Benefits	15,538,750	1,907,905	(2,376)	1,910,281	7,523
Total Personnel Services	<u>15,538,750</u>	<u>1,907,905</u>	<u>(2,376)</u>	<u>1,910,281</u>	<u>7,523</u>
Contractual Services					
Professional services	120,000	120,000	120,000	-	120,000
Insurance	350,000	350,000	344,139	5,861	333,552
Total Contractual Services	<u>470,000</u>	<u>470,000</u>	<u>464,139</u>	<u>5,861</u>	<u>453,552</u>
<b>Total General Fund       Insurance</b>	<u>16,008,750</u>	<u>2,377,905</u>	<u>461,763</u>	<u>1,916,142</u>	<u>461,075</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Supervisor of Assessments</b>					
Personnel Services					
Salaries	\$ 805,248	\$ 805,248	\$ 778,641	\$ 26,607	\$ 774,342
Benefits	-	165,406	165,404	2	163,032
Total Personnel Services	<u>805,248</u>	<u>970,654</u>	<u>944,045</u>	<u>26,609</u>	<u>937,374</u>
Commodities					
Equipment	100	1,421	1,421	(0)	-
Other commodities	<u>2,725</u>	<u>2,725</u>	<u>2,240</u>	<u>485</u>	<u>656</u>
Total Commodities	<u>2,825</u>	<u>4,146</u>	<u>3,661</u>	<u>485</u>	<u>656</u>
Contractual Services					
Professional services	25,000	5,400	(25)	5,425	25
Repairs and maintenance	3,109	3,109	1,128	1,981	3,109
Travel expenditure	2,047	2,647	1,849	798	453
Training and education	5,800	5,670	5,405	265	4,385
Other contractual services	<u>139,022</u>	<u>217,909</u>	<u>212,116</u>	<u>5,793</u>	<u>371,886</u>
Total Contractual Services	<u>174,978</u>	<u>234,735</u>	<u>220,473</u>	<u>14,262</u>	<u>379,858</u>
<b>Total Supervisor of Assessments</b>	<u>983,051</u>	<u>1,209,535</u>	<u>1,168,179</u>	<u>41,356</u>	<u>1,317,888</u>
<b>Board of Tax Review</b>					
Personnel Services					
Salaries	160,944	161,913	161,458	455	139,066
Benefits	-	32,656	32,656	-	27,442
Total Personnel Services	<u>160,944</u>	<u>194,569</u>	<u>194,114</u>	<u>455</u>	<u>166,508</u>
Commodities					
Other commodities	<u>1,626</u>	<u>1,626</u>	<u>1,349</u>	<u>277</u>	<u>772</u>
Total Commodities	<u>1,626</u>	<u>1,626</u>	<u>1,349</u>	<u>277</u>	<u>772</u>
Contractual Services					
Travel expenditure	5,600	6,700	5,731	969	4,325
Training and education	<u>1,640</u>	<u>670</u>	<u>570</u>	<u>100</u>	<u>440</u>
Total Contractual Services	<u>7,240</u>	<u>7,370</u>	<u>6,301</u>	<u>1,069</u>	<u>4,765</u>
<b>Total Board of Tax Review</b>	<u>169,810</u>	<u>203,565</u>	<u>201,764</u>	<u>1,801</u>	<u>172,045</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>County Auditor</b>					
Personnel Services					
Salaries	\$ 518,134	\$ 528,949	\$ 527,726	\$ 1,223	\$ 519,595
Benefits	5,400	112,371	112,369	2	84,023
Total Personnel Services	<u>523,534</u>	<u>641,320</u>	<u>640,095</u>	<u>1,225</u>	<u>603,618</u>
Commodities					
Equipment	1,000	286	250	36	395
Other commodities	1,000	1,000	604	396	199
Total Commodities	<u>2,000</u>	<u>1,286</u>	<u>854</u>	<u>432</u>	<u>594</u>
Contractual Services					
Travel expenditure	1,150	1,050	732	318	757
Training and education	10,700	9,870	9,801	69	7,637
Other contractual services	200	1,130	984	146	43
Total Contractual Services	<u>12,050</u>	<u>12,050</u>	<u>11,517</u>	<u>533</u>	<u>8,437</u>
<b>Total County Auditor</b>	<u>537,584</u>	<u>654,656</u>	<u>652,466</u>	<u>2,190</u>	<u>612,649</u>
<b>County Clerk</b>					
Personnel Services					
Salaries	1,053,800	1,053,800	1,048,022	5,778	1,003,350
Benefits	5,400	193,697	193,696	1	215,187
Total Personnel Services	<u>1,059,200</u>	<u>1,247,497</u>	<u>1,241,718</u>	<u>5,779</u>	<u>1,218,537</u>
Commodities					
Equipment	1,500	1,295	-	1,295	1,457
Other commodities	14,000	14,000	10,151	3,849	9,382
Total Commodities	<u>15,500</u>	<u>15,295</u>	<u>10,151</u>	<u>5,144</u>	<u>10,839</u>
Contractual Services					
Professional services	-	24,750	24,750	-	-
Repairs and maintenance	700	700	499	201	464
Travel expenditure	1,500	1,500	189	1,311	-
Training and education	1,500	1,500	780	720	1,040
Other contractual services	1,200	1,405	902	503	458
Total Contractual Services	<u>4,900</u>	<u>29,855</u>	<u>27,120</u>	<u>2,735</u>	<u>1,962</u>
<b>Total County Clerk</b>	<u>1,079,600</u>	<u>1,292,647</u>	<u>1,278,989</u>	<u>13,658</u>	<u>1,231,338</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Recorder of Deeds</b>					
Personnel Services					
Salaries	\$ 1,275,525	\$ 1,275,525	\$ 1,233,560	\$ 41,965	\$ 1,213,934
Benefits	5,400	247,310	247,308	2	200,941
Total Personnel Services	<u>1,280,925</u>	<u>1,522,835</u>	<u>1,480,868</u>	<u>41,967</u>	<u>1,414,875</u>
Commodities					
Equipment	2,694	2,694	619	2,075	968
Other commodities	24,417	24,417	21,636	2,781	24,436
Total Commodities	<u>27,111</u>	<u>27,111</u>	<u>22,255</u>	<u>4,856</u>	<u>25,404</u>
Contractual Services					
Professional services	30,000	30,042	30,042	-	19,988
Repairs and maintenance	22,500	22,500	22,500	-	22,500
Rentals	15,000	16,385	16,385	-	15,104
Travel expenditure	3,940	3,626	3,607	19	2,562
Training and education	3,350	2,322	2,322	-	2,242
Other contractual services	82,246	82,161	81,961	200	61,080
Total Contractual Services	<u>157,036</u>	<u>157,036</u>	<u>156,817</u>	<u>219</u>	<u>123,476</u>
<b>Total Recorder of Deeds</b>	<u>1,465,072</u>	<u>1,706,982</u>	<u>1,659,940</u>	<u>47,042</u>	<u>1,563,755</u>
<b>Sheriff's Merit Commission</b>					
Personnel Services					
Salaries	34,800	33,866	25,466	8,400	25,495
Total Personnel Services	<u>34,800</u>	<u>33,866</u>	<u>25,466</u>	<u>8,400</u>	<u>25,495</u>
Commodities					
Other commodities	539	539	475	64	408
Total Commodities	<u>539</u>	<u>539</u>	<u>475</u>	<u>64</u>	<u>408</u>
Contractual Services					
Professional services	45,548	46,283	45,982	301	22,560
Travel expenditures	-	-	-	-	90
Training and education	450	450	149	301	399
Other contractual services	635	834	522	312	249
Total Contractual Services	<u>46,633</u>	<u>47,567</u>	<u>46,653</u>	<u>914</u>	<u>23,298</u>
<b>Total Sheriff's Merit             Commission</b>	<u>81,972</u>	<u>81,972</u>	<u>72,594</u>	<u>9,378</u>	<u>49,201</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>County Treasurer</b>					
Personnel Services					
Salaries	\$ 1,160,222	\$ 1,160,222	\$ 1,125,357	\$ 34,865	\$ 1,110,140
Benefits	5,400	121,750	121,749	1	136,902
Total Personnel Services	<u>1,165,622</u>	<u>1,281,972</u>	<u>1,247,106</u>	<u>34,866</u>	<u>1,247,042</u>
Commodities					
Equipment	3,000	2,200	1,628	572	1,003
Other commodities	7,500	8,829	8,829	-	8,536
Total Commodities	<u>10,500</u>	<u>11,029</u>	<u>10,457</u>	<u>572</u>	<u>9,539</u>
Contractual Services					
Professional services	64,800	64,800	62,673	2,127	62,845
Utilities	-	1,016	56	960	40
Repairs and maintenance	2,998	2,998	1,430	1,568	1,674
Rentals	2,566	2,761	2,760	1	2,600
Travel expenditure	1,200	200	37	163	516
Training and education	3,545	3,529	1,500	2,029	2,060
Other contractual services	200,583	199,859	154,264	45,595	197,385
Total Contractual Services	<u>275,692</u>	<u>275,163</u>	<u>222,720</u>	<u>52,443</u>	<u>267,120</u>
<b>Total County Treasurer</b>	<u>1,451,814</u>	<u>1,568,164</u>	<u>1,480,283</u>	<u>87,881</u>	<u>1,523,701</u>
<b>Office of Emergency Management</b>					
Personnel Services					
Salaries	783,518	783,518	629,688	153,830	677,249
Benefits	-	102,083	102,033	50	102,060
Total Personnel Services	<u>783,518</u>	<u>885,601</u>	<u>731,721</u>	<u>153,880</u>	<u>779,309</u>
Commodities					
Equipment	7,500	4,970	2,438	2,532	4,699
Other commodities	24,900	27,430	21,500	5,930	23,704
Total Commodities	<u>32,400</u>	<u>32,400</u>	<u>23,938</u>	<u>8,462</u>	<u>28,403</u>
Contractual Services					
Professional services	55,500	53,605	49,307	4,298	46,390
Utilities	2,900	2,900	969	1,931	1,492
Repairs and maintenance	6,000	4,350	143	4,207	515
Rentals	-	-	-	-	43
Travel expenditure	4,200	4,200	1,454	2,746	3,235
Training and education	12,100	4,450	1,500	2,950	4,942
Other contractual services	4,025	6,675	4,915	1,760	5,822
Total Contractual Services	<u>84,725</u>	<u>76,180</u>	<u>58,288</u>	<u>17,892</u>	<u>62,439</u>
<b>Total Office of Emergency     Management</b>	<u>900,643</u>	<u>994,181</u>	<u>813,947</u>	<u>180,234</u>	<u>870,151</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>County Coroner</b>					
Personnel Services					
Salaries	\$ 1,148,404	\$ 1,156,733	\$ 1,154,867	\$ 1,866	\$ 1,177,340
Benefits	5,400	151,780	151,780	-	166,916
Total Personnel Services	<u>1,153,804</u>	<u>1,308,513</u>	<u>1,306,647</u>	<u>1,866</u>	<u>1,344,256</u>
Contractual Services					
Professional services	173,672	173,672	172,337	1,335	181,696
Total Contractual Services	<u>173,672</u>	<u>173,672</u>	<u>172,337</u>	<u>1,335</u>	<u>181,696</u>
<b>Total Country Coroner</b>	<u>1,327,476</u>	<u>1,482,185</u>	<u>1,478,984</u>	<u>3,201</u>	<u>1,525,952</u>
<b>Sheriff</b>					
Personnel Services					
Salaries	37,400,159	38,322,895	40,243,985	(1,921,090)	39,122,268
Benefits	91,181	6,570,102	6,570,101	1	6,624,513
Total Personnel Services	<u>37,491,340</u>	<u>44,892,997</u>	<u>46,814,086</u>	<u>(1,921,089)</u>	<u>45,746,781</u>
Commodities					
Equipment	130,852	100,849	100,848	1	130,626
Other commodities	1,711,437	1,606,960	1,606,957	3	1,569,013
Total Commodities	<u>1,842,289</u>	<u>1,707,809</u>	<u>1,707,805</u>	<u>4</u>	<u>1,699,639</u>
Contractual Services					
Professional services	799,770	643,342	643,339	3	732,610
Utilities	153,280	186,807	186,804	3	197,105
Repairs and maintenance	277,830	293,575	293,574	1	273,474
Rentals	4,000	1,063	1,063	-	2,904
Travel expenditure	50,200	55,020	55,017	3	43,132
Training and education	112,629	79,427	79,426	1	58,474
Other contractual services	80,139	36,862	36,862	-	46,963
Total Contractual Services	<u>1,477,848</u>	<u>1,296,096</u>	<u>1,296,085</u>	<u>11</u>	<u>1,354,662</u>
<b>Total Sheriff</b>	<u>40,811,477</u>	<u>47,896,902</u>	<u>49,817,976</u>	<u>(1,921,074)</u>	<u>48,801,082</u>
<b>Jail</b>					
Contractual Services					
Travel expenditure	-	149	149	-	-
Total Contractual Services	<u>-</u>	<u>149</u>	<u>149</u>	<u>-</u>	<u>-</u>
<b>Total Jail</b>	<u>-</u>	<u>149</u>	<u>149</u>	<u>-</u>	<u>-</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Veterans Assistance Commission</b>					
Personnel Services					
Salaries	\$ 139,292	\$ 145,164	\$ 145,163	\$ 1	\$ 141,749
Benefits	-	13,448	13,446	2	11,000
Total Personnel Services	<u>139,292</u>	<u>158,612</u>	<u>158,609</u>	<u>3</u>	<u>152,749</u>
Commodities					
Equipment	640	825	375	450	-
Other commodities	849	664	664	-	1,489
Total Commodities	<u>1,489</u>	<u>1,489</u>	<u>1,039</u>	<u>450</u>	<u>1,489</u>
Contractual Services					
Professional services	3,500	685	685	-	111
Insurance	1,551	1,664	1,664	-	1,551
Travel expenditure	2,500	1,604	1,543	61	1,886
Training and education	1,020	710	710	-	715
Other contractual services	250,241	252,149	245,509	6,640	259,322
Total Contractual Services	<u>258,812</u>	<u>256,812</u>	<u>250,111</u>	<u>6,701</u>	<u>263,585</u>
<b>Total Veterans Assistance         Commission</b>	<u>399,593</u>	<u>416,913</u>	<u>409,759</u>	<u>7,154</u>	<u>417,823</u>
<b>Outside Agency Support Service</b>					
Contractual Services					
Other contractual services	1,000,000	1,000,000	1,000,000	-	1,000,000
Total Contractual Services	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
<b>Total Outside Agency         Support Service</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
<b>Subsidized Taxi Fund</b>					
Contractual Services					
Other contractual services	25,000	25,304	25,303	1	34,619
Total Contractual Services	<u>25,000</u>	<u>25,304</u>	<u>25,303</u>	<u>1</u>	<u>34,619</u>
<b>Total Subsidized Taxi Fund</b>	<u>25,000</u>	<u>25,304</u>	<u>25,303</u>	<u>1</u>	<u>34,619</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Psychological Services</b>					
Personnel Services					
Salaries	\$ 837,988	\$ 837,988	\$ 799,324	\$ 38,664	\$ 822,564
Benefits	-	248,548	248,547	1	132,759
Total Personnel Services	<u>837,988</u>	<u>1,086,536</u>	<u>1,047,871</u>	<u>38,665</u>	<u>955,323</u>
Commodities					
Equipment	832	182	-	182	1,264
Other commodities	5,385	6,035	5,494	541	3,520
Total Commodities	<u>6,217</u>	<u>6,217</u>	<u>5,494</u>	<u>723</u>	<u>4,784</u>
Contractual Services					
Professional services	89,000	89,000	80,573	8,427	81,526
Travel expenditure	669	859	667	192	475
Training and education	5,975	5,625	4,182	1,443	5,748
Other contractual services	549	709	670	39	475
Total Contractual Services	<u>96,193</u>	<u>96,193</u>	<u>86,092</u>	<u>10,101</u>	<u>88,224</u>
<b>Total Psychological Services</b>	<u>940,398</u>	<u>1,188,946</u>	<u>1,139,457</u>	<u>49,489</u>	<u>1,048,331</u>
<b>Family Center</b>					
Personnel Services					
Salaries	264,040	265,167	264,480	687	243,378
Benefits	-	14,506	14,506	-	18,135
Total Personnel Services	<u>264,040</u>	<u>279,673</u>	<u>278,986</u>	<u>687</u>	<u>261,513</u>
Commodities					
Other commodities	1,000	1,000	1,000	-	1,000
Total Commodities	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Contractual Services					
Professional services	900	-	-	-	-
Travel expenditure	250	163	162	1	552
Training and education	425	285	285	-	390
Total Contractual Services	<u>1,575</u>	<u>448</u>	<u>447</u>	<u>1</u>	<u>942</u>
<b>Total Family Center</b>	<u>266,615</u>	<u>281,121</u>	<u>280,433</u>	<u>688</u>	<u>263,455</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Human Services</b>					
Personnel Services					
Salaries	\$ 1,080,600	\$ 1,080,600	\$ 970,200	\$ 110,400	\$ 1,017,381
Benefits	-	238,270	238,270	-	251,309
Total Personnel Services	<u>1,080,600</u>	<u>1,318,870</u>	<u>1,208,470</u>	<u>110,400</u>	<u>1,268,690</u>
Commodities					
Equipment	6,000	4,749	126	4,623	19,853
Other commodities	5,390	7,402	7,401	1	10,762
Total Commodities	<u>11,390</u>	<u>12,151</u>	<u>7,527</u>	<u>4,624</u>	<u>30,615</u>
Contractual Services					
Professional services	194,437	177,637	124,243	53,394	168,020
Utilities	1,281	1,281	-	1,281	177
Repairs and maintenance	200	200	-	200	-
Travel expenditure	5,500	16,000	13,800	2,200	7,853
Training and education	1,100	5,900	5,679	221	903
Matching funds	250,000	250,000	250,000	-	270,000
Other contractual services	655,699	656,199	565,779	90,420	788,528
Total Contractual Services	<u>1,108,217</u>	<u>1,107,217</u>	<u>959,501</u>	<u>147,716</u>	<u>1,235,481</u>
<b>Total Human Services</b>	<u>2,200,207</u>	<u>2,438,238</u>	<u>2,175,498</u>	<u>262,740</u>	<u>2,534,786</u>
<b>Circuit Court</b>					
Personnel Services					
Salaries	1,575,079	1,608,253	1,599,927	8,326	1,553,479
Benefits	-	201,218	201,217	1	226,084
Total Personnel Services	<u>1,575,079</u>	<u>1,809,471</u>	<u>1,801,144</u>	<u>8,327</u>	<u>1,779,563</u>
Commodities					
Equipment	5,000	5,188	5,187	1	4,679
Other commodities	76,950	76,762	60,616	16,146	59,985
Total Commodities	<u>81,950</u>	<u>81,950</u>	<u>65,803</u>	<u>16,147</u>	<u>64,664</u>
Contractual Services					
Professional services	565,140	546,571	452,453	94,118	390,531
Repairs and maintenance	1,195	1,195	306	889	183
Travel expenditure	2,370	2,370	1,318	1,052	2,067
Training and education	7,695	9,695	8,797	898	13,713
Other contractual services	3,650	3,650	1,999	1,651	1,851
Total Contractual Services	<u>580,050</u>	<u>563,481</u>	<u>464,873</u>	<u>98,608</u>	<u>408,345</u>
<b>Total Circuit Court</b>	<u>2,237,079</u>	<u>2,454,902</u>	<u>2,331,820</u>	<u>123,082</u>	<u>2,252,572</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Jury Commission</b>					
Personnel Services					
Salaries	\$ 223,087	\$ 243,021	\$ 243,021	\$ -	\$ 226,125
Benefits	-	31,356	31,355	1	24,342
Total Personnel Services	<u>223,087</u>	<u>274,377</u>	<u>274,376</u>	<u>1</u>	<u>250,467</u>
Commodities					
Equipment	1,500	10,649	10,647	2	1,549
Other commodities	29,900	29,093	27,598	1,495	23,275
Total Commodities	<u>31,400</u>	<u>39,742</u>	<u>38,245</u>	<u>1,497</u>	<u>24,824</u>
Contractual Services					
Professional services	4,000	-	-	-	8,706
Rentals	6,000	1,615	-	1,615	-
Travel expenditure	574	1,228	1,002	226	292
Training and education	200	693	693	-	-
Other contractual services	444,150	443,000	360,366	82,634	311,010
Total Contractual Services	<u>454,924</u>	<u>446,536</u>	<u>362,061</u>	<u>84,475</u>	<u>320,008</u>
<b>Total Jury Commission</b>	<u>709,411</u>	<u>760,655</u>	<u>674,682</u>	<u>85,973</u>	<u>595,299</u>
<b>Circuit Court Probation</b>					
Personnel Services					
Salaries	8,871,004	8,871,004	8,611,431	259,573	8,751,348
Benefits	-	1,540,660	1,540,574	86	1,555,732
Total Personnel Services	<u>8,871,004</u>	<u>10,411,664</u>	<u>10,152,005</u>	<u>259,659</u>	<u>10,307,080</u>
Commodities					
Equipment	4,116	3,853	3,787	66	8,312
Other commodities	17,915	18,178	16,032	2,146	34,752
Total Commodities	<u>22,031</u>	<u>22,031</u>	<u>19,819</u>	<u>2,212</u>	<u>43,064</u>
Contractual Services					
Professional services	72,800	72,800	57,962	14,838	75,166
Utilities	22,276	34,736	33,364	1,372	28,275
Repairs and maintenance	1,777	1,777	-	1,777	-
Rentals	135,000	135,000	83,712	51,288	150,072
Travel expenditure	17,385	22,385	17,717	4,668	25,795
Training and education	6,050	6,050	4,542	1,508	3,331
Other contractual services	642,207	624,747	233,530	391,217	549,635
Total Contractual Services	<u>897,495</u>	<u>897,495</u>	<u>430,827</u>	<u>466,668</u>	<u>832,274</u>
<b>Total Circuit Court Probation</b>	<u>9,790,530</u>	<u>11,331,190</u>	<u>10,602,651</u>	<u>728,539</u>	<u>11,182,418</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>DUI Evaluation Program</b>					
Personnel Services					
Salaries	\$ 651,675	\$ 651,675	\$ 558,533	\$ 93,142	\$ 552,052
Benefits	-	103,918	103,916	2	98,111
Total Personnel Services	<u>651,675</u>	<u>755,593</u>	<u>662,449</u>	<u>93,144</u>	<u>650,163</u>
Commodities					
Equipment	113	113	-	113	-
Other commodities	23,000	23,000	20,092	2,908	21,744
Total Commodities	<u>23,113</u>	<u>23,113</u>	<u>20,092</u>	<u>3,021</u>	<u>21,744</u>
Contractual Services					
Professional services	4,100	4,100	2,722	1,378	3,458
Repairs and maintenance	-	-	-	-	-
Travel expenditure	150	150	89	61	134
Training and education	1,500	1,500	1,365	135	1,498
Other contractual services	-	-	-	-	35
Total Contractual Services	<u>5,750</u>	<u>5,750</u>	<u>4,176</u>	<u>1,574</u>	<u>5,125</u>
<b>Total DUI Evaluation Program</b>	<u>680,538</u>	<u>784,456</u>	<u>686,717</u>	<u>97,739</u>	<u>677,032</u>
<b>Public Defender</b>					
Personnel Services					
Salaries	2,779,313	2,842,622	2,841,621	1,001	2,793,671
Benefits	5,400	507,669	507,668	1	430,489
Total Personnel Services	<u>2,784,713</u>	<u>3,350,291</u>	<u>3,349,289</u>	<u>1,002</u>	<u>3,224,160</u>
Commodities					
Equipment	3,500	7,708	7,222	486	4,856
Other commodities	32,000	28,733	21,482	7,251	21,273
Total Commodities	<u>35,500</u>	<u>36,441</u>	<u>28,704</u>	<u>7,737</u>	<u>26,129</u>
Contractual Services					
Professional services	57,500	55,287	30,576	24,711	13,316
Repairs and maintenance	8,000	8,235	8,235	-	9,666
Travel expenditure	5,036	5,598	3,286	2,312	4,085
Training and education	22,500	22,754	20,815	1,939	21,370
Other contractual services	4,268	4,489	1,331	3,158	4,841
Total Contractual Services	<u>97,304</u>	<u>96,363</u>	<u>64,243</u>	<u>32,120</u>	<u>53,278</u>
<b>Total Public Defender</b>	<u>2,917,517</u>	<u>3,483,095</u>	<u>3,442,236</u>	<u>40,859</u>	<u>3,303,567</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>State's Attorney</b>					
Personnel Services					
Salaries	\$ 9,096,021	\$ 9,096,021	\$ 9,086,395	\$ 9,626	\$ 8,907,407
Benefits	5,400	1,661,026	1,661,026	-	1,893,349
Total Personnel Services	<u>9,101,421</u>	<u>10,757,047</u>	<u>10,747,421</u>	<u>9,626</u>	<u>10,800,756</u>
Commodities					
Equipment	15,000	15,000	7,708	7,292	22,736
Other commodities	113,000	113,000	110,127	2,873	104,871
Total Commodities	<u>128,000</u>	<u>128,000</u>	<u>117,835</u>	<u>10,165</u>	<u>127,607</u>
Contractual Services					
Professional services	389,000	389,582	387,285	2,297	338,366
Utilities	11,500	11,500	9,716	1,784	11,508
Repairs and maintenance	2,000	5,500	4,944	556	3,371
Rentals	3,100	3,349	3,195	154	2,802
Travel expenditure	21,000	32,251	30,037	2,214	27,022
Training and education	47,000	48,000	46,482	1,518	44,468
Other contractual services	82,825	66,243	58,324	7,919	67,578
Total Contractual Services	<u>556,425</u>	<u>556,425</u>	<u>539,983</u>	<u>16,442</u>	<u>495,115</u>
<b>Total State's Attorney</b>	<u>9,785,846</u>	<u>11,441,472</u>	<u>11,405,239</u>	<u>36,233</u>	<u>11,423,478</u>
<b>SA - Children's Center</b>					
Personnel Services					
Salaries	539,388	539,388	533,644	5,744	513,314
Benefits	-	155,414	155,413	1	149,621
Total Personnel Services	<u>539,388</u>	<u>694,802</u>	<u>689,057</u>	<u>5,745</u>	<u>662,935</u>
Commodities					
Equipment	2,000	2,410	2,410	-	3,004
Other commodities	2,000	1,590	790	800	2,165
Total Commodities	<u>4,000</u>	<u>4,000</u>	<u>3,200</u>	<u>800</u>	<u>5,169</u>
Contractual Services					
Professional services	39,000	38,900	34,983	3,917	5,205
Utilities	5,000	5,000	4,848	152	3,296
Repairs and maintenance	4,000	4,000	-	4,000	3,624
Travel expenditure	5,000	7,700	5,657	2,043	5,400
Training and education	4,500	6,000	4,763	1,237	8,396
Matching funds	37,167	37,167	37,167	-	37,167
Other contractual services	12,735	8,635	7,808	827	9,120
Total Contractual Services	<u>107,402</u>	<u>107,402</u>	<u>95,226</u>	<u>12,176</u>	<u>72,208</u>
<b>Total SA - Children's Center</b>	<u>650,790</u>	<u>806,204</u>	<u>787,483</u>	<u>18,721</u>	<u>740,312</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Clerk of the Circuit Court</b>					
Personnel Services					
Salaries	\$ 7,739,259	\$ 7,739,259	\$ 7,640,366	\$ 98,893	\$ 7,549,482
Benefits	5,400	2,018,134	2,018,134	-	1,699,010
Total Personnel Services	<u>7,744,659</u>	<u>9,757,393</u>	<u>9,658,500</u>	<u>98,893</u>	<u>9,248,492</u>
Commodities					
Equipment	7,500	7,500	6,253	1,247	6,957
Other commodities	65,000	65,000	51,033	13,967	62,138
Total Commodities	<u>72,500</u>	<u>72,500</u>	<u>57,286</u>	<u>15,214</u>	<u>69,095</u>
Contractual Services					
Professional services	73,000	73,921	72,984	937	75,917
Repairs and maintenance	15,000	15,000	14,862	138	27,021
Rentals	45,000	45,000	44,916	84	51,817
Travel expenditure	21,000	18,179	12,557	5,622	13,013
Other contractual services	477,000	478,900	409,545	69,355	424,233
Total Contractual Services	<u>631,000</u>	<u>631,000</u>	<u>554,864</u>	<u>76,136</u>	<u>592,001</u>
<b>Total Clerk of the Circuit Court</b>	<u>8,448,159</u>	<u>10,460,893</u>	<u>10,270,650</u>	<u>190,243</u>	<u>9,909,588</u>
<b>Drainage</b>					
Commodities					
Equipment	-	-	-	-	454
Other commodities	29,000	21,594	19,607	1,987	6,075
Total Commodities	<u>29,000</u>	<u>21,594</u>	<u>19,607</u>	<u>1,987</u>	<u>6,529</u>
Contractual Services					
Professional services	165,500	140,000	113,413	26,587	151,383
Utilities	6,850	7,850	6,651	1,199	9,116
Repairs and maintenance	-	600	584	16	-
Training and education	-	-	-	-	150
Other contractual services	345,000	486,406	448,100	38,306	228,423
Total Contractual Services	<u>517,350</u>	<u>634,856</u>	<u>568,748</u>	<u>66,108</u>	<u>389,072</u>
Capital Outlay					
Capital outlay	248,412	138,312	110,424	27,888	170,999
Total Capital Outlay	<u>248,412</u>	<u>138,312</u>	<u>110,424</u>	<u>27,888</u>	<u>170,999</u>
<b>Total Drainage</b>	<u>794,762</u>	<u>794,762</u>	<u>698,779</u>	<u>95,983</u>	<u>566,600</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

General Fund  
Detailed Schedule of Expenditures - Budget and Actual  
For the Year Ended November 30, 2016  
With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Regional Office of Education</b>					
Personnel Services					
Salaries	\$ 629,014	\$ 626,414	\$ 620,699	\$ 5,715	\$ 611,129
Benefits	5,400	150,809	150,807	2	176,043
Total Personnel Services	<u>634,414</u>	<u>777,223</u>	<u>771,506</u>	<u>5,717</u>	<u>787,172</u>
Commodities					
Equipment	570	2,526	2,526	-	-
Other commodities	3,884	8,057	7,525	532	6,862
Total Commodities	<u>4,454</u>	<u>10,583</u>	<u>10,051</u>	<u>532</u>	<u>6,862</u>
Contractual Services					
Professional services	163,895	164,395	164,301	94	170,466
Repairs and maintenance	3,911	204	204	-	499
Rentals	-	-	-	-	2,286
Travel expenditure	11,457	10,472	9,933	539	9,663
Training and education	6,469	4,469	4,469	-	6,226
Other contractual services	2,400	3,393	3,392	1	2,274
Total Contractual Services	<u>188,132</u>	<u>182,933</u>	<u>182,299</u>	<u>634</u>	<u>191,414</u>
<b>Total Regional Office of     Education</b>	<u>827,000</u>	<u>970,739</u>	<u>963,856</u>	<u>6,883</u>	<u>985,448</u>
Total Expenditures	<u>\$ 152,345,390</u>	<u>\$ 152,345,390</u>	<u>\$ 145,374,991</u>	<u>\$ 6,970,399</u>	<u>\$ 141,840,651</u>

(Concluded)

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet  
As of November 30, 2016

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments	\$ 73,520,393	\$ 23,579,775	\$ 11,393,759	\$ 108,493,927
Receivables				
Taxes	26,861,712	6,544,817	616	33,407,145
State shared revenue	18,398	2,463,376	-	2,481,774
Interest	66,644	15,164	11,171	92,979
Accounts, net of allowance for doubtful accounts	697,230	-	124	697,354
Due from federal, state and other governmental units	6,829,516	-	-	6,829,516
Due from other funds	239,191	39,246	-	278,437
Due from fiduciary funds	20,360	-	-	20,360
Inventory	1,233,348	-	-	1,233,348
Restricted cash	1,504,252	-	-	1,504,252
Other assets	130,023	-	-	130,023
Total Assets	<u>\$ 111,121,067</u>	<u>\$ 32,642,378</u>	<u>\$ 11,405,670</u>	<u>\$ 155,169,115</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 7,143,855	\$ -	\$ 1,253,735	\$ 8,397,590
Accrued payroll	1,137,282	-	-	1,137,282
Retainage payable	188,783	-	50,272	239,055
Unearned revenue	141,569	-	-	141,569
Compensated absences	127,334	-	-	127,334
Due to federal, state and other governmental units	1,161,363	-	-	1,161,363
Due to other funds	2,049,236	-	-	2,049,236
Other liabilities	2,153,482	24,327	-	2,177,809
Total Liabilities	<u>14,102,904</u>	<u>24,327</u>	<u>1,304,007</u>	<u>15,431,238</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	26,595,660	1,187,499	-	27,783,159
Unavailable other taxes	-	1,753,690	308	1,753,998
Unavailable intergovernmental revenue	4,437,758	-	-	4,437,758
Total Deferred Inflows of Resources	<u>31,033,418</u>	<u>2,941,189</u>	<u>308</u>	<u>33,974,915</u>
<b>Fund Balances</b>				
Nonspendable	1,233,348	-	-	1,233,348
Restricted	55,927,614	29,676,862	7,530,871	93,135,347
Committed	10,413,915	-	2,570,484	12,984,399
Unassigned	(1,590,132)	-	-	(1,590,132)
Total Fund Balances	<u>65,984,745</u>	<u>29,676,862</u>	<u>10,101,355</u>	<u>105,762,962</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 111,121,067</u>	<u>\$ 32,642,378</u>	<u>\$ 11,405,670</u>	<u>\$ 155,169,115</u>

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended November 30, 2016

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Non Major Funds
<b>Revenues</b>				
Taxes				
Property	\$ 26,779,345	\$ 1,161,451	\$ -	\$ 27,940,796
Sales	-	2,008,969	3,104	2,012,073
Other	-	19,386,604	-	19,386,604
Fees, licenses and permits	2,647,382	-	-	2,647,382
Charges for services	14,408,793	-	1,289,546	15,698,339
Intergovernmental	23,578,800	15,332,586	-	38,911,386
Fines and forfeitures	167,794	-	-	167,794
Investment income (loss)	232,940	57,957	48,253	339,150
Miscellaneous	3,327,929	47,573	400,000	3,775,502
Total Revenues	<u>71,142,983</u>	<u>37,995,140</u>	<u>1,740,903</u>	<u>110,879,026</u>
<b>Expenditures</b>				
Current				
General government	12,362,217	-	414,156	12,776,373
Public safety	14,239,252	-	-	14,239,252
Public health	4,550,430	-	-	4,550,430
Highway, streets and bridges	21,821,253	-	506,298	22,327,551
Public services	20,167,113	-	-	20,167,113
Judicial	16,338,389	-	-	16,338,389
Conservation and recreation	5,414,619	-	-	5,414,619
Public works	8,144	309,824	-	317,968
Educational services	102,547	-	-	102,547
Debt Service				
Principal	-	31,390,299	-	31,390,299
Interest	-	8,896,370	-	8,896,370
Fiscal agent fees	-	11,250	-	11,250
Issuance costs	-	78,832	-	78,832
Capital outlay	16,023,672	-	4,908,402	20,932,074
Total Expenditures	<u>111,027,636</u>	<u>40,686,575</u>	<u>5,828,856</u>	<u>157,543,067</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(39,884,653)</u>	<u>(2,691,435)</u>	<u>(4,087,953)</u>	<u>(46,664,041)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	39,801,081	16,744,519	500,000	57,045,600
Transfers out	(7,386,905)	(23,509,260)	(18,899)	(30,915,064)
Sale of capital assets	264,577	-	-	264,577
Long term debt issued	-	10,970,000	-	10,970,000
Total Other Financing Sources (Uses)	<u>32,678,753</u>	<u>4,205,259</u>	<u>481,101</u>	<u>37,365,113</u>
Net Change in Fund Balances	(7,205,900)	1,513,824	(3,606,852)	(9,298,928)
<b>Fund Balances, Beginning of Year</b>	<u>73,190,645</u>	<u>28,163,038</u>	<u>13,708,207</u>	<u>115,061,890</u>
<b>Fund Balances, End of Year</b>	<u>\$ 65,984,745</u>	<u>\$ 29,676,862</u>	<u>\$ 10,101,355</u>	<u>\$ 105,762,962</u>

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

#### Budgeted Funds Only

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

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

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

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

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

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

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

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

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

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

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

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

**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.

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

#### Budgeted Funds Only

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

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

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

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

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

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

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

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

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

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

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

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

#### Budgeted Funds Only

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

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

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

**Animal Control 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.

**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.

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

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

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

#### Budgeted Funds Only

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

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

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

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

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

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

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

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

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

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

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

## NONMAJOR GOVERNMENTAL FUNDS

### Special Revenue Funds

#### Budgeted Funds Only

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

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

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

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

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

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

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

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

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

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

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

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

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

## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2016

	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund
<b>Assets</b>				
Cash and investments	\$ 4,335,622	\$ 3,158,634	\$ 1,328,907	\$ 1,788,989
Receivables				
Taxes	2,777,501	1,960,314	5,151,321	3,535,113
State shared revenue	-	-	18,398	-
Interest	-	-	2,236	2,557
Accounts, net of allowance for doubtful accounts	784	568	-	-
Due from federal, state and other governmental units	-	-	-	-
Due from other funds	-	6	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 7,113,907</u>	<u>\$ 5,119,522</u>	<u>\$ 6,500,862</u>	<u>\$ 5,326,659</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	86,003	54,341	263,869	83,930
Retainage payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	53,702	-
Due to other funds	2,533	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>88,536</u>	<u>54,341</u>	<u>317,571</u>	<u>83,930</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	2,748,926	1,945,734	5,100,000	3,500,000
Unavailable intergovernmental revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>2,748,926</u>	<u>1,945,734</u>	<u>5,100,000</u>	<u>3,500,000</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	-	-
Restricted	4,276,445	3,119,447	1,083,291	1,742,729
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>4,276,445</u>	<u>3,119,447</u>	<u>1,083,291</u>	<u>1,742,729</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 7,113,907</u>	<u>\$ 5,119,522</u>	<u>\$ 6,500,862</u>	<u>\$ 5,326,659</u>

Liability Insurance Fund	Stormwater Drainage Fund	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fee Fund
\$ 2,137,501	\$ 11,744,553	\$ 388,802	\$ -	\$ 368,228	\$ 61,330	\$ 402,050
3,030,050	9,493,869	-	-	-	-	-
-	-	-	-	-	-	-
2,436	11,091	417	-	407	114	458
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,648	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,375,904	-	-	-	-	-
-	9,178	-	-	-	-	-
<u>\$ 5,176,635</u>	<u>\$ 22,634,595</u>	<u>\$ 389,219</u>	<u>\$ -</u>	<u>\$ 368,635</u>	<u>\$ 61,444</u>	<u>\$ 402,508</u>
\$ 164,089	\$ 1,879,899	\$ 248,065	\$ 750	\$ 3,796	\$ -	\$ 27,443
7,076	67,807	-	-	-	-	-
-	165,778	-	-	-	-	-
-	-	-	-	-	-	-
3,277	21,230	-	-	-	-	-
22,207	145,007	-	-	-	-	-
-	96,237	-	25,961	-	-	-
1,433	1,397,082	-	-	-	-	-
<u>198,082</u>	<u>3,773,040</u>	<u>248,065</u>	<u>26,711</u>	<u>3,796</u>	<u>-</u>	<u>27,443</u>
3,000,000	9,400,000	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,000,000</u>	<u>9,400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
1,978,553	-	141,154	-	364,839	61,444	375,065
-	9,461,555	-	-	-	-	-
-	-	-	(26,711)	-	-	-
<u>1,978,553</u>	<u>9,461,555</u>	<u>141,154</u>	<u>(26,711)</u>	<u>364,839</u>	<u>61,444</u>	<u>375,065</u>
<u>\$ 5,176,635</u>	<u>\$ 22,634,595</u>	<u>\$ 389,219</u>	<u>\$ -</u>	<u>\$ 368,635</u>	<u>\$ 61,444</u>	<u>\$ 402,508</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2016

	Detention Variance Fee Fund	GIS Recorder Fund	GIS Data Processing Fund	Sheriff's Basic Correctional Officer Training Fund
<b>Assets</b>				
Cash and investments	\$ 548,223	\$ 643,620	\$ 932,023	\$ 141,958
Receivables				
Taxes	-	-	-	-
State shared revenue	-	-	-	-
Interest	612	714	945	189
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-
Due from other funds	-	11,997	162,810	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 548,835</u>	<u>\$ 656,331</u>	<u>\$ 1,095,778</u>	<u>\$ 142,147</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 12	\$ 2,372	\$ 25,306
Accrued payroll	-	-	31,564	3,509
Retainage payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	-	11,652
Due to other funds	-	-	-	-
Other liabilities	-	-	9,825	1,564
Total Liabilities	<u>-</u>	<u>12</u>	<u>43,761</u>	<u>42,031</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	-	-
Restricted	-	656,319	1,052,017	100,116
Committed	548,835	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>548,835</u>	<u>656,319</u>	<u>1,052,017</u>	<u>100,116</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 548,835</u>	<u>\$ 656,331</u>	<u>\$ 1,095,778</u>	<u>\$ 142,147</u>

Economic Development and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund	Rental Housing Support Program Fund	OEM Community Education and Voluntary Outreach Fund	Convalescent Center Foundation Funded Projects Fund	Coroner's Fee Fund
\$ 2,334,656	\$ 539,560	\$ -	\$ -	\$ 5,428	\$ 57,910	\$ 47,478
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,690	592	-	-	7	65	69
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
128,348	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,465,694</u>	<u>\$ 540,152</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,435</u>	<u>\$ 57,975</u>	<u>\$ 47,547</u>
\$ 55,929	\$ 1,314	\$ -	\$ -	\$ -	\$ 35,340	\$ 20,071
42,562	5,995	-	-	-	-	4,454
-	-	-	-	-	-	-
-	-	-	-	-	-	-
44,782	2,893	-	-	-	-	-
876	-	-	-	-	-	-
4,509	-	52,935	-	-	-	-
<u>144,455</u>	<u>1,402</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,348</u>
<u>293,113</u>	<u>11,604</u>	<u>52,935</u>	<u>-</u>	<u>-</u>	<u>35,340</u>	<u>25,873</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,172,581	528,548	-	-	5,435	22,635	21,674
-	-	-	-	-	-	-
-	-	(52,935)	-	-	-	-
<u>2,172,581</u>	<u>528,548</u>	<u>(52,935)</u>	<u>-</u>	<u>5,435</u>	<u>22,635</u>	<u>21,674</u>
<u>\$ 2,465,694</u>	<u>\$ 540,152</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,435</u>	<u>\$ 57,975</u>	<u>\$ 47,547</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2016

	Circuit Clerk Operations and Administration Fund	Youth Home Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund
<b>Assets</b>				
Cash and investments	\$ 202,997	\$ 1,843,656	\$ 428,691	\$ 10,653,552
Receivables				
Taxes	-	895,493	-	-
State shared revenue	-	-	-	-
Interest	17	2,088	476	8,439
Accounts, net of allowance for doubtful accounts	-	-	-	552,086
Due from federal, state and other governmental units	-	96,734	-	486,093
Due from other funds	4,339	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	1,233,348
Restricted cash	-	-	-	-
Other assets	-	-	-	117,451
Total Assets	<u>\$ 207,353</u>	<u>\$ 2,837,971</u>	<u>\$ 429,167</u>	<u>\$ 13,050,969</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ 4,199	\$ 94,524	\$ 772	\$ 2,206,057
Accrued payroll	-	12,688	3,183	204,624
Retainage payable	-	-	-	1,861
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	22,846
Due to federal, state and other governmental units	-	-	-	15,291
Due to other funds	-	-	6,667	52,725
Other liabilities	-	4,101	849	497,575
Total Liabilities	<u>4,199</u>	<u>111,313</u>	<u>11,471</u>	<u>3,000,979</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	-	883,000	-	-
Unavailable intergovernmental revenue	-	60,782	-	409,026
Total Deferred Inflows of Resources	<u>-</u>	<u>943,782</u>	<u>-</u>	<u>409,026</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	-	1,233,348
Restricted	203,154	1,782,876	417,696	8,407,616
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>203,154</u>	<u>1,782,876</u>	<u>417,696</u>	<u>9,640,964</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 207,353</u>	<u>\$ 2,837,971</u>	<u>\$ 429,167</u>	<u>\$ 13,050,969</u>

Highway Motor Fuel Tax Fund	Animal Control Act Fund	Law Library Fund	Probation Services Fund	Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund
\$ 10,399,095	\$ 1,199,868	\$ 814,482	\$ 4,763,627	\$ 628,419	\$ 880,906	\$ 523,641
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,291	1,222	889	5,326	700	983	534
143,792	-	-	-	-	-	-
654,024	-	-	-	-	-	-
-	-	-	-	-	53,391	-
-	-	-	-	20,360	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 11,208,202</u>	<u>\$ 1,201,090</u>	<u>\$ 815,371</u>	<u>\$ 4,768,953</u>	<u>\$ 649,479</u>	<u>\$ 935,280</u>	<u>\$ 524,175</u>
\$ 386,672	\$ 36,108	\$ 52,031	\$ 67,047	\$ 790	\$ 28,017	\$ 116,404
-	31,510	5,089	-	2,230	7,684	-
6,116	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
686,232	721	-	-	-	-	-
-	-	-	13,750	-	-	-
-	11,022	1,838	-	296	3,491	-
<u>1,079,020</u>	<u>79,361</u>	<u>58,958</u>	<u>80,797</u>	<u>3,316</u>	<u>39,192</u>	<u>116,404</u>
-	-	-	-	-	-	-
<u>363,279</u>	-	-	-	-	-	-
<u>363,279</u>	-	-	-	-	-	-
-	-	-	-	-	-	-
9,765,903	1,121,729	756,413	4,688,156	646,163	896,088	407,771
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>9,765,903</u>	<u>1,121,729</u>	<u>756,413</u>	<u>4,688,156</u>	<u>646,163</u>	<u>896,088</u>	<u>407,771</u>
<u>\$ 11,208,202</u>	<u>\$ 1,201,090</u>	<u>\$ 815,371</u>	<u>\$ 4,768,953</u>	<u>\$ 649,479</u>	<u>\$ 935,280</u>	<u>\$ 524,175</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2016

	Environment Related Public Works Project Fund	Township Project Reimbursement Fund	Wetland Mitigation Fund	Century Hill Lighting Fund
<b>Assets</b>				
Cash and investments	\$ 181,268	\$ 862,939	\$ 7,323,700	\$ 28,257
Receivables				
Taxes	-	-	-	18,051
State shared revenue	-	-	-	-
Interest	202	-	8,095	35
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 181,470</u>	<u>\$ 862,939</u>	<u>\$ 7,331,795</u>	<u>\$ 46,343</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 366,383	\$ 18,143	\$ -
Accrued payroll	-	-	-	-
Retainage payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	108,709	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>-</u>	<u>475,092</u>	<u>18,143</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	-	-	-	18,000
Unavailable intergovernmental revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,000</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	-	-
Restricted	181,470	387,847	7,313,652	28,343
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>181,470</u>	<u>387,847</u>	<u>7,313,652</u>	<u>28,343</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 181,470</u>	<u>\$ 862,939</u>	<u>\$ 7,331,795</u>	<u>\$ 46,343</u>

Child Support Maintenance Fund	Federal Drug S.A. 1417 Fund	State Fund S.A. 1418 Fund	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Electronic Citation Operations Fund	Fee In Lieu of Water Quality Fund
\$ 115,003	\$ 406,043	\$ 97,903	\$ 175,583	\$ 37,900	\$ 124,786	\$ 399,696
-	-	-	-	-	-	-
-	-	-	-	42	172	435
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,394
<u>\$ 115,003</u>	<u>\$ 406,043</u>	<u>\$ 97,903</u>	<u>\$ 175,583</u>	<u>\$ 37,942</u>	<u>\$ 124,958</u>	<u>\$ 403,525</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,216	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,339	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,339</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,216</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
110,664	406,043	97,903	175,583	37,942	113,742	-
-	-	-	-	-	-	403,525
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>110,664</u>	<u>406,043</u>	<u>97,903</u>	<u>175,583</u>	<u>37,942</u>	<u>113,742</u>	<u>403,525</u>
<u>\$ 115,003</u>	<u>\$ 406,043</u>	<u>\$ 97,903</u>	<u>\$ 175,583</u>	<u>\$ 37,942</u>	<u>\$ 124,958</u>	<u>\$ 403,525</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2016

	Department of Energy Fund	Department of Health and Human Services Fund	Department of Homeland Security Fund	Department of Justice Fund
<b>Assets</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ 168,633
Receivables				
Taxes	-	-	-	-
State shared revenue	-	-	-	-
Interest	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	7,832	946,529	962,866	87,263
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 7,832</u>	<u>\$ 946,529</u>	<u>\$ 962,866</u>	<u>\$ 255,896</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ 100	\$ 206,418	\$ 555,252	\$ 24,839
Accrued payroll	63	46,390	-	11,836
Retainage payable	-	-	15,028	-
Unearned revenue	-	7,736	-	-
Compensated absences	-	840	-	-
Due to federal, state and other governmental units	-	26,541	-	-
Due to other funds	2,902	290,205	424,114	1,560
Other liabilities	38	13,788	-	3,732
Total Liabilities	<u>3,103</u>	<u>591,918</u>	<u>994,394</u>	<u>41,967</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	-	-	-	-
Unavailable intergovernmental revenue	840	386,798	962,866	70,400
Total Deferred Inflows of Resources	<u>840</u>	<u>386,798</u>	<u>962,866</u>	<u>70,400</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	-	-
Restricted	3,889	-	-	143,529
Committed	-	-	-	-
Unassigned	-	(32,187)	(994,394)	-
Total Fund Balances (Deficits)	<u>3,889</u>	<u>(32,187)</u>	<u>(994,394)</u>	<u>143,529</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 7,832</u>	<u>\$ 946,529</u>	<u>\$ 962,866</u>	<u>\$ 255,896</u>

Department of Labor Fund	Department of Transportation Fund	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund	Illinois Attorney General Fund	Illinois Department of Aging Fund	Illinois Public Health Fund
\$ -	\$ -	\$ 71,176	\$ -	\$ -	\$ 41,239	\$ 29
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
769,540	41,215	22,776	1,019,987	5,277	1,698,174	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 769,540</u>	<u>\$ 41,215</u>	<u>\$ 93,952</u>	<u>\$ 1,019,987</u>	<u>\$ 5,277</u>	<u>\$ 1,739,413</u>	<u>\$ 29</u>
\$ 350,650	\$ -	\$ -	\$ 110,867	\$ -	\$ 18,959	\$ -
60,289	-	-	-	975	90,947	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,089	-	-	-	-	26,377	-
89,166	-	-	651	-	608	-
195,405	41,216	-	814,611	3,927	-	-
22,142	-	-	(1,822)	375	36,102	-
<u>722,741</u>	<u>41,216</u>	<u>-</u>	<u>924,307</u>	<u>5,277</u>	<u>172,993</u>	<u>-</u>
-	-	-	-	-	-	-
<u>354,556</u>	<u>41,215</u>	<u>22,776</u>	<u>219,824</u>	<u>-</u>	<u>1,545,396</u>	<u>-</u>
<u>354,556</u>	<u>41,215</u>	<u>22,776</u>	<u>219,824</u>	<u>-</u>	<u>1,545,396</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	71,176	-	-	21,024	29
-	-	-	-	-	-	-
(307,757)	(41,216)	-	(124,144)	-	-	-
<u>(307,757)</u>	<u>(41,216)</u>	<u>71,176</u>	<u>(124,144)</u>	<u>-</u>	<u>21,024</u>	<u>29</u>
<u>\$ 769,540</u>	<u>\$ 41,215</u>	<u>\$ 93,952</u>	<u>\$ 1,019,987</u>	<u>\$ 5,277</u>	<u>\$ 1,739,413</u>	<u>\$ 29</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2016

	Illinois Department of Revenue Fund	Illinois Department of Veteran Affairs Fund	Illinois Violence Prevention Authority Fund	Illinois State Agencies Fund
<b>Assets</b>				
Cash and investments	\$ 3,860	\$ -	\$ -	\$ -
Receivables				
Taxes	-	-	-	-
State shared revenue	-	-	-	-
Interest	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-
Due from federal, state and other governmental units	-	-	-	28,773
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 3,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,773</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 18,632
Accrued payroll	1,136	-	-	5,632
Retainage payable	-	-	-	-
Unearned revenue	2,321	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	-	240	12,967
Other liabilities	503	-	-	1,883
Total Liabilities	<u>3,960</u>	<u>-</u>	<u>240</u>	<u>39,114</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Unassigned	(100)	-	(240)	(10,341)
Total Fund Balances (Deficits)	<u>(100)</u>	<u>-</u>	<u>(240)</u>	<u>(10,341)</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 3,860</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,773</u>

Illinois Department of Human Services Fund	Family Self Sufficiency Fund	Convalescent Center Foundation Grants Fund	Illinois Community Action Fund	Total Nonmajor Special Revenue Funds
\$ 90,289	\$ 38,915	\$ 48,768	\$ -	\$ 73,520,393
-	-	-	-	26,861,712
-	-	-	-	18,398
-	41	58	-	66,644
-	-	-	-	697,230
-	-	-	2,433	6,829,516
-	-	-	-	239,191
-	-	-	-	20,360
-	-	-	-	1,233,348
-	-	-	-	1,504,252
-	-	-	-	130,023
<u>\$ 90,289</u>	<u>\$ 38,956</u>	<u>\$ 48,826</u>	<u>\$ 2,433</u>	<u>\$ 111,121,067</u>

\$ 3,679	\$ -	\$ 1,710	\$ -	\$ 7,143,855
1,216	24	656	-	1,137,282
-	-	-	-	188,783
84,945	-	46,567	-	141,569
-	-	-	-	127,334
-	-	-	-	1,161,363
-	-	-	2,433	2,049,236
448	12	-	-	2,153,482
<u>90,288</u>	<u>36</u>	<u>48,933</u>	<u>2,433</u>	<u>14,102,904</u>

-	-	-	-	26,595,660
-	-	-	-	4,437,758
-	-	-	-	31,033,418

-	-	-	-	1,233,348
1	38,920	-	-	55,927,614
-	-	-	-	10,413,915
-	-	(107)	-	(1,590,132)
<u>1</u>	<u>38,920</u>	<u>(107)</u>	<u>-</u>	<u>65,984,745</u>

<u>\$ 90,289</u>	<u>\$ 38,956</u>	<u>\$ 48,826</u>	<u>\$ 2,433</u>	<u>\$ 111,121,067</u>
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(Concluded)

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds  
For the Year Ended November 30, 2016

	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund
<b>Revenues</b>				
Taxes				
Property	\$ 2,912,856	\$ 1,490,340	\$ 5,149,234	\$ 3,523,162
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental	69,035	-	413,697	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	5,118	3,970	(1,673)	1,880
Miscellaneous	-	-	19,433	11,642
Total Revenues	<u>2,987,009</u>	<u>1,494,310</u>	<u>5,580,691</u>	<u>3,536,684</u>
<b>Expenditures</b>				
Current				
General government	-	-	2,872,851	1,432,953
Public safety	-	-	10,274,146	3,199,697
Public health	2,796,638	1,760,443	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	293,813	171,375
Judicial	-	-	4,267,040	2,351,414
Conservation and recreation	-	-	-	-
Public works	-	-	8,144	-
Educational services	-	-	61,641	40,906
Capital outlay	-	-	-	-
Total Expenditures	<u>2,796,638</u>	<u>1,760,443</u>	<u>17,777,635</u>	<u>7,196,345</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>190,371</u>	<u>(266,133)</u>	<u>(12,196,944)</u>	<u>(3,659,661)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	11,995,613	3,717,200
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>11,995,613</u>	<u>3,717,200</u>
Net Change in Fund Balances	190,371	(266,133)	(201,331)	57,539
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>4,086,074</u>	<u>3,385,580</u>	<u>1,284,622</u>	<u>1,685,190</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 4,276,445</u>	<u>\$ 3,119,447</u>	<u>\$ 1,083,291</u>	<u>\$ 1,742,729</u>

<u>Liability Insurance Fund</u>	<u>Stormwater Drainage Fund</u>	<u>Court Document Storage Fund</u>	<u>Crime Laboratory Fund</u>	<u>County Clerk Document Storage Fund</u>	<u>Arrestee's Medical Cost Fund</u>	<u>Children's Waiting Room Fee Fund</u>
\$ 3,015,017	\$ 9,417,907	\$ -	\$ -	\$ -	\$ -	\$ -
-	286,737	-	-	-	-	-
-	2,171	2,374,036	37,601	88,483	41,946	77,583
-	45,828	-	-	-	-	-
-	4,000	-	-	-	-	-
1,659	14,857	2,797	84	1,450	428	1,813
<u>1,081,770</u>	<u>232,788</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,098,446</u>	<u>10,004,288</u>	<u>2,376,833</u>	<u>37,685</u>	<u>89,933</u>	<u>42,374</u>	<u>79,396</u>
3,738,011	-	-	-	67,397	-	-
-	-	-	80,375	-	80,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,651,573	-	-	-	105,039
-	4,911,090	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,021,771	-	6,412	-	-	-
<u>3,738,011</u>	<u>5,932,861</u>	<u>2,651,573</u>	<u>86,787</u>	<u>67,397</u>	<u>80,000</u>	<u>105,039</u>
<u>360,435</u>	<u>4,071,427</u>	<u>(274,740)</u>	<u>(49,102)</u>	<u>22,536</u>	<u>(37,626)</u>	<u>(25,643)</u>
300,000	2,850,004	-	-	-	-	-
-	(7,361,343)	-	-	-	-	-
-	-	-	-	-	-	-
<u>300,000</u>	<u>(4,511,339)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
660,435	(439,912)	(274,740)	(49,102)	22,536	(37,626)	(25,643)
<u>1,318,118</u>	<u>9,901,467</u>	<u>415,894</u>	<u>22,391</u>	<u>342,303</u>	<u>99,070</u>	<u>400,708</u>
<u>\$ 1,978,553</u>	<u>\$ 9,461,555</u>	<u>\$ 141,154</u>	<u>\$ (26,711)</u>	<u>\$ 364,839</u>	<u>\$ 61,444</u>	<u>\$ 375,065</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds  
For the Year Ended November 30, 2016

	Detention Variance Fee Fund	GIS Recorder Fund	GIS Data Processing Fund	Sheriff's Basic Correctional Officer Training Fund
<b>Revenues</b>				
Taxes				
Property	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	244,860	139,136	1,863,604	-
Intergovernmental	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	2,086	2,572	971	223
Miscellaneous	-	1,500	-	254,243
Total Revenues	<u>246,946</u>	<u>143,208</u>	<u>1,864,575</u>	<u>254,466</u>
<b>Expenditures</b>				
Current				
General government	-	96,385	1,474,079	-
Public safety	-	-	-	185,399
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	-	-
Judicial	-	-	-	-
Conservation and recreation	2,421	-	-	-
Public works	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>2,421</u>	<u>96,385</u>	<u>1,474,079</u>	<u>185,399</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>244,525</u>	<u>46,823</u>	<u>390,496</u>	<u>69,067</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	244,525	46,823	390,496	69,067
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>304,310</u>	<u>609,496</u>	<u>661,521</u>	<u>31,049</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 548,835</u>	<u>\$ 656,319</u>	<u>\$ 1,052,017</u>	<u>\$ 100,116</u>

<b>Economic Development and Planning Fund</b>	<b>Neutral Site Custody Exchange Fund</b>	<b>Sheriff's Police Vehicle Fund</b>	<b>Rental Housing Support Program Fund</b>	<b>OEM Community Education and Voluntary Outreach Fund</b>	<b>Convalescent Center Foundation Funded Projects Fund</b>	<b>Coroner's Fee Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,671,671	-	-	-	-	-	-
467,022	207,113	-	-	20,495	-	187,975
41,573	-	-	-	-	-	-
104,089	-	26,232	-	-	-	-
4,941	2,071	-	179	33	546	512
10,118	-	-	-	-	7,359	-
<u>2,299,414</u>	<u>209,184</u>	<u>26,232</u>	<u>179</u>	<u>20,528</u>	<u>7,905</u>	<u>188,487</u>
-	-	-	-	-	-	-
-	-	-	-	20,087	-	223,845
-	-	-	-	-	(6,651)	-
-	-	-	-	-	-	-
2,301,941	-	-	6,636	-	-	-
-	144,339	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
44,932	-	-	-	-	49,460	-
<u>2,346,873</u>	<u>144,339</u>	<u>-</u>	<u>6,636</u>	<u>20,087</u>	<u>42,809</u>	<u>223,845</u>
<u>(47,459)</u>	<u>64,845</u>	<u>26,232</u>	<u>(6,457)</u>	<u>441</u>	<u>(34,904)</u>	<u>(35,358)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
700	-	-	-	-	-	-
<u>700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(46,759)	64,845	26,232	(6,457)	441	(34,904)	(35,358)
<u>2,219,340</u>	<u>463,703</u>	<u>(79,167)</u>	<u>6,457</u>	<u>4,994</u>	<u>57,539</u>	<u>57,032</u>
<u>\$ 2,172,581</u>	<u>\$ 528,548</u>	<u>\$ (52,935)</u>	<u>\$ -</u>	<u>\$ 5,435</u>	<u>\$ 22,635</u>	<u>\$ 21,674</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds  
For the Year Ended November 30, 2016

	Circuit Clerk Operations and Administration Fund	Youth Home Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund
<b>Revenues</b>				
Taxes				
Property	\$ -	\$ 1,253,359	\$ -	\$ -
Fees, licenses and permits	-	-	-	688,974
Charges for services	103,991	1,925	282,194	1,013,968
Intergovernmental	-	186,387	60,315	592,852
Fines and forfeitures	-	-	-	-
Investment income (loss)	301	5,131	1,285	39,314
Miscellaneous	-	4	-	568,874
Total Revenues	<u>104,292</u>	<u>1,446,806</u>	<u>343,794</u>	<u>2,903,982</u>
<b>Expenditures</b>				
Current				
General government	-	-	-	609,985
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	15,621,032
Public services	-	-	-	-
Judicial	380,403	1,077,244	245,617	-
Conservation and recreation	-	-	-	-
Public works	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	10,000	-	4,476,456
Total Expenditures	<u>380,403</u>	<u>1,087,244</u>	<u>245,617</u>	<u>20,707,473</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(276,111)</u>	<u>359,562</u>	<u>98,177</u>	<u>(17,803,491)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	16,101,136
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	263,877
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,365,013</u>
Net Change in Fund Balances	(276,111)	359,562	98,177	(1,438,478)
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>479,265</u>	<u>1,423,314</u>	<u>319,519</u>	<u>11,079,442</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 203,154</u>	<u>\$ 1,782,876</u>	<u>\$ 417,696</u>	<u>\$ 9,640,964</u>

Highway Motor Fuel Tax Fund	Animal Control Act Fund	Law Library Fund	Probation Services Fund	Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	1,717,498	345,833	1,069,365	20,360	639,593	1,917,314
1,209,110	-	-	-	-	-	-
-	8,322	-	-	-	-	-
64,147	6,189	4,138	18,387	2,920	3,052	1,549
143,792	275,572	323	10,067	38,324	-	-
<u>1,417,049</u>	<u>2,007,581</u>	<u>350,294</u>	<u>1,097,819</u>	<u>61,604</u>	<u>642,645</u>	<u>1,918,863</u>
-	1,485,258	-	-	88,678	496,620	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,594,608	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	466,092	686,587	-	-	1,621,147
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,430,725	961,783	49,904	19,788	-	-	-
<u>11,025,333</u>	<u>2,447,041</u>	<u>515,996</u>	<u>706,375</u>	<u>88,678</u>	<u>496,620</u>	<u>1,621,147</u>
<u>(9,608,284)</u>	<u>(439,460)</u>	<u>(165,702)</u>	<u>391,444</u>	<u>(27,074)</u>	<u>146,025</u>	<u>297,716</u>
4,837,128	-	-	-	-	-	-
(25,562)	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,811,566</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(4,796,718)	(439,460)	(165,702)	391,444	(27,074)	146,025	297,716
<u>14,562,621</u>	<u>1,561,189</u>	<u>922,115</u>	<u>4,296,712</u>	<u>673,237</u>	<u>750,063</u>	<u>110,055</u>
<u>\$ 9,765,903</u>	<u>\$ 1,121,729</u>	<u>\$ 756,413</u>	<u>\$ 4,688,156</u>	<u>\$ 646,163</u>	<u>\$ 896,088</u>	<u>\$ 407,771</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds  
For the Year Ended November 30, 2016

	Environment Related Public Works Project Fund	Township Project Reimbursement Fund	Wetland Mitigation Fund	Century Hill Lighting Fund
<b>Revenues</b>				
Taxes				
Property	\$ -	\$ -	\$ -	\$ 17,470
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	673,856	-
Intergovernmental	-	828,682	270,988	-
Fines and forfeitures	-	-	-	-
Investment income (loss)	770	-	36,488	(16)
Miscellaneous	-	-	-	16,788
Total Revenues	<u>770</u>	<u>828,682</u>	<u>981,332</u>	<u>34,242</u>
<b>Expenditures</b>				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	599,714	-	5,899
Public services	-	-	-	-
Judicial	-	-	-	-
Conservation and recreation	-	-	447,430	-
Public works	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	-	1,812,022	-
Total Expenditures	<u>-</u>	<u>599,714</u>	<u>2,259,452</u>	<u>5,899</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>770</u>	<u>228,968</u>	<u>(1,278,120)</u>	<u>28,343</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	770	228,968	(1,278,120)	28,343
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>180,700</u>	<u>158,879</u>	<u>8,591,772</u>	<u>-</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 181,470</u>	<u>\$ 387,847</u>	<u>\$ 7,313,652</u>	<u>\$ 28,343</u>

<b>Child Support Maintenance Fund</b>	<b>Federal Drug S.A. 1417 Fund</b>	<b>State Fund S.A. 1418 Fund</b>	<b>Money Laundering Forfeitures Fund</b>	<b>State's Attorney Records Automation Fund</b>	<b>Electronic Citation Operations Fund</b>	<b>Fee In Lieu of Water Quality Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
278,583	202,319	62,948	-	15,774	173,977	137,270
-	-	-	-	-	-	-
-	-	-	25,151	-	-	-
288	-	-	-	96	1,259	953
-	-	-	-	-	-	-
<u>278,871</u>	<u>202,319</u>	<u>62,948</u>	<u>25,151</u>	<u>15,870</u>	<u>175,236</u>	<u>138,223</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
275,884	37,542	90,631	-	1,253	340,832	-
-	-	-	-	-	-	14,392
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>275,884</u>	<u>37,542</u>	<u>90,631</u>	<u>-</u>	<u>1,253</u>	<u>340,832</u>	<u>14,392</u>
<u>2,987</u>	<u>164,777</u>	<u>(27,683)</u>	<u>25,151</u>	<u>14,617</u>	<u>(165,596)</u>	<u>123,831</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,987</u>	<u>164,777</u>	<u>(27,683)</u>	<u>25,151</u>	<u>14,617</u>	<u>(165,596)</u>	<u>123,831</u>
<u>107,677</u>	<u>241,266</u>	<u>125,586</u>	<u>150,432</u>	<u>23,325</u>	<u>279,338</u>	<u>279,694</u>
<u>\$ 110,664</u>	<u>\$ 406,043</u>	<u>\$ 97,903</u>	<u>\$ 175,583</u>	<u>\$ 37,942</u>	<u>\$ 113,742</u>	<u>\$ 403,525</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds  
For the Year Ended November 30, 2016

	Department of Energy Fund	Department of Health and Human Services Fund	Department of Homeland Security Fund	Department of Justice Fund
<b>Revenues</b>				
Taxes				
Property	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental	49,825	5,084,616	861,730	730,701
Fines and forfeitures	-	-	-	-
Investment income (loss)	-	-	-	-
Miscellaneous	-	72,485	-	147,375
Total Revenues	<u>49,825</u>	<u>5,157,101</u>	<u>861,730</u>	<u>878,076</u>
<b>Expenditures</b>				
Current				
General government	-	-	-	-
Public safety	-	-	-	174,064
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	49,978	4,073,727	-	-
Judicial	-	825,723	-	498,763
Conservation and recreation	-	-	-	-
Public works	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	94,806	1,839,624	205,989
Total Expenditures	<u>49,978</u>	<u>4,994,256</u>	<u>1,839,624</u>	<u>878,816</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(153)</u>	<u>162,845</u>	<u>(977,894)</u>	<u>(740)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(153)	162,845	(977,894)	(740)
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>4,042</u>	<u>(195,032)</u>	<u>(16,500)</u>	<u>144,269</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ 3,889</u>	<u>\$ (32,187)</u>	<u>\$ (994,394)</u>	<u>\$ 143,529</u>

Department of Labor Fund	Department of Transportation Fund	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund	Illinois Attorney General Fund	Illinois Department of Aging Fund	Illinois Public Health Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,324,978	538,221	16,510	2,410,084	32,100	3,354,532	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
85,860	-	-	5,800	-	255,838	-
<u>6,410,838</u>	<u>538,221</u>	<u>16,510</u>	<u>2,415,884</u>	<u>32,100</u>	<u>3,610,370</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,288,349	295,354	-	2,397,326	-	4,125,054	-
-	-	-	-	32,100	-	-
-	-	39,286	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,288,349</u>	<u>295,354</u>	<u>39,286</u>	<u>2,397,326</u>	<u>32,100</u>	<u>4,125,054</u>	<u>-</u>
<u>122,489</u>	<u>242,867</u>	<u>(22,776)</u>	<u>18,558</u>	<u>-</u>	<u>(514,684)</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
122,489	242,867	(22,776)	18,558	-	(514,684)	-
<u>(430,246)</u>	<u>(284,083)</u>	<u>93,952</u>	<u>(142,702)</u>	<u>-</u>	<u>535,708</u>	<u>29</u>
<u>\$ (307,757)</u>	<u>\$ (41,216)</u>	<u>\$ 71,176</u>	<u>\$ (124,144)</u>	<u>\$ -</u>	<u>\$ 21,024</u>	<u>\$ 29</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds  
 For the Year Ended November 30, 2016

	Illinois Department of Revenue Fund	Illinois Department of Veteran Affairs Fund	Illinois Violence Prevention Authority Fund	Illinois State Agencies Fund
<b>Revenues</b>				
Taxes				
Property	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental	1,639	15,000	-	365,741
Fines and forfeitures	-	-	-	-
Investment income (loss)	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,639</u>	<u>15,000</u>	<u>-</u>	<u>365,741</u>
<b>Expenditures</b>				
Current				
General government	-	-	-	-
Public safety	1,639	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	29,241	-	-
Judicial	-	-	-	239,166
Conservation and recreation	-	-	-	-
Public works	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>1,639</u>	<u>29,241</u>	<u>-</u>	<u>239,166</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>(14,241)</u>	<u>-</u>	<u>126,575</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(14,241)	-	126,575
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>(100)</u>	<u>14,241</u>	<u>(240)</u>	<u>(136,916)</u>
<b>Fund Balances (Deficits), End of Year</b>	<u>\$ (100)</u>	<u>\$ -</u>	<u>\$ (240)</u>	<u>\$ (10,341)</u>

<u>Illinois Department of Human Services Fund</u>	<u>Family Self Sufficiency Fund</u>	<u>Convalescent Center Foundation Grants Fund</u>	<u>Illinois Community Action Fund</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 26,779,345
-	-	-	-	2,647,382
-	-	-	-	14,408,793
74,656	-	-	-	23,578,800
-	-	-	-	167,794
-	72	100	-	232,940
-	-	54,716	33,258	3,327,929
<u>74,656</u>	<u>72</u>	<u>54,816</u>	<u>33,258</u>	<u>71,142,983</u>
-	-	-	-	12,362,217
-	-	-	-	14,239,252
-	-	-	-	4,550,430
-	-	-	-	21,821,253
46,502	1,656	55,041	31,120	20,167,113
-	-	-	-	16,338,389
-	-	-	-	5,414,619
-	-	-	-	8,144
-	-	-	-	102,547
-	-	-	-	16,023,672
<u>46,502</u>	<u>1,656</u>	<u>55,041</u>	<u>31,120</u>	<u>111,027,636</u>
<u>28,154</u>	<u>(1,584)</u>	<u>(225)</u>	<u>2,138</u>	<u>(39,884,653)</u>
-	-	-	-	39,801,081
-	-	-	-	(7,386,905)
-	-	-	-	264,577
-	-	-	-	32,678,753
28,154	(1,584)	(225)	2,138	(7,205,900)
<u>(28,153)</u>	<u>40,504</u>	<u>118</u>	<u>(2,138)</u>	<u>73,190,645</u>
<u>\$ 1</u>	<u>\$ 38,920</u>	<u>\$ (107)</u>	<u>\$ -</u>	<u>\$ 65,984,745</u>

(Concluded)

## DUPAGE COUNTY, ILLINOIS

Health Department IMRF Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 2,879,082	\$ 2,879,082	\$ 2,912,856	\$ 33,774	\$ 2,674,249
Intergovernmental	75,000	75,000	69,035	(5,965)	77,977
Investment income	2,000	2,000	5,118	3,118	3,357
Total Revenues	<u>2,956,082</u>	<u>2,956,082</u>	<u>2,987,009</u>	<u>30,927</u>	<u>2,755,583</u>
<b>Expenditures</b>					
<b>Public Health</b>					
Personnel services	<u>2,956,082</u>	<u>2,956,082</u>	<u>2,796,638</u>	<u>159,444</u>	<u>2,604,370</u>
Total Public Health	<u>2,956,082</u>	<u>2,956,082</u>	<u>2,796,638</u>	<u>159,444</u>	<u>2,604,370</u>
Total Expenditures	<u>2,956,082</u>	<u>2,956,082</u>	<u>2,796,638</u>	<u>159,444</u>	<u>2,604,370</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	<u>190,371</u>	<u>190,371</u>	<u>151,213</u>
<b>Other Financing Sources (Uses)</b>					
Anticipated grants sources	125,000	125,000	-	(125,000)	-
Anticipated grants uses	<u>(125,000)</u>	<u>(125,000)</u>	-	<u>125,000</u>	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>190,371</u>	<u>\$ 190,371</u>	<u>151,213</u>
<b>Fund Balance, Beginning of Year</b>			<u>4,086,074</u>		<u>3,934,861</u>
<b>Fund Balance, End of Year</b>			<u>\$ 4,276,445</u>		<u>\$ 4,086,074</u>

## DUPAGE COUNTY, ILLINOIS

Health Department FICA Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Taxes	\$ 1,468,934	\$ 1,468,934	\$ 1,490,340	\$ 21,406	\$ 1,955,824
Investment income	1,000	1,000	3,970	2,970	2,781
<b>Total Revenues</b>	<u>1,469,934</u>	<u>1,469,934</u>	<u>1,494,310</u>	<u>24,376</u>	<u>1,958,605</u>
<b>Expenditures</b>					
<b>Public Health</b>					
Personnel services	1,969,934	1,969,934	1,760,443	209,491	1,781,768
Total Public Health	1,969,934	1,969,934	1,760,443	209,491	1,781,768
<b>Total Expenditures</b>	<u>1,969,934</u>	<u>1,969,934</u>	<u>1,760,443</u>	<u>209,491</u>	<u>1,781,768</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(500,000)</u>	<u>(500,000)</u>	<u>(266,133)</u>	<u>233,867</u>	<u>176,837</u>
<b>Other Financing Sources (Uses)</b>					
Anticipated grants sources	\$ 125,000	\$ 125,000	\$ -	\$ (125,000)	\$ -
Anticipated grants uses	(125,000)	(125,000)	-	125,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (500,000)</u>	<u>\$ (500,000)</u>	<u>(266,133)</u>	<u>\$ 233,867</u>	<u>176,837</u>
<b>Fund Balance, Beginning of Year</b>			<u>3,385,580</u>		<u>3,208,743</u>
<b>Fund Balance, End of Year</b>			<u>\$ 3,119,447</u>		<u>\$ 3,385,580</u>

## DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 5,107,252	\$ 5,107,252	\$ 5,149,234	\$ 41,982	\$ 5,159,835
Intergovernmental	418,629	418,629	413,697	(4,932)	413,178
Investment income	1,170	1,170	(1,673)	(2,843)	(1,498)
Miscellaneous	-	-	19,433	19,433	399,130
<b>Total Revenues</b>	<u>5,527,051</u>	<u>5,527,051</u>	<u>5,580,691</u>	<u>53,640</u>	<u>5,970,645</u>
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Benefits	2,831,648	2,831,648	2,872,851	(41,203)	2,598,773
Total Personnel Services	<u>2,831,648</u>	<u>2,831,648</u>	<u>2,872,851</u>	<u>(41,203)</u>	<u>2,598,773</u>
Total General Government	<u>2,831,648</u>	<u>2,831,648</u>	<u>2,872,851</u>	<u>(41,203)</u>	<u>2,598,773</u>
<b>Public Health</b>					
Personnel Services					
Benefits	-	-	-	-	867
Total Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>867</u>
Total Public Health	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>867</u>
<b>Public Safety</b>					
Personnel Services					
Benefits	10,126,792	10,126,792	10,274,146	(147,354)	10,099,273
Total Personnel Services	<u>10,126,792</u>	<u>10,126,792</u>	<u>10,274,146</u>	<u>(147,354)</u>	<u>10,099,273</u>
Total Public Safety	<u>10,126,792</u>	<u>10,126,792</u>	<u>10,274,146</u>	<u>(147,354)</u>	<u>10,099,273</u>
<b>Highways, Streets and Bridges</b>					
Personnel Services					
Benefits	-	-	-	-	73,839
Total Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,839</u>
Total Highways, Streets and Bridges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,839</u>
<b>Public Services</b>					
Personnel Services					
Benefits	289,599	289,599	293,813	(4,214)	275,743
Total Personnel Services	<u>289,599</u>	<u>289,599</u>	<u>293,813</u>	<u>(4,214)</u>	<u>275,743</u>
Total Public Services	<u>289,599</u>	<u>289,599</u>	<u>293,813</u>	<u>(4,214)</u>	<u>275,743</u>
<b>Judicial</b>					
Personnel Services					
Benefits	4,205,841	4,205,841	4,267,040	(61,199)	3,935,258
Total Personnel Services	<u>4,205,841</u>	<u>4,205,841</u>	<u>4,267,040</u>	<u>(61,199)</u>	<u>3,935,258</u>
Total Judicial	<u>4,205,841</u>	<u>4,205,841</u>	<u>4,267,040</u>	<u>(61,199)</u>	<u>3,935,258</u>

## DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Conservation and Recreation</b>					
Personnel Services					
Benefits	\$ -	\$ -	\$ -	\$ -	\$ 22,014
Total Personnel Services	-	-	-	-	22,014
Total Conservation and Recreation	-	-	-	-	22,014
<b>Public Works</b>					
Personnel Services					
Benefits	8,027	8,027	8,144	(117)	64,648
Total Personnel Services	8,027	8,027	8,144	(117)	64,648
Total Public Works	8,027	8,027	8,144	(117)	64,648
<b>Educational Services</b>					
Personnel Services					
Benefits	60,757	60,757	61,641	(884)	58,781
Total Personnel Services	60,757	60,757	61,641	(884)	58,781
Total Educational Services	60,757	60,757	61,641	(884)	58,781
Total Expenditures	17,522,664	17,522,664	17,777,635	(254,971)	17,129,196
Excess (Deficiency) of Revenues Over Expenditures	(11,995,613)	(11,995,613)	(12,196,944)	(201,331)	(11,158,551)
<b>Other Financing Sources</b>					
Transfers in	11,995,613	11,995,613	11,995,613	-	11,295,613
Total Other Financing Sources	11,995,613	11,995,613	11,995,613	-	11,295,613
Net Change in Fund Balance	\$ -	\$ -	(201,331)	\$ (201,331)	137,062
<b>Fund Balance, Beginning of Year</b>			1,284,622		1,147,560
<b>Fund Balance, End of Year</b>			\$ 1,083,291		\$ 1,284,622

## DUPAGE COUNTY, ILLINOIS

Social Security Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 3,505,000	\$ 3,505,000	\$ 3,523,162	\$ 18,162	\$ 3,494,850
Investment income	600	600	1,880	1,280	95
Miscellaneous	500	500	11,642	11,142	182,606
<b>Total Revenues</b>	<u>3,506,100</u>	<u>3,506,100</u>	<u>3,536,684</u>	<u>30,584</u>	<u>3,677,551</u>
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Benefits	1,604,549	1,604,549	1,432,953	171,596	1,423,452
Total Personnel Services	1,604,549	1,604,549	1,432,953	171,596	1,423,452
Total General Government	1,604,549	1,604,549	1,432,953	171,596	1,423,452
<b>Public Health</b>					
Personnel Services					
Benefits	-	-	-	-	6,537
Total Personnel Services	-	-	-	-	6,537
Total Public Health	-	-	-	-	6,537
<b>Public Safety</b>					
Personnel Services					
Benefits	3,582,857	3,582,857	3,199,697	383,160	3,295,123
Total Personnel Services	3,582,857	3,582,857	3,199,697	383,160	3,295,123
Total Public Safety	3,582,857	3,582,857	3,199,697	383,160	3,295,123
<b>Highways, Streets and Bridges</b>					
Personnel Services					
Benefits	-	-	-	-	32,196
Total Personnel Services	-	-	-	-	32,196
Total Highways, Streets and Bridges	-	-	-	-	32,196
<b>Public Services</b>					
Personnel Services					
Benefits	191,897	191,897	171,375	20,522	121,424
Total Personnel Services	191,897	191,897	171,375	20,522	121,424
Total Public Services	191,897	191,897	171,375	20,522	121,424
<b>Judicial</b>					
Personnel Services					
Benefits	2,632,993	2,632,993	2,351,414	281,579	2,375,142
Total Personnel Services	2,632,993	2,632,993	2,351,414	281,579	2,375,142
Total Judicial	2,632,993	2,632,993	2,351,414	281,579	2,375,142

## DUPAGE COUNTY, ILLINOIS

Social Security Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Conservation and Recreation</b>					
Personnel Services					
Benefits	\$ -	\$ -	\$ -	\$ -	9,712
Total Personnel Services	-	-	-	-	9,712
Total Conservation and Recreation	-	-	-	-	9,712
<b>Public Works</b>					
Personnel Services					
Benefits	-	-	-	-	26,558
Total Personnel Services	-	-	-	-	26,558
Total Public Works	-	-	-	-	26,558
<b>Educational Services</b>					
Personnel Services					
Benefits	45,804	45,804	40,906	4,898	43,389
Total Personnel Services	45,804	45,804	40,906	4,898	43,389
Total Educational Services	45,804	45,804	40,906	4,898	43,389
Total Expenditures	8,058,100	8,058,100	7,196,345	861,755	7,333,533
Excess (Deficiency) of Revenues Over Expenditures	(4,552,000)	(4,552,000)	(3,659,661)	892,339	(3,655,982)
<b>Other Financing Sources</b>					
Transfers in	4,552,000	4,552,000	3,717,200	(834,800)	3,752,000
Total Other Financing Sources	4,552,000	4,552,000	3,717,200	(834,800)	3,752,000
Net Change in Fund Balance	\$ -	\$ -	57,539	\$ 57,539	96,018
<b>Fund Balance, Beginning of Year</b>			1,685,190		1,589,172
<b>Fund Balance, End of Year</b>			\$ 1,742,729		\$ 1,685,190

## DUPAGE COUNTY, ILLINOIS

Liability Insurance Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 3,005,000	\$ 3,005,000	\$ 3,015,017	\$ 10,017	\$ 3,018,012
Investment income	3,000	3,000	1,659	(1,341)	1,727
Miscellaneous	1,339,000	1,339,000	1,081,770	(257,230)	570,337
Total Revenues	<u>4,347,000</u>	<u>4,347,000</u>	<u>4,098,446</u>	<u>(248,554)</u>	<u>3,590,076</u>
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	218,602	229,674	229,673	1	219,217
Benefits	58,684	62,219	56,293	5,926	50,430
Total Personnel Services	<u>277,286</u>	<u>291,893</u>	<u>285,966</u>	<u>5,927</u>	<u>269,647</u>
Commodities					
Equipment	182,483	167,876	62,045	105,831	150,205
Other commodities	17,500	17,500	7,635	9,865	9,821
Total Commodities	<u>199,983</u>	<u>185,376</u>	<u>69,680</u>	<u>115,696</u>	<u>160,026</u>
Contractual Services					
Professional services	170,000	221,000	192,279	28,721	120,015
Insurance	4,705,600	4,691,600	3,175,050	1,516,550	4,786,167
Travel expenditure	3,000	3,000	1,244	1,756	1,854
Training and education	7,000	15,000	13,670	1,330	6,870
Other contractual services	100,250	55,250	122	55,128	76
Total Contractual Services	<u>4,985,850</u>	<u>4,985,850</u>	<u>3,382,365</u>	<u>1,603,485</u>	<u>4,914,982</u>
Total General Government	<u>5,463,119</u>	<u>5,463,119</u>	<u>3,738,011</u>	<u>1,725,108</u>	<u>5,344,655</u>
Total Expenditures	<u>5,463,119</u>	<u>5,463,119</u>	<u>3,738,011</u>	<u>1,725,108</u>	<u>5,344,655</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,116,119)</u>	<u>(1,116,119)</u>	<u>360,435</u>	<u>1,476,554</u>	<u>(1,754,579)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	300,000	300,000	300,000	-	1,184,120
Transfers out	-	-	-	-	(363,921)
Total Other Financing Sources (Uses)	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>820,199</u>
Net Change in Fund Balance	<u>\$ (816,119)</u>	<u>\$ (816,119)</u>	<u>660,435</u>	<u>\$ 1,476,554</u>	<u>(934,380)</u>
<b>Fund Balance, Beginning of Year</b>			<u>1,318,118</u>		<u>2,252,498</u>
<b>Fund Balance, End of Year</b>			<u>\$ 1,978,553</u>		<u>\$ 1,318,118</u>

## DUPAGE COUNTY, ILLINOIS

Stormwater Drainage Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 9,415,000	\$ 9,415,000	\$ 9,417,907	\$ 2,907	\$ 9,411,897
Fees, licenses and permits	280,000	280,000	286,737	6,737	298,829
Intergovernmental	-	-	45,828	45,828	-
Charges for services	5,500	5,500	2,171	(3,329)	737
Fines and forfeitures	-	-	4,000	4,000	15,000
Investment income	15,000	15,000	14,857	(143)	20,151
Miscellaneous	97,000	97,000	232,788	135,788	50,119
<b>Total Revenues</b>	<u>9,812,500</u>	<u>9,812,500</u>	<u>10,004,288</u>	<u>191,788</u>	<u>9,796,733</u>
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Personnel Services					
Salaries	2,553,676	2,639,741	2,296,354	343,387	2,139,859
Benefits	895,554	912,881	763,553	149,328	768,565
<b>Total Personnel Services</b>	<u>3,449,230</u>	<u>3,552,622</u>	<u>3,059,907</u>	<u>492,715</u>	<u>2,908,424</u>
Commodities					
Equipment	27,250	37,397	35,919	1,478	16,160
Other commodities	57,000	60,611	49,118	11,493	30,262
<b>Total Commodities</b>	<u>84,250</u>	<u>98,008</u>	<u>85,037</u>	<u>12,971</u>	<u>46,422</u>
Contractual Services					
Professional services	1,141,503	1,246,365	1,035,755	210,610	874,593
Insurance	1,750	1,750	-	1,750	-
Utilities	323,825	355,679	189,350	166,329	178,722
Repairs and maintenance	434,500	434,500	118,952	315,548	398,788
Rentals	25,000	25,000	12,274	12,726	11,657
Travel expenditure	3,500	3,500	659	2,841	2,739
Training and education	39,920	42,860	42,710	150	41,359
Other contractual services	1,423,352	1,181,220	366,446	814,774	332,373
<b>Total Contractual Services</b>	<u>3,393,350</u>	<u>3,290,874</u>	<u>1,766,146</u>	<u>1,524,728</u>	<u>1,840,231</u>
<b>Total Conservation and Recreation</b>	<u>6,926,830</u>	<u>6,941,504</u>	<u>4,911,090</u>	<u>2,030,414</u>	<u>4,795,077</u>
<b>Capital Outlay</b>					
Capital outlay	3,513,260	3,498,586	1,021,771	2,476,815	167,628
<b>Total Capital Outlay</b>	<u>3,513,260</u>	<u>3,498,586</u>	<u>1,021,771</u>	<u>2,476,815</u>	<u>167,628</u>
<b>Total Expenditures</b>	<u>10,440,090</u>	<u>10,440,090</u>	<u>5,932,861</u>	<u>4,507,229</u>	<u>4,962,705</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(627,590)</u>	<u>(627,590)</u>	<u>4,071,427</u>	<u>4,699,017</u>	<u>4,834,028</u>

## DUPAGE COUNTY, ILLINOIS

Stormwater Drainage Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Other Financing Sources (Uses)</b>					
Transfers in	\$ 2,850,000	\$ 2,850,000	\$ 2,850,004	\$ 4	\$ 5,205,235
Transfers out	<u>(7,361,343)</u>	<u>(7,361,343)</u>	<u>(7,361,343)</u>	-	<u>(7,357,670)</u>
Total Other Financing Sources (Uses)	<u>(4,511,343)</u>	<u>(4,511,343)</u>	<u>(4,511,339)</u>	<u>4</u>	<u>(2,152,435)</u>
Net Change in Fund Balance	\$ <u>(5,138,933)</u>	\$ <u>(5,138,933)</u>	(439,912)	\$ <u>4,699,021</u>	2,681,593
<b>Fund Balance, Beginning of Year</b>			<u>9,901,467</u>		<u>7,219,874</u>
<b>Fund Balance, End of Year</b>			<u>\$ 9,461,555</u>		<u>\$ 9,901,467</u>

## DUPAGE COUNTY, ILLINOIS

Court Document Storage Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 2,175,800	\$ 2,175,800	\$ 2,374,036	\$ 198,236	\$ 2,074,549
Investment income	-	-	2,797	2,797	2,520
<b>Total Revenues</b>	<u>2,175,800</u>	<u>2,175,800</u>	<u>2,376,833</u>	<u>201,033</u>	<u>2,077,069</u>
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	15,000	15,000	4,643	10,357	82,373
Other commodities	88,007	88,007	43,505	44,502	57,339
<b>Total Commodities</b>	<u>103,007</u>	<u>103,007</u>	<u>48,148</u>	<u>54,859</u>	<u>139,712</u>
Contractual Services					
Professional services	2,518,000	2,518,000	2,517,984	16	2,577,583
Repairs and maintenance	54,979	54,979	54,920	59	34,591
Other contractual services	55,280	55,280	30,521	24,759	48,212
<b>Total Contractual Services</b>	<u>2,628,259</u>	<u>2,628,259</u>	<u>2,603,425</u>	<u>24,834</u>	<u>2,660,386</u>
<b>Total Judicial</b>	<u>2,731,266</u>	<u>2,731,266</u>	<u>2,651,573</u>	<u>79,693</u>	<u>2,800,098</u>
<b>Total Expenditures</b>	<u>2,731,266</u>	<u>2,731,266</u>	<u>2,651,573</u>	<u>79,693</u>	<u>2,800,098</u>
<b>Net Change in Fund Balance</b>	<u>\$ (555,466)</u>	<u>\$ (555,466)</u>	<u>(274,740)</u>	<u>\$ 280,726</u>	<u>(723,029)</u>
<b>Fund Balance, Beginning of Year</b>			<u>415,894</u>		<u>1,138,923</u>
<b>Fund Balance, End of Year</b>			<u>\$ 141,154</u>		<u>\$ 415,894</u>

## DUPAGE COUNTY, ILLINOIS

Crime Laboratory Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Charges for services	\$ 80,317	\$ 80,317	\$ 37,601	\$ (42,716)	\$ 52,081
Investment income	132	132	84	(48)	(74)
Total Revenues	<u>80,449</u>	<u>80,449</u>	<u>37,685</u>	<u>(42,764)</u>	<u>52,007</u>
<b>Expenditures</b>					
<b>Public Safety</b>					
Commodities					
Equipment	2,760	2,760	311	2,449	-
Other commodities	31,390	32,890	32,872	18	22,827
Total Commodities	<u>34,150</u>	<u>35,650</u>	<u>33,183</u>	<u>2,467</u>	<u>22,827</u>
Contractual Services					
Professional services	6,000	2,718	1,800	918	6,053
Repairs and maintenance	52,000	48,782	40,829	7,953	54,487
Travel expenditure	1,735	235	19	216	619
Training and education	5,096	5,096	4,544	552	5,000
Total Contractual Services	<u>64,831</u>	<u>56,831</u>	<u>47,192</u>	<u>9,639</u>	<u>66,159</u>
Total Public Safety	<u>98,981</u>	<u>92,481</u>	<u>80,375</u>	<u>12,106</u>	<u>88,986</u>
<b>Capital Outlay</b>					
Capital outlay	-	6,500	6,412	88	-
Total Capital Outlay	<u>-</u>	<u>6,500</u>	<u>6,412</u>	<u>88</u>	<u>-</u>
Total Expenditures	<u>98,981</u>	<u>98,981</u>	<u>86,787</u>	<u>12,194</u>	<u>88,986</u>
Net Change in Fund Balance	<u>\$ (18,532)</u>	<u>\$ (18,532)</u>	<u>\$ (49,102)</u>	<u>\$ (30,570)</u>	<u>\$ (36,979)</u>
Fund Balance, Beginning of Year			22,391		59,370
Fund Balance (Deficit), End of Year			<u>\$ (26,711)</u>		<u>\$ 22,391</u>

## DUPAGE COUNTY, ILLINOIS

County Clerk Document Storage Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Charges for services	\$ 68,000	\$ 68,000	\$ 88,483	\$ 20,483	\$ 80,379
Investment income	400	400	1,450	1,050	675
<b>Total Revenues</b>	<u>68,400</u>	<u>68,400</u>	<u>89,933</u>	<u>21,533</u>	<u>81,054</u>
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	20,000	19,377	8,131	11,246	2,555
Benefits	-	623	622	1	195
<b>Total Personnel Services</b>	<u>20,000</u>	<u>20,000</u>	<u>8,753</u>	<u>11,247</u>	<u>2,750</u>
Commodities					
Other commodities	12,000	19,700	19,565	135	11,993
<b>Total Commodities</b>	<u>12,000</u>	<u>19,700</u>	<u>19,565</u>	<u>135</u>	<u>11,993</u>
Contractual Services					
Professional services	30,000	23,000	22,463	537	9,083
Repairs and maintenance	5,000	4,300	2,607	1,693	2,207
Other contractual services	16,000	16,000	14,009	1,991	12,540
<b>Total Contractual Services</b>	<u>51,000</u>	<u>43,300</u>	<u>39,079</u>	<u>4,221</u>	<u>23,830</u>
<b>Total General Government</b>	<u>83,000</u>	<u>83,000</u>	<u>67,397</u>	<u>15,603</u>	<u>38,573</u>
<b>Total Expenditures</b>	<u>83,000</u>	<u>83,000</u>	<u>67,397</u>	<u>15,603</u>	<u>38,573</u>
<b>Net Change in Fund Balance</b>	<u>\$ (14,600)</u>	<u>\$ (14,600)</u>	22,536	<u>\$ 37,136</u>	42,481
<b>Fund Balance, Beginning of Year</b>			<u>342,303</u>		<u>299,822</u>
<b>Fund Balance, End of Year</b>			<u>\$ 364,839</u>		<u>\$ 342,303</u>

## DUPAGE COUNTY, ILLINOIS

Arrestee's Medical Cost Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Charges for services	\$ 50,000	\$ 50,000	\$ 41,946	\$ (8,054)	\$ 53,925
Investment income	400	400	428	28	115
Total Revenues	50,400	50,400	42,374	(8,026)	54,040
<b>Expenditures</b>					
<b>Public Safety</b>					
Contractual Services					
Other contractual services	80,000	80,000	80,000	-	-
Total Contractual Services	80,000	80,000	80,000	-	-
Total Public Safety	80,000	80,000	80,000	-	-
Total Expenditures	80,000	80,000	80,000	-	-
Net Change in Fund Balance	\$ (29,600)	\$ (29,600)	(37,626)	\$ (8,026)	54,040
<b>Fund Balance, Beginning of Year</b>			99,070		45,030
<b>Fund Balance, End of Year</b>			\$ 61,444		\$ 99,070

## DUPAGE COUNTY, ILLINOIS

Children's Waiting Room Fee Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Charges for services	\$ 100,000	\$ 100,000	\$ 77,583	\$ (22,417)	\$ 78,634
Investment income	600	600	1,813	1,213	823
Total Revenues	<u>100,600</u>	<u>100,600</u>	<u>79,396</u>	<u>(21,204)</u>	<u>79,457</u>
<b>Expenditures</b>					
<b>Judicial</b>					
Contractual Services					
Other contractual services	<u>100,000</u>	<u>100,000</u>	<u>105,039</u>	<u>(5,039)</u>	<u>109,582</u>
Total Contractual Services	<u>100,000</u>	<u>100,000</u>	<u>105,039</u>	<u>(5,039)</u>	<u>109,582</u>
Total Judicial	<u>100,000</u>	<u>100,000</u>	<u>105,039</u>	<u>(5,039)</u>	<u>109,582</u>
Total Expenditures	<u>100,000</u>	<u>100,000</u>	<u>105,039</u>	<u>(5,039)</u>	<u>109,582</u>
Net Change in Fund Balances	<u>\$ 600</u>	<u>\$ 600</u>	(25,643)	<u>\$ (26,243)</u>	(30,125)
<b>Fund Balance, Beginning of Year</b>			<u>400,708</u>		<u>430,833</u>
<b>Fund Balance, End of Year</b>			<u>\$ 375,065</u>		<u>\$ 400,708</u>

## DUPAGE COUNTY, ILLINOIS

Detention Variance Fee Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Charges for services	\$ 10,000	\$ 10,000	\$ 244,860	\$ 234,860	\$ 15,695
Investment income	700	700	2,086	1,386	(1,144)
Total Revenues	<u>10,700</u>	<u>10,700</u>	<u>246,946</u>	<u>236,246</u>	<u>14,551</u>
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Contractual Services					
Professional services	32,900	32,900	2,421	30,479	-
Total Contractual Services	<u>32,900</u>	<u>32,900</u>	<u>2,421</u>	<u>30,479</u>	<u>-</u>
Total Conservation and Recreation	<u>32,900</u>	<u>32,900</u>	<u>2,421</u>	<u>30,479</u>	<u>-</u>
<b>Capital Outlay</b>					
Capital outlay	245,500	245,500	-	245,500	-
Total Capital Outlay	<u>245,500</u>	<u>245,500</u>	<u>-</u>	<u>245,500</u>	<u>-</u>
Total Expenditures	<u>278,400</u>	<u>278,400</u>	<u>2,421</u>	<u>275,979</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (267,700)</u>	<u>\$ (267,700)</u>	244,525	<u>\$ 512,225</u>	14,551
<b>Fund Balance, Beginning of Year</b>			<u>304,310</u>		<u>289,759</u>
<b>Fund Balance, End of Year</b>			<u>\$ 548,835</u>		<u>\$ 304,310</u>

## DUPAGE COUNTY, ILLINOIS

GIS Recorder Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Charges for services	\$ 156,482	\$ 156,482	\$ 139,136	\$ (17,346)	\$ 146,612
Investment income	700	700	2,572	1,872	1,178
Miscellaneous	-	-	1,500	1,500	-
<b>Total Revenues</b>	<u>157,182</u>	<u>157,182</u>	<u>143,208</u>	<u>(13,974)</u>	<u>147,790</u>
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	53,582	53,582	32,176	21,406	36,770
Benefits	23,777	23,777	12,011	11,766	12,821
<b>Total Personnel Services</b>	<u>77,359</u>	<u>77,359</u>	<u>44,187</u>	<u>33,172</u>	<u>49,591</u>
Commodities					
Equipment	28,500	28,500	19,104	9,396	-
<b>Total Commodities</b>	<u>28,500</u>	<u>28,500</u>	<u>19,104</u>	<u>9,396</u>	<u>-</u>
Contractual Services					
Professional services	85,000	85,000	15,525	69,475	73,025
Repairs and maintenance	20,000	20,000	4,954	15,046	8,564
Rentals	15,000	15,000	6,868	8,132	14,657
Other contractual services	47,674	47,674	5,747	41,927	-
<b>Total Contractual Services</b>	<u>167,674</u>	<u>167,674</u>	<u>33,094</u>	<u>134,580</u>	<u>96,246</u>
<b>Total General Government</b>	<u>273,533</u>	<u>273,533</u>	<u>96,385</u>	<u>177,148</u>	<u>145,837</u>
<b>Total Expenditures</b>	<u>273,533</u>	<u>273,533</u>	<u>96,385</u>	<u>177,148</u>	<u>145,837</u>
<b>Net Change in Fund Balance</b>	<u>\$ (116,351)</u>	<u>\$ (116,351)</u>	<u>46,823</u>	<u>\$ 163,174</u>	<u>1,953</u>
<b>Fund Balance, Beginning of Year</b>			<u>609,496</u>		<u>607,543</u>
<b>Fund Balance, End of Year</b>			<u>\$ 656,319</u>		<u>\$ 609,496</u>

## DUPAGE COUNTY, ILLINOIS

GIS Data Processing Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 1,870,000	\$ 1,870,000	\$ 1,863,604	\$ (6,396)	\$ 1,957,060
Investment income	2,000	2,000	971	(1,029)	1,025
<b>Total Revenues</b>	<u>1,872,000</u>	<u>1,872,000</u>	<u>1,864,575</u>	<u>(7,425)</u>	<u>1,958,085</u>
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	1,108,122	1,115,487	965,799	149,688	920,918
Benefits	318,384	319,149	274,566	44,583	290,281
<b>Total Personnel Services</b>	<u>1,426,506</u>	<u>1,434,636</u>	<u>1,240,365</u>	<u>194,271</u>	<u>1,211,199</u>
Commodities					
Equipment	11,000	11,000	6,182	4,818	6,159
Other commodities	12,000	12,000	3,205	8,795	6,276
<b>Total Commodities</b>	<u>23,000</u>	<u>23,000</u>	<u>9,387</u>	<u>13,613</u>	<u>12,435</u>
Contractual Services					
Professional services	378,618	377,718	53,395	324,323	28,275
Insurance	4,905	4,905	-	4,905	-
Utilities	6,000	6,000	4,646	1,354	5,252
Repairs and maintenance	-	900	900	-	1,865
Rentals	4,400	4,400	2,613	1,787	2,639
Travel expenditure	6,800	6,800	-	6,800	3,804
Training and education	5,100	5,100	3,010	2,090	1,810
Other contractual services	390,040	381,910	159,763	222,147	162,166
<b>Total Contractual Services</b>	<u>795,863</u>	<u>787,733</u>	<u>224,327</u>	<u>563,406</u>	<u>205,811</u>
<b>Total General Government</b>	<u>2,245,369</u>	<u>2,245,369</u>	<u>1,474,079</u>	<u>771,290</u>	<u>1,429,445</u>
<b>Total Expenditures</b>	<u>2,245,369</u>	<u>2,245,369</u>	<u>1,474,079</u>	<u>771,290</u>	<u>1,429,445</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(373,369)</u>	<u>(373,369)</u>	<u>390,496</u>	<u>763,865</u>	<u>528,640</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	219,788
Transfers out	-	-	-	-	(2,526)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>217,262</u>
<b>Net Change in Fund Balance</b>	<u>\$ (373,369)</u>	<u>\$ (373,369)</u>	<u>390,496</u>	<u>\$ 763,865</u>	<u>745,902</u>
<b>Fund Balance (Deficit), Beginning of Year</b>			<u>661,521</u>		<u>(84,381)</u>
<b>Fund Balance, End of Year</b>			<u>\$ 1,052,017</u>		<u>\$ 661,521</u>

## DUPAGE COUNTY, ILLINOIS

Sheriff's Basic Correctional Officer Training Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Investment income	\$ 111	\$ 111	\$ 223	\$ 112	\$ 263
Miscellaneous	<u>175,178</u>	<u>175,178</u>	<u>254,243</u>	<u>79,065</u>	<u>289,051</u>
Total Revenues	<u>175,289</u>	<u>175,289</u>	<u>254,466</u>	<u>79,177</u>	<u>289,314</u>
<b>Expenditures</b>					
<b>Public Safety</b>					
Personnel Services					
Salaries	7,991	15,710	15,709	1	5,874
Benefits	-	6,826	6,825	1	2,137
Total Personnel Services	<u>7,991</u>	<u>22,536</u>	<u>22,534</u>	<u>2</u>	<u>8,011</u>
Commodities					
Equipment	7,573	364	-	364	4,842
Other commodities	<u>12,178</u>	<u>7,127</u>	<u>1,931</u>	<u>5,196</u>	<u>8,442</u>
Total Commodities	<u>19,751</u>	<u>7,491</u>	<u>1,931</u>	<u>5,560</u>	<u>13,284</u>
Contractual Services					
Professional services	7,787	11,832	11,488	344	11,665
Training and education	58,016	49,936	49,936	-	77,855
Other contractual services	<u>64,156</u>	<u>101,106</u>	<u>99,510</u>	<u>1,596</u>	<u>124,257</u>
Total Contractual Services	<u>129,959</u>	<u>162,874</u>	<u>160,934</u>	<u>1,940</u>	<u>213,777</u>
Total Public Safety	<u>157,701</u>	<u>192,901</u>	<u>185,399</u>	<u>7,502</u>	<u>235,072</u>
Total Expenditures	<u>157,701</u>	<u>192,901</u>	<u>185,399</u>	<u>7,502</u>	<u>235,072</u>
Net Change in Fund Balance	<u>\$ 17,588</u>	<u>\$ (17,612)</u>	69,067	<u>\$ 86,679</u>	54,242
<b>Fund Balance (Deficit), Beginning of Year</b>			<u>31,049</u>		<u>(23,193)</u>
<b>Fund Balance, End of Year</b>			<u>\$ 100,116</u>		<u>\$ 31,049</u>

## DUPAGE COUNTY, ILLINOIS

Economic Development and Planning Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Fees, licenses and permits	\$ 2,657,500	\$ 2,657,500	\$ 1,671,671	\$ (985,829)	\$ 1,968,354
Intergovernmental	42,400	42,400	41,573	(827)	32,393
Charges for services	489,100	489,100	467,022	(22,078)	453,336
Fines and forfeitures	70,500	70,500	104,089	33,589	128,495
Investment income	2,600	2,600	4,941	2,341	18,401
Miscellaneous	18,000	18,000	10,118	(7,882)	22,528
<b>Total Revenues</b>	<u>3,280,100</u>	<u>3,280,100</u>	<u>2,299,414</u>	<u>(980,686)</u>	<u>2,623,507</u>
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	1,466,484	1,410,954	1,402,956	7,998	1,354,858
Benefits	560,693	616,223	595,828	20,395	517,548
<b>Total Personnel Services</b>	<u>2,027,177</u>	<u>2,027,177</u>	<u>1,998,784</u>	<u>28,393</u>	<u>1,872,406</u>
Commodities					
Equipment	17,900	17,900	5,353	12,547	19,782
Other commodities	32,800	32,800	24,675	8,125	29,846
<b>Total Commodities</b>	<u>50,700</u>	<u>50,700</u>	<u>30,028</u>	<u>20,672</u>	<u>49,628</u>
Contractual Services					
Professional services	182,360	182,360	107,468	74,892	108,147
Insurance	-	58,279	58,278	1	-
Utilities	12,300	12,145	10,186	1,959	8,956
Repairs and maintenance	28,000	28,351	9,839	18,512	12,081
Rentals	9,750	9,750	7,896	1,854	8,432
Travel expenditure	3,000	3,015	2,028	987	3,217
Training and education	7,000	7,155	4,930	2,225	5,050
Other contractual services	597,300	530,655	72,504	458,151	512,654
<b>Total Contractual Services</b>	<u>839,710</u>	<u>831,710</u>	<u>273,129</u>	<u>558,581</u>	<u>658,537</u>
<b>Total Public Services</b>	<u>2,917,587</u>	<u>2,909,587</u>	<u>2,301,941</u>	<u>607,646</u>	<u>2,580,571</u>
<b>Capital Outlay</b>					
Capital outlay	48,000	56,000	44,932	11,068	64,127
<b>Total Capital Outlay</b>	<u>48,000</u>	<u>56,000</u>	<u>44,932</u>	<u>11,068</u>	<u>64,127</u>
<b>Total Expenditures</b>	<u>2,965,587</u>	<u>2,965,587</u>	<u>2,346,873</u>	<u>618,714</u>	<u>2,644,698</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>314,513</u>	<u>314,513</u>	<u>(47,459)</u>	<u>(361,972)</u>	<u>(21,191)</u>

## DUPAGE COUNTY, ILLINOIS

Economic Development and Planning Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Other Financing Sources (Uses)</b>					
Sale of capital assets	\$ -	\$ -	\$ 700	\$ 700	\$ -
Transfers in	-	-	-	-	2,335,043
Transfers out	-	-	-	-	(102,604)
Total Other Financing Sources (Uses)	-	-	700	700	2,232,439
Net Change in Fund Balance	<u>\$ 314,513</u>	<u>\$ 314,513</u>	(46,759)	<u>\$ (361,272)</u>	2,211,248
<b>Fund Balance, Beginning of Year</b>			2,219,340		8,092
<b>Fund Balance, End of Year</b>			<u>\$ 2,172,581</u>		<u>\$ 2,219,340</u>

## DUPAGE COUNTY, ILLINOIS

Neutral Site Custody Exchange Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 200,000	\$ 200,000	\$ 207,113	\$ 7,113	\$ 209,717
Investment income	-	-	2,071	2,071	927
<b>Total Revenues</b>	<b>200,000</b>	<b>200,000</b>	<b>209,184</b>	<b>9,184</b>	<b>210,644</b>
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	145,512	145,482	76,597	68,885	101,667
Benefits	45,508	45,538	21,838	23,700	28,311
<b>Total Personnel Services</b>	<b>191,020</b>	<b>191,020</b>	<b>98,435</b>	<b>92,585</b>	<b>129,978</b>
Commodities					
Equipment	1,385	585	376	209	3,432
Other commodities	2,850	3,650	3,103	547	3,631
<b>Total Commodities</b>	<b>4,235</b>	<b>4,235</b>	<b>3,479</b>	<b>756</b>	<b>7,063</b>
Contractual Services					
Professional services	850	850	-	850	14,000
Rentals	1,000	1,000	663	337	663
Travel expenditure	375	375	187	188	1,084
Training and education	2,500	2,350	1,030	1,320	915
Other contractual services	54,045	54,195	40,545	13,650	54,403
<b>Total Contractual Services</b>	<b>58,770</b>	<b>58,770</b>	<b>42,425</b>	<b>16,345</b>	<b>71,065</b>
<b>Total Judicial</b>	<b>254,025</b>	<b>254,025</b>	<b>144,339</b>	<b>109,686</b>	<b>208,106</b>
<b>Total Expenditures</b>	<b>254,025</b>	<b>254,025</b>	<b>144,339</b>	<b>109,686</b>	<b>208,106</b>
Excess (Deficiency) of Revenues Over Expenditures	(54,025)	(54,025)	64,845	118,870	2,538
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	15,892
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,892</b>
Net Change in Fund Balance	\$ (54,025)	\$ (54,025)	64,845	\$ 118,870	18,430
<b>Fund Balance, Beginning of Year</b>			<b>463,703</b>		<b>445,273</b>
<b>Fund Balance, End of Year</b>			<b>\$ 528,548</b>		<b>\$ 463,703</b>

## DUPAGE COUNTY, ILLINOIS

Sheriff's Police Vehicle Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Charges for services	\$ 38,961	\$ 38,961	\$ -	\$ (38,961)	\$ -
Fines and forfeitures	-	-	26,232	26,232	30,689
Investment income	116	116	-	(116)	-
<b>Total Revenues</b>	<u>39,077</u>	<u>39,077</u>	<u>26,232</u>	<u>(12,845)</u>	<u>30,689</u>
<b>Expenditures</b>					
<b>Public Safety</b>					
Commodities					
Equipment	-	-	-	-	48,355
Total Commodities	-	-	-	-	48,355
Total Public Safety	-	-	-	-	48,355
Total Expenditures	-	-	-	-	48,355
Net Change in Fund Balance	<u>\$ 39,077</u>	<u>\$ 39,077</u>	26,232	<u>\$ (12,845)</u>	(17,666)
<b>Fund Balance (Deficit), Beginning of Year</b>			<u>(79,167)</u>		<u>(61,501)</u>
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (52,935)</u>		<u>\$ (79,167)</u>

## DUPAGE COUNTY, ILLINOIS

Rental Housing Support Program Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 179	\$ 179	\$ 168
Total Revenues	-	-	179	179	168
<b>Expenditures</b>					
<b>Public Services</b>					
Commodities					
Equipment	-	-	-	-	2,481
Other commodities	-	-	-	-	958
Total Commodities	-	-	-	-	3,439
Contractual Services					
Professional services	17,500	17,500	6,636	10,864	75,020
Repairs and maintenance	-	-	-	-	4,163
Travel expenditure	-	-	-	-	2,804
Other contractual services	17,500	17,500	-	17,500	35,818
Total Contractual Services	35,000	35,000	6,636	28,364	117,805
Total Public Services	35,000	35,000	6,636	28,364	121,244
Total Expenditures	35,000	35,000	6,636	28,364	121,244
Net Change in Fund Balance	\$ (35,000)	\$ (35,000)	(6,457)	\$ 28,543	(121,076)
<b>Fund Balance, Beginning of Year</b>			6,457		127,533
<b>Fund Balance, End of Year</b>			\$ -		\$ 6,457

## DUPAGE COUNTY, ILLINOIS

OEM Community Education and Voluntary Outreach Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 26,000	\$ 26,000	\$ 20,495	\$ (5,505)	\$ 20,717
Investment income	-	-	33	33	12
Miscellaneous	-	-	-	-	1,480
<b>Total Revenues</b>	<u>26,000</u>	<u>26,000</u>	<u>20,528</u>	<u>(5,472)</u>	<u>22,209</u>
<b>Expenditures</b>					
<b>Public Safety</b>					
Commodities					
Equipment	-	746	746	-	270
Other commodities	2,000	1,930	1,333	597	1,417
<b>Total Commodities</b>	<u>2,000</u>	<u>2,676</u>	<u>2,079</u>	<u>597</u>	<u>1,687</u>
Contractual Services					
Professional services	4,000	3,324	1,321	2,003	831
Other contractual services	20,000	20,000	16,687	3,313	15,459
<b>Total Contractual Services</b>	<u>24,000</u>	<u>23,324</u>	<u>18,008</u>	<u>5,316</u>	<u>16,290</u>
<b>Total Public Safety</b>	<u>26,000</u>	<u>26,000</u>	<u>20,087</u>	<u>5,913</u>	<u>17,977</u>
<b>Total Expenditures</b>	<u>26,000</u>	<u>26,000</u>	<u>20,087</u>	<u>5,913</u>	<u>17,977</u>
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	441	<u>\$ 441</u>	4,232
<b>Fund Balance, Beginning of Year</b>			<u>4,994</u>		<u>762</u>
<b>Fund Balance, End of Year</b>			<u>\$ 5,435</u>		<u>\$ 4,994</u>

## DUPAGE COUNTY, ILLINOIS

Convalescent Center Foundation Funded Projects Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 546	\$ 546	\$ 273
Miscellaneous	150,000	150,000	7,359	(142,641)	(22)
Total Revenues	150,000	150,000	7,905	(142,095)	251
<b>Expenditures</b>					
<b>Public Health</b>					
Commodities					
Equipment	-	-	(14,010)	14,010	-
Repairs and maintenance	-	7,359	7,359	-	-
Total Public Health	-	7,359	(6,651)	14,010	-
<b>Capital Outlay</b>					
Capital outlay	150,000	142,641	49,460	93,181	84,550
Total Capital Outlay	150,000	142,641	49,460	93,181	84,550
Total Expenditures	150,000	150,000	42,809	107,191	84,550
Net Change in Fund Balance	\$ -	\$ -	(34,904)	\$ (34,904)	(84,299)
<b>Fund Balance, Beginning of Year</b>			57,539		141,838
<b>Fund Balance, End of Year</b>			\$ 22,635		\$ 57,539

## DUPAGE COUNTY, ILLINOIS

Coroner's Fee Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Charges for services	\$ 142,000	\$ 142,000	\$ 187,975	\$ 45,975	\$ 193,635
Investment income	-	-	512	512	244
Total Revenues	<u>142,000</u>	<u>142,000</u>	<u>188,487</u>	<u>46,487</u>	<u>193,879</u>
<b>Expenditures</b>					
<b>Public Safety</b>					
Personnel Services					
Salaries	49,800	73,560	73,559	1	44,698
Benefits	<u>19,787</u>	<u>21,923</u>	<u>20,117</u>	<u>1,806</u>	<u>13,090</u>
Total Personnel Services	<u>69,587</u>	<u>95,483</u>	<u>93,676</u>	<u>1,807</u>	<u>57,788</u>
Commodities					
Equipment	1,000	8,652	8,581	71	22,225
Other commodities	<u>25,364</u>	<u>18,414</u>	<u>17,974</u>	<u>440</u>	<u>24,011</u>
Total Commodities	<u>26,364</u>	<u>27,066</u>	<u>26,555</u>	<u>511</u>	<u>46,236</u>
Contractual Services					
Professional services	18,000	97,753	91,485	6,268	77,211
Utilities	2,945	445	-	445	-
Repairs and maintenance	5,500	400	220	180	2,411
Rentals	1,500	800	720	80	600
Travel expenditure	3,500	3,326	3,318	8	845
Training and education	14,500	5,250	5,125	125	9,402
Other contractual services	<u>1,896</u>	<u>3,269</u>	<u>2,746</u>	<u>523</u>	<u>3,148</u>
Total Contractual Services	<u>47,841</u>	<u>111,243</u>	<u>103,614</u>	<u>7,629</u>	<u>93,617</u>
Total Public Safety	<u>143,792</u>	<u>233,792</u>	<u>223,845</u>	<u>9,947</u>	<u>197,641</u>
<b>Capital Outlay</b>					
Capital outlay	-	-	-	-	18,163
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,163</u>
Total Expenditures	<u>143,792</u>	<u>233,792</u>	<u>223,845</u>	<u>9,947</u>	<u>215,804</u>
Net Change in Fund Balance	<u>\$ (1,792)</u>	<u>\$ (91,792)</u>	<u>(35,358)</u>	<u>\$ 56,434</u>	<u>(21,925)</u>
<b>Fund Balance, Beginning of Year</b>			<u>57,032</u>		<u>78,957</u>
<b>Fund Balance, End of Year</b>			<u>\$ 21,674</u>		<u>\$ 57,032</u>

## DUPAGE COUNTY, ILLINOIS

Circuit Clerk Operations and Administration Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Charges for services	\$ 134,000	\$ 134,000	\$ 103,991	\$ (30,009)	\$ 316,097
Investment income	-	-	301	301	2
Miscellaneous	-	-	-	-	(11)
<b>Total Revenues</b>	<u>134,000</u>	<u>134,000</u>	<u>104,292</u>	<u>(29,708)</u>	<u>316,088</u>
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Benefits	-	-	-	-	(27)
<b>Total Personnel Services</b>	-	-	-	-	(27)
Commodities					
Equipment	15,000	15,000	686	14,314	2,232
Other commodities	6,000	6,000	96	5,904	297
<b>Total Commodities</b>	<u>21,000</u>	<u>21,000</u>	<u>782</u>	<u>20,218</u>	<u>2,529</u>
Contractual Services					
Professional services	60,000	60,000	304,008	(244,008)	27,923
Utilities	16,000	26,000	22,468	3,532	17,116
Repairs and maintenance	-	-	-	-	12,460
Rentals	55,000	55,000	51,093	3,907	51,273
Travel expenditure	5,000	5,000	282	4,718	6,033
Training and education	6,000	6,000	1,770	4,230	2,989
Other contractual services	46,500	36,500	-	36,500	23
<b>Total Contractual Services</b>	<u>188,500</u>	<u>188,500</u>	<u>379,621</u>	<u>(191,121)</u>	<u>117,817</u>
<b>Total Judicial</b>	<u>209,500</u>	<u>209,500</u>	<u>380,403</u>	<u>(170,903)</u>	<u>120,319</u>
<b>Total Expenditures</b>	<u>209,500</u>	<u>209,500</u>	<u>380,403</u>	<u>(170,903)</u>	<u>120,319</u>
<b>Net Change in Fund Balance</b>	<u>\$ (75,500)</u>	<u>\$ (75,500)</u>	<u>(276,111)</u>	<u>\$ (200,611)</u>	<u>195,769</u>
<b>Fund Balance, Beginning of Year</b>			<u>479,265</u>		<u>283,496</u>
<b>Fund Balance, End of Year</b>			<u>\$ 203,154</u>		<u>\$ 479,265</u>

## DUPAGE COUNTY, ILLINOIS

Youth Home Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 1,250,000	\$ 1,250,000	\$ 1,253,359	\$ 3,359	\$ 1,265,247
Intergovernmental	110,000	110,000	186,387	76,387	252,896
Charges for services	2,500	2,500	1,925	(575)	7,645
Investment income	-	-	5,131	5,131	3,239
Miscellaneous	-	-	4	4	702
<b>Total Revenues</b>	<u>1,362,500</u>	<u>1,362,500</u>	<u>1,446,806</u>	<u>84,306</u>	<u>1,529,729</u>
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	357,560	368,999	366,864	2,135	338,579
Benefits	124,072	123,042	121,342	1,700	117,487
<b>Total Personnel Services</b>	<u>481,632</u>	<u>492,041</u>	<u>488,206</u>	<u>3,835</u>	<u>456,066</u>
Commodities					
Equipment	5,000	4,600	3,975	625	2,749
Other commodities	11,638	12,038	5,245	6,793	6,360
<b>Total Commodities</b>	<u>16,638</u>	<u>16,638</u>	<u>9,220</u>	<u>7,418</u>	<u>9,109</u>
Contractual Services					
Professional services	720,645	704,236	566,911	137,325	472,963
Utilities	9,000	9,000	7,630	1,370	7,511
Repairs and maintenance	3,465	9,465	3,408	6,057	847
Rentals	1,409	1,409	1,397	12	1,397
Travel expenditure	850	850	104	746	812
Training and education	700	700	212	488	205
Other contractual services	5,661	5,661	156	5,505	291
<b>Total Contractual Services</b>	<u>741,730</u>	<u>731,321</u>	<u>579,818</u>	<u>151,503</u>	<u>484,026</u>
<b>Total Judicial</b>	<u>1,240,000</u>	<u>1,240,000</u>	<u>1,077,244</u>	<u>162,756</u>	<u>949,201</u>
<b>Capital Outlay</b>					
Capital outlay	10,000	10,000	10,000	-	-
<b>Total Capital Outlay</b>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,087,244</u>	<u>162,756</u>	<u>949,201</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>112,500</u>	<u>112,500</u>	<u>359,562</u>	<u>247,062</u>	<u>580,528</u>

## DUPAGE COUNTY, ILLINOIS

Youth Home Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	150,000
Sale of capital assets	-	-	-	-	175
Total Other Financing Sources	-	-	-	-	150,175
Net Change in Fund Balance	\$ 112,500	\$ 112,500	359,562	\$ 247,062	730,703
<b>Fund Balance, Beginning of Year</b>			1,423,314		692,611
<b>Fund Balance, End of Year</b>			\$ 1,782,876		\$ 1,423,314

## DUPAGE COUNTY, ILLINOIS

Drug Court and MICAP Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 164,000	\$ 164,000	\$ 60,315	\$ (103,685)	\$ 94,749
Charges for services	470,000	470,000	282,194	(187,806)	391,987
Investment income	-	-	1,285	1,285	444
<b>Total Revenues</b>	<b>634,000</b>	<b>634,000</b>	<b>343,794</b>	<b>(290,206)</b>	<b>487,180</b>
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	205,562	205,562	90,835	114,727	143,552
Benefits	100,524	100,524	39,162	61,362	62,104
<b>Total Personnel Services</b>	<b>306,086</b>	<b>306,086</b>	<b>129,997</b>	<b>176,089</b>	<b>205,656</b>
Commodities					
Other commodities	500	500	388	112	278
<b>Total Commodities</b>	<b>500</b>	<b>500</b>	<b>388</b>	<b>112</b>	<b>278</b>
Contractual Services					
Professional services	124,300	123,300	30,380	92,920	139,044
Utilities	707	707	-	707	-
Rentals	2,870	3,570	2,938	632	5,167
Travel expenditure	300	600	260	340	121
Training and education	1,050	1,050	35	1,015	-
Other contractual services	90,672	90,672	81,619	9,053	-
<b>Total Contractual Services</b>	<b>219,899</b>	<b>219,899</b>	<b>115,232</b>	<b>104,667</b>	<b>144,332</b>
<b>Total Judicial</b>	<b>526,485</b>	<b>526,485</b>	<b>245,617</b>	<b>280,868</b>	<b>350,266</b>
<b>Total Expenditures</b>	<b>526,485</b>	<b>526,485</b>	<b>245,617</b>	<b>280,868</b>	<b>350,266</b>
<b>Net Change in Fund Balance</b>	<b>\$ 107,515</b>	<b>\$ 107,515</b>	<b>98,177</b>	<b>\$ (9,338)</b>	<b>136,914</b>
<b>Fund Balance, Beginning of Year</b>			<b>319,519</b>		<b>182,605</b>
<b>Fund Balance, End of Year</b>			<b>\$ 417,696</b>		<b>\$ 319,519</b>

## DUPAGE COUNTY, ILLINOIS

Local Gasoline Tax Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Fees, licenses and permits	\$ 581,000	\$ 581,000	\$ 688,974	\$ 107,974	\$ 1,002,633
Charges for services	1,405,000	1,405,000	1,013,968	(391,032)	1,327,038
Intergovernmental	1,200,000	1,200,000	592,852	(607,148)	626,607
Investment income	25,000	25,000	39,314	14,314	34,002
Miscellaneous	215,000	215,000	568,874	353,874	367,084
<b>Total Revenues</b>	<b>3,426,000</b>	<b>3,426,000</b>	<b>2,903,982</b>	<b>(522,018)</b>	<b>3,357,364</b>
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	384,076	383,475	308,614	74,861	154,849
Benefits	5,855	138,456	96,905	41,551	63,892
<b>Total Personnel Services</b>	<b>389,931</b>	<b>521,931</b>	<b>405,519</b>	<b>116,412</b>	<b>218,741</b>
Commodities					
Equipment	12,000	12,000	6,824	5,176	1,880
Other commodities	201,850	202,100	186,545	15,555	141,793
<b>Total Commodities</b>	<b>213,850</b>	<b>214,100</b>	<b>193,369</b>	<b>20,731</b>	<b>143,673</b>
Contractual Services					
Utilities	3,600	3,300	1,922	1,378	1,598
Repairs and maintenance	700	700	547	153	391
Training and education	400	400	328	72	165
Other contractual services	12,900	10,400	8,300	2,100	11,455
<b>Total Contractual Services</b>	<b>17,600</b>	<b>14,800</b>	<b>11,097</b>	<b>3,703</b>	<b>13,609</b>
<b>Total General Government</b>	<b>621,381</b>	<b>750,831</b>	<b>609,985</b>	<b>140,846</b>	<b>376,023</b>
<b>Highway, Streets and Bridges</b>					
Personnel Services					
Salaries	6,760,158	6,740,049	6,401,264	338,785	6,360,648
Benefits	3,328,605	3,270,214	2,677,304	592,910	2,635,801
<b>Total Personnel Services</b>	<b>10,088,763</b>	<b>10,010,263</b>	<b>9,078,568</b>	<b>931,695</b>	<b>8,996,449</b>
Commodities					
Equipment	110,100	110,100	84,989	25,111	129,571
Other commodities	5,390,300	5,142,900	2,721,173	2,421,727	2,815,557
<b>Total Commodities</b>	<b>5,500,400</b>	<b>5,253,000</b>	<b>2,806,162</b>	<b>2,446,838</b>	<b>2,945,128</b>
Contractual Services					
Professional services	729,500	729,500	245,330	484,170	97,445
Insurance	341,000	808,543	792,541	16,002	-
Utilities	537,550	544,184	331,471	212,713	346,502
Repairs and maintenance	2,348,971	2,353,243	2,083,337	269,906	2,010,290
Rentals	34,720	34,720	20,739	13,981	21,569
Travel expenditure	17,000	17,000	5,860	11,140	8,683
Training and education	54,000	55,100	46,205	8,895	51,808
Other contractual services	910,332	827,233	210,819	616,414	522,860
<b>Total Contractual Services</b>	<b>4,973,073</b>	<b>5,369,523</b>	<b>3,736,302</b>	<b>1,633,221</b>	<b>3,059,157</b>
<b>Total Highway, Streets and Bridges</b>	<b>20,562,236</b>	<b>20,632,786</b>	<b>15,621,032</b>	<b>5,011,754</b>	<b>15,000,734</b>

## DUPAGE COUNTY, ILLINOIS

Local Gasoline Tax Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Capital Outlay</b>					
Capital outlay	\$ 13,486,578	\$ 13,286,578	\$ 4,476,456	\$ 8,810,122	\$ 10,753,177
Total Capital Outlay	<u>13,486,578</u>	<u>13,286,578</u>	<u>4,476,456</u>	<u>8,810,122</u>	<u>10,753,177</u>
Total Expenditures	<u>34,670,195</u>	<u>34,670,195</u>	<u>20,707,473</u>	<u>13,962,722</u>	<u>26,129,934</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(31,244,195)</u>	<u>(31,244,195)</u>	<u>(17,803,491)</u>	<u>13,440,704</u>	<u>(22,772,570)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	18,800,000	18,800,000	16,101,136	(2,698,864)	22,148,536
Transfers out	-	-	-	-	(684,522)
Sale of capital assets	<u>1,500,000</u>	<u>1,500,000</u>	<u>263,877</u>	<u>(1,236,123)</u>	<u>4,175</u>
Total Other Financing Sources (Uses)	<u>20,300,000</u>	<u>20,300,000</u>	<u>16,365,013</u>	<u>(3,934,987)</u>	<u>21,468,189</u>
Net Change in Fund Balance	<u>\$ (10,944,195)</u>	<u>\$ (10,944,195)</u>	<u>(1,438,478)</u>	<u>\$ 9,505,717</u>	<u>(1,304,381)</u>
<b>Fund Balance, Beginning of Year</b>			<u>11,079,442</u>		<u>12,383,823</u>
<b>Fund Balance, End of Year</b>			<u>\$ 9,640,964</u>		<u>\$ 11,079,442</u>

## DUPAGE COUNTY, ILLINOIS

Highway Motor Fuel Tax Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 1,512,164	\$ 1,512,164	\$ 1,209,110	\$ (303,054)	\$ 1,048,200
Investment income	25,000	25,000	64,147	39,147	40,626
Miscellaneous	-	-	143,792	143,792	281,634
<b>Total Revenues</b>	<u>1,537,164</u>	<u>1,537,164</u>	<u>1,417,049</u>	<u>(120,115)</u>	<u>1,370,460</u>
<b>Expenditures</b>					
<b>Highway, Streets and Bridges</b>					
Contractual Services					
Professional services	600,000	600,000	130,782	469,218	166,145
Repairs and maintenance	6,650,000	6,650,000	5,461,826	1,188,174	4,450,591
Other contractual services	20,000	20,000	2,000	18,000	1,333
Total Contractual Services	<u>7,270,000</u>	<u>7,270,000</u>	<u>5,594,608</u>	<u>1,675,392</u>	<u>4,618,069</u>
Total Highway, Streets and Bridges	<u>7,270,000</u>	<u>7,270,000</u>	<u>5,594,608</u>	<u>1,675,392</u>	<u>4,618,069</u>
<b>Capital Outlay</b>					
Capital outlay	<u>14,084,916</u>	<u>14,084,916</u>	<u>5,430,725</u>	<u>8,654,191</u>	<u>5,877,192</u>
Total Capital Outlay	<u>14,084,916</u>	<u>14,084,916</u>	<u>5,430,725</u>	<u>8,654,191</u>	<u>5,877,192</u>
<b>Total Expenditures</b>	<u>21,354,916</u>	<u>21,354,916</u>	<u>11,025,333</u>	<u>10,329,583</u>	<u>10,495,261</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(19,817,752)</u>	<u>(19,817,752)</u>	<u>(9,608,284)</u>	<u>10,209,468</u>	<u>(9,124,801)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	4,800,000	4,800,000	4,837,128	37,128	13,736,190
Transfers out	-	-	(25,562)	(25,562)	(4,000,000)
Total Other Financing Sources (Uses)	<u>4,800,000</u>	<u>4,800,000</u>	<u>4,811,566</u>	<u>11,566</u>	<u>9,736,190</u>
Net Change in Fund Balance	<u>\$ (15,017,752)</u>	<u>\$ (15,017,752)</u>	<u>(4,796,718)</u>	<u>\$ 10,221,034</u>	<u>611,389</u>
<b>Fund Balance, Beginning of Year</b>			<u>14,562,621</u>		<u>13,951,232</u>
<b>Fund Balance, End of Year</b>			<u>\$ 9,765,903</u>		<u>\$ 14,562,621</u>

## DUPAGE COUNTY, ILLINOIS

Animal Control Act Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 1,779,259	\$ 1,779,259	\$ 1,717,498	\$ (61,761)	\$ 1,820,237
Fines and forfeitures	3,394	3,394	8,322	4,928	5,539
Investment income	2,190	2,190	6,189	3,999	3,942
Miscellaneous	211,088	361,088	275,572	(85,516)	3,443
<b>Total Revenues</b>	<b>1,995,931</b>	<b>2,145,931</b>	<b>2,007,581</b>	<b>(138,350)</b>	<b>1,833,161</b>
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	853,315	850,315	814,750	35,565	727,973
Benefits	355,357	358,357	287,290	71,067	296,403
<b>Total Personnel Services</b>	<b>1,208,672</b>	<b>1,208,672</b>	<b>1,102,040</b>	<b>106,632</b>	<b>1,024,376</b>
Commodities					
Equipment	10,000	10,000	7,951	2,049	20,026
Other commodities	139,114	139,114	103,502	35,612	94,125
<b>Total Commodities</b>	<b>149,114</b>	<b>149,114</b>	<b>111,453</b>	<b>37,661</b>	<b>114,151</b>
Contractual Services					
Professional services	132,750	160,750	160,750	-	136,775
Insurance	10,400	10,400	4,831	5,569	222
Utilities	64,137	68,695	33,936	34,759	41,147
Repairs and maintenance	18,500	18,500	9,477	9,023	13,968
Rentals	6,500	6,500	4,834	1,666	5,180
Travel expenditure	5,500	5,500	3,442	2,058	2,003
Training and education	14,000	5,225	3,045	2,180	1,802
Other contractual services	172,850	149,067	51,450	97,617	58,451
<b>Total Contractual Services</b>	<b>424,637</b>	<b>424,637</b>	<b>271,765</b>	<b>152,872</b>	<b>259,548</b>
<b>Total General Government</b>	<b>1,782,423</b>	<b>1,782,423</b>	<b>1,485,258</b>	<b>297,165</b>	<b>1,398,075</b>
<b>Capital Outlay</b>					
Capital outlay	812,000	962,000	961,783	217	21,187
<b>Total Capital Outlay</b>	<b>812,000</b>	<b>962,000</b>	<b>961,783</b>	<b>217</b>	<b>21,187</b>
<b>Total Expenditures</b>	<b>2,594,423</b>	<b>2,744,423</b>	<b>2,447,041</b>	<b>297,382</b>	<b>1,419,262</b>
Excess (Deficiency) of Revenues Over Expenditures	(598,492)	(598,492)	(439,460)	159,032	413,899

## DUPAGE COUNTY, ILLINOIS

Animal Control Act Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Other Financing Sources (Uses)</b>					
Transfers in	\$ -	\$ -	\$ -	\$ -	\$ 118,373
Transfers out	-	-	-	-	(94,468)
Total Other Financing Sources (Uses)	-	-	-	-	23,905
Net Change in Fund Balance	<u>\$ (598,492)</u>	<u>\$ (598,492)</u>	(439,460)	<u>\$ 159,032</u>	437,804
<b>Fund Balance, Beginning of Year</b>			1,561,189		1,123,385
<b>Fund Balance, End of Year</b>			<u>\$ 1,121,729</u>		<u>\$ 1,561,189</u>

## DUPAGE COUNTY, ILLINOIS

Law Library Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 388,000	\$ 388,000	\$ 345,833	\$ (42,167)	\$ 354,383
Investment income	-	-	4,138	4,138	2,786
Miscellaneous	-	-	323	323	200
<b>Total Revenues</b>	<u>388,000</u>	<u>388,000</u>	<u>350,294</u>	<u>(37,706)</u>	<u>357,369</u>
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	159,371	166,614	166,614	-	155,446
Benefits	56,438	57,692	57,690	2	73,660
<b>Total Personnel Services</b>	<u>215,809</u>	<u>224,306</u>	<u>224,304</u>	<u>2</u>	<u>229,106</u>
Commodities					
Equipment	11,400	11,400	5,776	5,624	433
Other commodities	260,000	260,000	226,020	33,980	267,610
<b>Total Commodities</b>	<u>271,400</u>	<u>271,400</u>	<u>231,796</u>	<u>39,604</u>	<u>268,043</u>
Contractual Services					
Professional services	2,530	2,530	2,490	40	4,290
Utilities	100	42	-	42	-
Repairs and maintenance	500	500	-	500	-
Rentals	3,310	3,368	3,368	(0)	3,429
Travel expenditure	1,600	1,600	-	1,600	-
Training and education	1,600	1,600	1,196	404	358
Other contractual services	79,885	71,388	2,938	68,450	2,500
<b>Total Contractual Services</b>	<u>89,525</u>	<u>81,028</u>	<u>9,992</u>	<u>71,036</u>	<u>10,577</u>
<b>Total Judicial</b>	<u>576,734</u>	<u>576,734</u>	<u>466,092</u>	<u>110,642</u>	<u>507,726</u>
<b>Capital Outlay</b>					
Capital outlay	50,000	50,000	49,904	96	-
<b>Total Capital Outlay</b>	<u>50,000</u>	<u>50,000</u>	<u>49,904</u>	<u>96</u>	<u>-</u>
<b>Total Expenditures</b>	<u>626,734</u>	<u>626,734</u>	<u>515,996</u>	<u>110,738</u>	<u>507,726</u>
<b>Net Change in Fund Balance</b>	<u>\$ (238,734)</u>	<u>\$ (238,734)</u>	<u>(165,702)</u>	<u>\$ 73,032</u>	<u>(150,357)</u>
<b>Fund Balance, Beginning of Year</b>			<u>922,115</u>		<u>1,072,472</u>
<b>Fund Balance, End of Year</b>			<u>\$ 756,413</u>		<u>\$ 922,115</u>

## DUPAGE COUNTY, ILLINOIS

Probation Services Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Charges for services	\$ 1,082,600	\$ 1,082,600	\$ 1,069,365	\$ (13,235)	\$ 1,210,539
Investment income	-	-	18,387	18,387	7,505
Miscellaneous	10,000	10,000	10,067	67	10,434
<b>Total Revenues</b>	<u>1,092,600</u>	<u>1,092,600</u>	<u>1,097,819</u>	<u>5,219</u>	<u>1,228,478</u>
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	80,400	81,400	80,413	987	40,572
Other commodities	114,003	113,003	77,236	35,767	49,030
<b>Total Commodities</b>	<u>194,403</u>	<u>194,403</u>	<u>157,649</u>	<u>36,754</u>	<u>89,602</u>
Contractual Services					
Professional services	363,000	344,000	218,960	125,040	160,072
Repairs and maintenance	13,750	13,750	4,233	9,517	10,538
Rentals	60,000	60,000	20,456	39,544	27,931
Travel expenditure	15,000	24,875	16,650	8,225	7,855
Training and education	17,550	29,675	23,159	6,516	9,219
Matching funds	26,000	26,000	9,000	17,000	20,344
Other contractual services	316,820	313,820	236,480	77,340	179,974
<b>Total Contractual Services</b>	<u>812,120</u>	<u>812,120</u>	<u>528,938</u>	<u>283,182</u>	<u>415,933</u>
<b>Total Judicial</b>	<u>1,006,523</u>	<u>1,006,523</u>	<u>686,587</u>	<u>319,936</u>	<u>505,535</u>
<b>Capital Outlay</b>					
Capital outlay	500,000	500,000	19,788	480,212	214,226
<b>Total Capital Outlay</b>	<u>500,000</u>	<u>500,000</u>	<u>19,788</u>	<u>480,212</u>	<u>214,226</u>
<b>Total Expenditures</b>	<u>1,506,523</u>	<u>1,506,523</u>	<u>706,375</u>	<u>800,148</u>	<u>719,761</u>
<b>Net Change in Fund Balance</b>	<u>\$ (413,923)</u>	<u>\$ (413,923)</u>	391,444	<u>\$ 805,367</u>	508,717
<b>Fund Balance, Beginning of Year</b>			<u>4,296,712</u>		<u>3,787,995</u>
<b>Fund Balance, End of Year</b>			<u>\$ 4,688,156</u>		<u>\$ 4,296,712</u>

## DUPAGE COUNTY, ILLINOIS

Tax Sale Automation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 25,400	\$ 25,400	\$ 20,360	\$ (5,040)	\$ 23,380
Investment income	500	500	2,920	2,420	1,347
Miscellaneous	-	-	38,324	38,324	32,636
<b>Total Revenues</b>	<u>25,900</u>	<u>25,900</u>	<u>61,604</u>	<u>35,704</u>	<u>57,363</u>
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	78,622	78,622	66,942	11,680	62,345
Benefits	30,701	30,701	15,213	15,488	4,314
Total Personnel Services	<u>109,323</u>	<u>109,323</u>	<u>82,155</u>	<u>27,168</u>	<u>66,659</u>
Commodities					
Equipment	12,500	12,500	2,979	9,521	2,554
Other commodities	300	300	269	31	-
Total Commodities	<u>12,800</u>	<u>12,800</u>	<u>3,248</u>	<u>9,552</u>	<u>2,554</u>
Contractual Services					
Professional services	41,000	41,000	3,275	37,725	28,417
Repairs and maintenance	255	255	-	255	-
Rentals	1,000	1,000	-	1,000	-
Training and education	1,000	1,000	-	1,000	-
Other contractual services	1,526	1,526	-	1,526	2,564
Total Contractual Services	<u>44,781</u>	<u>44,781</u>	<u>3,275</u>	<u>41,506</u>	<u>30,981</u>
Total General Government	<u>166,904</u>	<u>166,904</u>	<u>88,678</u>	<u>78,226</u>	<u>100,194</u>
<b>Total Expenditures</b>	<u>166,904</u>	<u>166,904</u>	<u>88,678</u>	<u>78,226</u>	<u>100,194</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(141,004)</u>	<u>(141,004)</u>	<u>(27,074)</u>	<u>113,930</u>	<u>(42,831)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	35,178	35,178	-	(35,178)	-
Total Other Financing Sources (Uses)	<u>35,178</u>	<u>35,178</u>	<u>-</u>	<u>(35,178)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ (105,826)</u>	<u>\$ (105,826)</u>	<u>(27,074)</u>	<u>\$ 78,752</u>	<u>(42,831)</u>
<b>Fund Balance, Beginning of Year</b>			<u>673,237</u>		<u>716,068</u>
<b>Fund Balance, End of Year</b>			<u>\$ 646,163</u>		<u>\$ 673,237</u>

## DUPAGE COUNTY, ILLINOIS

Recorder Document Storage Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 531,412	\$ 531,412	\$ 639,593	\$ 108,181	\$ 506,289
Investment income	1,000	1,000	3,052	2,052	1,365
Total Revenues	<u>532,412</u>	<u>532,412</u>	<u>642,645</u>	<u>110,233</u>	<u>507,654</u>
<b>Expenditures</b>					
<b>General Government</b>					
Personnel Services					
Salaries	287,000	281,677	230,120	51,557	237,363
Benefits	<u>127,064</u>	<u>132,387</u>	<u>106,001</u>	<u>26,386</u>	<u>90,541</u>
Total Personnel Services	<u>414,064</u>	<u>414,064</u>	<u>336,121</u>	<u>77,943</u>	<u>327,904</u>
Commodities					
Equipment	37,500	37,500	21,081	16,419	19,116
Other commodities	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>414</u>
Total Commodities	<u>40,000</u>	<u>40,000</u>	<u>21,081</u>	<u>18,919</u>	<u>19,530</u>
Contractual Services					
Professional services	155,000	155,000	88,204	66,796	55,095
Repairs and maintenance	20,000	20,000	10,109	9,891	12,084
Rentals	5,000	5,000	5,000	-	4,630
Travel expenditure	2,750	2,750	2,395	355	-
Training and education	6,000	6,000	-	6,000	1,190
Other contractual services	<u>67,137</u>	<u>67,137</u>	<u>33,710</u>	<u>33,427</u>	<u>13,391</u>
Total Contractual Services	<u>255,887</u>	<u>255,887</u>	<u>139,418</u>	<u>116,469</u>	<u>86,390</u>
Total General Government	<u>709,951</u>	<u>709,951</u>	<u>496,620</u>	<u>213,331</u>	<u>433,824</u>
Total Expenditures	<u>709,951</u>	<u>709,951</u>	<u>496,620</u>	<u>213,331</u>	<u>433,824</u>
Net Change in Fund Balance	<u>\$ (177,539)</u>	<u>\$ (177,539)</u>	146,025	<u>\$ 323,564</u>	73,830
<b>Fund Balance, Beginning of Year</b>			<u>750,063</u>		<u>676,233</u>
<b>Fund Balance, End of Year</b>			<u>\$ 896,088</u>		<u>\$ 750,063</u>

## DUPAGE COUNTY, ILLINOIS

Court Automation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Charges for services	\$ 2,143,400	\$ 2,143,400	\$ 1,917,314	\$ (226,086)	\$ 1,999,331
Investment income	-	-	1,549	1,549	800
<b>Total Revenues</b>	<u>2,143,400</u>	<u>2,143,400</u>	<u>1,918,863</u>	<u>(224,537)</u>	<u>2,000,131</u>
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	560,800	560,800	15,458	545,342	27,859
Total Commodities	<u>560,800</u>	<u>560,800</u>	<u>15,458</u>	<u>545,342</u>	<u>27,859</u>
Contractual Services					
Professional services	1,437,653	1,437,653	1,364,285	73,368	1,897,100
Repairs and maintenance	179,791	179,791	157,930	21,861	135,212
Other contractual services	92,933	92,933	83,474	9,459	81,928
Total Contractual Services	<u>1,710,377</u>	<u>1,710,377</u>	<u>1,605,689</u>	<u>104,688</u>	<u>2,114,240</u>
Total Judicial	<u>2,271,177</u>	<u>2,271,177</u>	<u>1,621,147</u>	<u>650,030</u>	<u>2,142,099</u>
<b>Total Expenditures</b>	<u>2,271,177</u>	<u>2,271,177</u>	<u>1,621,147</u>	<u>650,030</u>	<u>2,142,099</u>
<b>Net Change in Fund Balance</b>	<u>\$ (127,777)</u>	<u>\$ (127,777)</u>	297,716	<u>\$ 425,493</u>	(141,968)
<b>Fund Balance, Beginning of Year</b>			<u>110,055</u>		<u>252,023</u>
<b>Fund Balance, End of Year</b>			<u>\$ 407,771</u>		<u>\$ 110,055</u>

## DUPAGE COUNTY, ILLINOIS

Township Project Reimbursement Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 1,500,000	\$ 1,500,000	\$ 828,682	\$ (671,318)	\$ 105,000
Total Revenues	<u>1,500,000</u>	<u>1,500,000</u>	<u>828,682</u>	<u>(671,318)</u>	<u>105,000</u>
<b>Expenditures</b>					
<b>Highway, Streets and Bridges</b>					
Contractual Services					
Other contractual services	<u>1,500,000</u>	<u>1,500,000</u>	<u>599,714</u>	<u>900,286</u>	<u>89,150</u>
Total Contractual Services	<u>1,500,000</u>	<u>1,500,000</u>	<u>599,714</u>	<u>900,286</u>	<u>89,150</u>
Total Highway, Streets and Bridges	<u>1,500,000</u>	<u>1,500,000</u>	<u>599,714</u>	<u>900,286</u>	<u>89,150</u>
Total Expenditures	<u>1,500,000</u>	<u>1,500,000</u>	<u>599,714</u>	<u>900,286</u>	<u>89,150</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	228,968	<u>\$ 228,968</u>	15,850
<b>Fund Balance, Beginning of Year</b>			<u>158,879</u>		<u>143,029</u>
<b>Fund Balance, End of Year</b>			<u>\$ 387,847</u>		<u>\$ 158,879</u>

## DUPAGE COUNTY, ILLINOIS

Wetland Mitigation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 200,000	\$ 200,000	\$ 673,856	\$ 473,856	\$ 747,241
Intergovernmental	-	-	270,988	270,988	340,583
Investment income	30,000	30,000	36,488	6,488	28,043
Total Revenues	<u>230,000</u>	<u>230,000</u>	<u>981,332</u>	<u>751,332</u>	<u>1,115,867</u>
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Commodities					
Other commodities	2,500	2,500	-	2,500	-
Total Commodities	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
Contractual Services					
Professional services	366,220	348,295	26,619	321,676	76,058
Repairs and maintenance	500,000	500,000	334,886	165,114	10,188
Other contractual services	68,000	85,925	85,925	-	1,134,915
Total Contractual Services	<u>934,220</u>	<u>934,220</u>	<u>447,430</u>	<u>486,790</u>	<u>1,221,161</u>
Total Conservation and Recreation	<u>936,720</u>	<u>936,720</u>	<u>447,430</u>	<u>489,290</u>	<u>1,221,161</u>
<b>Capital Outlay</b>					
Capital outlay	4,210,899	4,210,899	1,812,022	2,398,877	741,976
Total Capital Outlay	<u>4,210,899</u>	<u>4,210,899</u>	<u>1,812,022</u>	<u>2,398,877</u>	<u>741,976</u>
Total Expenditures	<u>5,147,619</u>	<u>5,147,619</u>	<u>2,259,452</u>	<u>2,888,167</u>	<u>1,963,137</u>
Net Change in Fund Balance	<u>\$ (4,917,619)</u>	<u>\$ (4,917,619)</u>	(1,278,120)	<u>\$ 3,639,499</u>	(847,270)
<b>Fund Balance, Beginning of Year</b>			<u>8,591,772</u>		<u>9,439,042</u>
<b>Fund Balance, End of Year</b>			<u>\$ 7,313,652</u>		<u>\$ 8,591,772</u>

## DUPAGE COUNTY, ILLINOIS

Century Hill Lighting Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ -	\$ 17,530	\$ 17,470	\$ (60)	\$ -
Investment income	-	-	(16)	(16)	-
Miscellaneous	-	50	16,788	16,738	-
<b>Total Revenues</b>	-	17,580	34,242	16,662	-
<b>Expenditures</b>					
<b>Highways, Streets and Bridges</b>					
Contractual Services					
Utilities	-	3,500	1,070	2,430	-
Repairs and maintenance	-	23,500	4,829	18,671	-
<b>Total Contractual Services</b>	-	27,000	5,899	21,101	-
<b>Total Highways, Streets and     Bridges</b>	-	27,000	5,899	21,101	-
<b>Total Expenditures</b>	-	27,000	5,899	21,101	-
<b>Net Change in Fund Balance</b>	\$ -	\$ (9,420)	28,343	\$ 37,763	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 28,343		\$ -

## DUPAGE COUNTY, ILLINOIS

State's Attorney Records Automation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 15,000	\$ 15,000	\$ 15,774	\$ 774	\$ 20,173
Investment income	-	-	96	96	40
<b>Total Revenues</b>	<u>15,000</u>	<u>15,000</u>	<u>15,870</u>	<u>870</u>	<u>20,213</u>
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	15,000	9,000	1,105	7,895	12,927
Other commodities	5,000	10,000	106	9,894	1,032
<b>Total Commodities</b>	<u>20,000</u>	<u>19,000</u>	<u>1,211</u>	<u>17,789</u>	<u>13,959</u>
Contractual Services					
Other contractual services	-	1,000	42	958	-
<b>Total Contractual Services</b>	<u>-</u>	<u>1,000</u>	<u>42</u>	<u>958</u>	<u>-</u>
<b>Total Judicial</b>	<u>20,000</u>	<u>20,000</u>	<u>1,253</u>	<u>18,747</u>	<u>13,959</u>
<b>Total Expenditures</b>	<u>20,000</u>	<u>20,000</u>	<u>1,253</u>	<u>18,747</u>	<u>13,959</u>
<b>Net Change in Fund Balance</b>	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	14,617	<u>\$ 19,617</u>	6,254
<b>Fund Balance, Beginning of Year</b>			<u>23,325</u>		<u>17,071</u>
<b>Fund Balance, End of Year</b>			<u>\$ 37,942</u>		<u>\$ 23,325</u>

## DUPAGE COUNTY, ILLINOIS

Electronic Citation Operations Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Charges for services	\$ 230,500	\$ 230,500	\$ 173,977	\$ (56,523)	\$ 221,291
Investment income	-	-	1,259	1,259	542
<b>Total Revenues</b>	<u>230,500</u>	<u>230,500</u>	<u>175,236</u>	<u>(55,264)</u>	<u>221,833</u>
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	75,000	75,000	9,130	65,870	-
Total Commodities	75,000	75,000	9,130	65,870	-
Contractual Services					
Professional services	433,793	433,793	331,702	102,091	267,196
Total Contractual Services	433,793	433,793	331,702	102,091	267,196
Total Judicial	508,793	508,793	340,832	167,961	267,196
<b>Total Expenditures</b>	<u>508,793</u>	<u>508,793</u>	<u>340,832</u>	<u>167,961</u>	<u>267,196</u>
Net Change in Fund Balance	\$ (278,293)	\$ (278,293)	(165,596)	\$ 112,697	(45,363)
<b>Fund Balance, Beginning of Year</b>			<u>279,338</u>		<u>324,701</u>
<b>Fund Balance, End of Year</b>			<u>\$ 113,742</u>		<u>\$ 279,338</u>

## DUPAGE COUNTY, ILLINOIS

Fee In Lieu of Water Quality Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 25,000	\$ 25,000	\$ 137,270	\$ 112,270	\$ 134,119
Investment income	-	-	953	953	334
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>138,223</u>	<u>113,223</u>	<u>134,453</u>
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Contractual Services					
Other contractual services	-	14,392	14,392	-	-
Total Cotractual Services	-	<u>14,392</u>	<u>14,392</u>	-	-
Total Conservation and Recreation	-	<u>14,392</u>	<u>14,392</u>	-	-
<b>Capital Outlay</b>					
Capital outlay	60,000	45,608	-	45,608	-
Total Capital Outlay	<u>60,000</u>	<u>45,608</u>	-	<u>45,608</u>	-
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>14,392</u>	<u>45,608</u>	-
Net Change in Fund Balance	<u>\$ (35,000)</u>	<u>\$ (35,000)</u>	123,831	<u>\$ 158,831</u>	134,453
<b>Fund Balance, Beginning of Year</b>			<u>279,694</u>		<u>145,241</u>
<b>Fund Balance, End of Year</b>			<u>\$ 403,525</u>		<u>\$ 279,694</u>

## DUPAGE COUNTY, ILLINOIS

Department of Energy Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 339,389	\$ 49,825	\$ (289,564)	\$ 69,581
<b>Total Revenues</b>	<u>-</u>	<u>339,389</u>	<u>49,825</u>	<u>(289,564)</u>	<u>69,581</u>
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	64,873	134,614	10,153	124,461	13,662
Benefits	24,431	55,150	4,623	50,527	4,467
<b>Total Personnel Services</b>	<u>89,304</u>	<u>189,764</u>	<u>14,776</u>	<u>174,988</u>	<u>18,129</u>
Commodities					
Equipment	-	1,295	-	1,295	-
Other commodities	3,419	7,221	-	7,221	381
<b>Total Commodities</b>	<u>3,419</u>	<u>8,516</u>	<u>-</u>	<u>8,516</u>	<u>381</u>
Contractual Services					
Professional services	218,763	420,791	29,134	391,657	40,779
Insurance	503	702	503	199	-
Utilities	1,812	2,637	300	2,337	-
Repairs and maintenance	1,007	2,339	598	1,741	-
Rentals	590	1,252	589	663	460
Travel expenditure	10,752	26,477	3,137	23,340	3,488
Training and education	7,491	14,147	744	13,403	6,813
Other contractual services	1,555	2,879	197	2,682	219
<b>Total Contractual Services</b>	<u>242,473</u>	<u>471,224</u>	<u>35,202</u>	<u>436,022</u>	<u>51,759</u>
<b>Total Public Services</b>	<u>335,196</u>	<u>669,504</u>	<u>49,978</u>	<u>619,526</u>	<u>70,269</u>
<b>Capital Outlay</b>					
Capital outlay	-	5,081	-	5,081	-
<b>Total Capital Outlay</b>	<u>-</u>	<u>5,081</u>	<u>-</u>	<u>5,081</u>	<u>-</u>
<b>Total Expenditures</b>	<u>335,196</u>	<u>674,585</u>	<u>49,978</u>	<u>624,607</u>	<u>70,269</u>
Net Change in Fund Balance	<u>\$ (335,196)</u>	<u>\$ (335,196)</u>	(153)	<u>\$ 335,043</u>	(688)
<b>Fund Balance, Beginning of Year</b>			<u>4,042</u>		<u>4,730</u>
<b>Fund Balance, End of Year</b>			<u>\$ 3,889</u>		<u>\$ 4,042</u>

## DUPAGE COUNTY, ILLINOIS

Department of Health and Human Services Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 2,831,160	\$ 8,316,444	\$ 5,084,616	\$ (3,231,828)	\$ 5,782,057
Investment income	-	-	-	-	(249)
Miscellaneous	-	27,672	72,485	44,813	133,459
<b>Total Revenues</b>	<b>2,831,160</b>	<b>8,344,116</b>	<b>5,157,101</b>	<b>(3,187,015)</b>	<b>5,915,267</b>
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	371,270	944,363	599,074	345,289	591,609
Benefits	70,755	264,535	169,878	94,657	159,938
<b>Total Personnel Services</b>	<b>442,025</b>	<b>1,208,898</b>	<b>768,952</b>	<b>439,946</b>	<b>751,547</b>
Commodities					
Other commodities	2,974	3,536	2,547	989	1,164
<b>Total Commodities</b>	<b>2,974</b>	<b>3,536</b>	<b>2,547</b>	<b>989</b>	<b>1,164</b>
Contractual Services					
Professional services	12,657	105,373	47,037	58,336	51,706
Repairs and maintenance	500	234	234	-	-
Travel expenditure	500	-	-	-	116
Training and education	1,656	3,632	1,816	1,816	288
Other contractual services	6,000	13,689	5,137	8,552	4,437
<b>Total Contractual Services</b>	<b>21,313</b>	<b>122,928</b>	<b>54,224</b>	<b>68,704</b>	<b>56,547</b>
<b>Total Judicial</b>	<b>466,312</b>	<b>1,335,362</b>	<b>825,723</b>	<b>509,639</b>	<b>809,258</b>
<b>Public Services</b>					
Personnel Services					
Salaries	660,240	2,305,197	1,262,772	1,042,425	679,788
Benefits	240,061	863,307	430,064	433,243	182,848
<b>Total Personnel Services</b>	<b>900,301</b>	<b>3,168,504</b>	<b>1,692,836</b>	<b>1,475,668</b>	<b>862,636</b>
Commodities					
Equipment	2,250	52,901	36,868	16,033	2,743
Other commodities	30,847	68,702	28,783	39,919	15,828
<b>Total Commodities</b>	<b>33,097</b>	<b>121,603</b>	<b>65,651</b>	<b>55,952</b>	<b>18,571</b>
Contractual Services					
Professional services	523,004	1,357,338	527,677	829,661	566,316
Insurance	497	997	360	637	883
Utilities	3,026	8,518	4,542	3,976	4,779
Repairs and maintenance	1,242	5,187	2,241	2,946	596
Rentals	5,221	8,340	3,464	4,876	3,151
Travel expenditure	6,942	21,950	12,525	9,425	11,098
Training and education	2,598	25,503	16,079	9,424	16,031
Other contractual services	2,857,943	4,805,177	1,748,352	3,056,825	3,933,850
<b>Total Contractual Services</b>	<b>3,400,473</b>	<b>6,233,010</b>	<b>2,315,240</b>	<b>3,917,770</b>	<b>4,536,704</b>
<b>Total Public Services</b>	<b>4,333,871</b>	<b>9,523,117</b>	<b>4,073,727</b>	<b>5,449,390</b>	<b>5,417,911</b>

## DUPAGE COUNTY, ILLINOIS

Department of Health and Human Services Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Capital Outlay</b>					
Capital outlay	-	112,018	94,806	17,212	-
Total Capital Outlay	-	112,018	94,806	17,212	-
Total Expenditures	4,800,183	10,970,497	4,994,256	5,976,241	6,227,169
Net Change in Fund Balance	\$ (1,969,023)	\$ (2,626,381)	162,845	\$ 2,789,226	(311,902)
<b>Fund Balance (Deficit), Beginning of Year</b>			(195,032)		116,870
<b>Fund Balance (Deficit), End of Year</b>			\$ (32,187)		\$ (195,032)

## DUPAGE COUNTY, ILLINOIS

Department of Homeland Security Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 5,989,049	\$ 861,730	\$ (5,127,319)	-
Miscellaneous	-	1,591,617	-	(1,591,617)	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 7,580,666</b>	<b>\$ 861,730</b>	<b>\$ (6,718,936)</b>	<b>\$ -</b>
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	-	7,580,666	1,839,624	5,741,042	-
<b>Total Capital Outlay</b>	-	7,580,666	1,839,624	5,741,042	-
<b>Total Expenditures</b>	-	7,580,666	1,839,624	5,741,042	-
Net Change in Fund Balance	\$ -	\$ -	(977,894)	\$ (977,894)	-
<b>Fund Balance (Deficit), Beginning of Year</b>			(16,500)		(16,500)
<b>Fund Balance (Deficit), End of Year</b>			<b>\$ (994,394)</b>		<b>\$ (16,500)</b>

## DUPAGE COUNTY, ILLINOIS

Department of Justice Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 28,618	\$ 607,214	\$ 730,701	\$ 123,487	\$ 792,391
Miscellaneous	-	148,825	147,375	(1,450)	151,405
<b>Total Revenues</b>	<b>28,618</b>	<b>756,039</b>	<b>878,076</b>	<b>122,037</b>	<b>943,796</b>
<b>Expenditures</b>					
<b>Public Safety</b>					
Personnel Services					
Salaries	27,481	32,528	6,307	26,221	12,424
Benefits	5,342	6,503	1,259	5,244	657
<b>Total Personnel Services</b>	<b>32,823</b>	<b>39,031</b>	<b>7,566</b>	<b>31,465</b>	<b>13,081</b>
Commodities					
Equipment	4,442	18,275	10,182	8,093	21,514
Other commodities	211,827	273,225	52,705	220,520	42,178
<b>Total Commodities</b>	<b>216,269</b>	<b>291,500</b>	<b>62,887</b>	<b>228,613</b>	<b>63,692</b>
Contractual Services					
Professional services	184,526	196,019	77,667	118,352	96,400
Travel expenditure	22,268	27,946	10,579	17,367	9,363
Training and education	19,035	28,290	15,365	12,925	6,348
<b>Total Contractual Services</b>	<b>225,829</b>	<b>252,255</b>	<b>103,611</b>	<b>148,644</b>	<b>112,111</b>
<b>Total Public Safety</b>	<b>474,921</b>	<b>582,786</b>	<b>174,064</b>	<b>408,722</b>	<b>188,884</b>
<b>Judicial</b>					
Personnel Services					
Salaries	258,024	641,344	364,647	276,697	369,698
Benefits	14,306	32,580	10,613	21,967	10,839
<b>Total Personnel Services</b>	<b>272,330</b>	<b>673,924</b>	<b>375,260</b>	<b>298,664</b>	<b>380,537</b>
Commodities					
Equipment	3,331	1,305	-	1,305	4,631
Other commodities	1,562	3,588	2,175	1,413	6,940
<b>Total Commodities</b>	<b>4,893</b>	<b>4,893</b>	<b>2,175</b>	<b>2,718</b>	<b>11,571</b>
Contractual Services					
Professional services	340,784	449,128	101,551	347,577	142,193
Utilities	2,469	10,065	5,571	4,494	5,929
Rentals	23,348	20,748	2,940	17,808	1,328
Travel expenditure	25,569	25,091	5,474	19,617	10,860
Training and education	5,695	7,245	3,250	3,995	12,305
Other contractual services	89,836	89,836	2,542	87,294	17,684
<b>Total Contractual Services</b>	<b>487,701</b>	<b>602,113</b>	<b>121,328</b>	<b>480,785</b>	<b>190,299</b>
<b>Total Judicial</b>	<b>764,924</b>	<b>1,280,930</b>	<b>498,763</b>	<b>782,167</b>	<b>582,407</b>

## DUPAGE COUNTY, ILLINOIS

Department of Justice Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Capital Outlay</b>					
Capital outlay	\$ 154,952	\$ 258,502	\$ 205,989	\$ 52,513	\$ 66,771
Total Capital Outlay	154,952	258,502	205,989	52,513	66,771
Total Expenditures	1,394,797	2,122,218	878,816	1,243,402	838,062
Net Change in Fund Balance	\$ (1,366,179)	\$ (1,366,179)	(740)	\$ 1,365,439	105,734
<b>Fund Balance, Beginning of Year</b>			144,269		38,535
<b>Fund Balance, End of Year</b>			\$ 143,529		\$ 144,269

## DUPAGE COUNTY, ILLINOIS

Department of Labor Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 5,768,472	\$ 6,324,978	\$ 556,506	\$ 5,445,298
Miscellaneous	-	85,500	85,860	360	104,274
Total Revenues	-	5,853,972	6,410,838	556,866	5,549,572
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	4,435,466	6,118,414	1,900,371	4,218,043	1,825,938
Benefits	1,357,424	2,136,838	806,027	1,330,811	674,590
Total Personnel Services	5,792,890	8,255,252	2,706,398	5,548,854	2,500,528
Commodities					
Equipment	32,227	46,827	34,198	12,629	73,439
Other commodities	47,548	59,248	12,326	46,922	12,042
Total Commodities	79,775	106,075	46,524	59,551	85,481
Contractual Services					
Professional services	185,063	235,263	51,957	183,306	38,815
Insurance	61,678	64,778	-	64,778	1,005
Utilities	150,006	190,006	35,526	154,480	36,989
Repairs and maintenance	16,863	23,063	-	23,063	588
Rentals	1,116,994	1,504,874	353,008	1,151,866	329,725
Travel expenditure	27,442	42,442	14,709	27,733	14,436
Training and education	88,297	98,297	10,267	88,030	10,788
Other contractual services	9,116,486	11,969,416	3,069,960	8,899,456	2,945,677
Total Contractual Services	10,762,829	14,128,139	3,535,427	10,592,712	3,378,023
Total Public Services	16,635,494	22,489,466	6,288,349	16,201,117	5,964,032
Total Expenditures	16,635,494	22,489,466	6,288,349	16,201,117	5,964,032
Net Change in Fund Balance	\$ (16,635,494)	\$ (16,635,494)	122,489	\$ 16,757,983	(414,460)
<b>Fund Balance (Deficit), Beginning of Year</b>			(430,246)		(15,786)
<b>Fund Balance (Deficit), End of Year</b>			\$ (307,757)		\$ (430,246)

## DUPAGE COUNTY, ILLINOIS

Department of Transportation Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 27,510	\$ 299,510	\$ 538,221	\$ 238,711	\$ -
Total Revenues	<u>27,510</u>	<u>299,510</u>	<u>538,221</u>	<u>238,711</u>	<u>-</u>
<b>Expenditures</b>					
<b>Public Services</b>					
Commodities					
Other commodities	2,880	9,310	5,690	3,620	-
Total Commodities	<u>2,880</u>	<u>9,310</u>	<u>5,690</u>	<u>3,620</u>	<u>-</u>
Contractual Services					
Professional services	24,630	38,200	37,664	536	-
Other contractual services	-	252,000	252,000	-	261,581
Total Contractual Services	<u>24,630</u>	<u>290,200</u>	<u>289,664</u>	<u>536</u>	<u>261,581</u>
Total Public Services	<u>27,510</u>	<u>299,510</u>	<u>295,354</u>	<u>4,156</u>	<u>261,581</u>
Total Expenditures	<u>27,510</u>	<u>299,510</u>	<u>295,354</u>	<u>4,156</u>	<u>261,581</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	242,867	<u>\$ 242,867</u>	(261,581)
<b>Fund Balance (Deficit), Beginning of Year</b>			<u>(284,083)</u>		<u>(22,502)</u>
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (41,216)</u>		<u>\$ (284,083)</u>

## DUPAGE COUNTY, ILLINOIS

US Election Assistance Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Intergovernmental	\$ 5,274	\$ 5,274	\$ -	\$ (5,274)	\$ -
Total Revenues	\$ 5,274	\$ 5,274	\$ -	\$ (5,274)	\$ -
<b>Expenditures</b>					
<b>Public Services</b>					
Commodities					
Other commodities	5,274	5,274	-	5,274	-
Total Commodities	5,274	5,274	-	5,274	-
Total Public Services	5,274	5,274	-	5,274	-
Total Expenditures	5,274	5,274	-	5,274	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -	
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ -		\$ -

## DUPAGE COUNTY, ILLINOIS

Environmental Protection Agency Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ 147,000	\$ 147,000	\$ 16,510	\$ (130,490)	\$ 62,023
Total Revenues	<u>147,000</u>	<u>147,000</u>	<u>16,510</u>	<u>(130,490)</u>	<u>62,023</u>
<b>Expenditures</b>					
<b>Conservation and Recreation</b>					
Personnel Services					
Salaries	147,000	147,000	39,286	107,714	(44,222)
Benefits	-	-	-	-	798
Total Personnel Services	<u>147,000</u>	<u>147,000</u>	<u>39,286</u>	<u>107,714</u>	<u>(43,424)</u>
Contractual Services					
Professional services	-	-	-	-	46,254
Other contractual services	-	-	-	-	650
Total Contractual Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,904</u>
Total Conservation and Recreation	<u>147,000</u>	<u>147,000</u>	<u>39,286</u>	<u>107,714</u>	<u>3,480</u>
<b>Capital Outlay</b>					
Capital outlay	-	-	-	-	(42,717)
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(42,717)</u>
Total Expenditures	<u>147,000</u>	<u>147,000</u>	<u>39,286</u>	<u>107,714</u>	<u>(39,237)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(22,776)	<u>\$ (22,776)</u>	101,260
<b>Fund Balance (Deficit), Beginning of Year</b>			<u>93,952</u>		<u>(7,308)</u>
<b>Fund Balance, End of Year</b>			<u>\$ 71,176</u>		<u>\$ 93,952</u>

## DUPAGE COUNTY, ILLINOIS

Illinois Department of Commerce and Economic Opportunity Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 3,940,427	\$ 2,410,084	\$ (1,530,343)	\$ 2,541,847
Investment income	-	-	-	-	(165)
Miscellaneous	-	-	5,800	5,800	1,902
<b>Total Revenues</b>	<u>-</u>	<u>3,940,427</u>	<u>2,415,884</u>	<u>(1,524,543)</u>	<u>2,543,584</u>
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	-	323,932	88,881	235,051	147,571
Benefits	-	108,754	33,150	75,604	56,727
<b>Total Benefits</b>	<u>-</u>	<u>432,686</u>	<u>122,031</u>	<u>310,655</u>	<u>204,298</u>
Commodities					
Equipment	-	8,016	2,375	5,641	78
Other commodities	-	10,575	1,535	9,040	4,557
<b>Total Commodities</b>	<u>-</u>	<u>18,591</u>	<u>3,910</u>	<u>14,681</u>	<u>4,635</u>
Contractual Services					
Professional services	-	297,374	126,086	171,288	157,712
Insurance	-	164	-	164	-
Utilities	-	3,207	912	2,295	520
Repairs and maintenance	-	2,343	1,290	1,053	770
Rentals	-	6,584	1,338	5,246	1,779
Travel expenditure	-	6,548	1,110	5,438	1,270
Training and education	-	3,845	1,511	2,334	212
Other contractual services	-	3,164,904	2,139,138	1,025,766	1,458,854
<b>Total Contractual Services</b>	<u>-</u>	<u>3,484,969</u>	<u>2,271,385</u>	<u>1,213,584</u>	<u>1,621,117</u>
<b>Total Public Services</b>	<u>-</u>	<u>3,936,246</u>	<u>2,397,326</u>	<u>1,538,920</u>	<u>1,830,050</u>
<b>Capital Outlay</b>					
Capital outlay	97,686	101,867	-	101,867	359,601
<b>Total Capital Outlay</b>	<u>97,686</u>	<u>101,867</u>	<u>-</u>	<u>101,867</u>	<u>359,601</u>
<b>Total Expenditures</b>	<u>97,686</u>	<u>4,038,113</u>	<u>2,397,326</u>	<u>1,640,787</u>	<u>2,189,651</u>
<b>Net Change in Fund Balance</b>	<u>\$ (97,686)</u>	<u>\$ (97,686)</u>	18,558	<u>\$ 116,244</u>	353,933
<b>Fund Balance (Deficit), Beginning of Year</b>			(142,702)		(496,635)
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ (124,144)</u>		<u>\$ (142,702)</u>

## DUPAGE COUNTY, ILLINOIS

Illinois Attorney General Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 31,500	\$ 32,100	\$ 600	\$ 28,879
Total Revenues	-	31,500	32,100	600	28,879
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	18,948	50,448	32,100	18,348	28,879
Total Personnel Services	18,948	50,448	32,100	18,348	28,879
Total Judicial	18,948	50,448	32,100	18,348	28,879
Total Expenditures	18,948	50,448	32,100	18,348	28,879
Net Change in Fund Balance	\$ (18,948)	\$ (18,948)	-	\$ 18,948	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ -		\$ -

## DUPAGE COUNTY, ILLINOIS

Illinois Department of Aging Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 4,252,589	\$ 3,354,532	\$ (898,057)	\$ 3,838,735
Miscellaneous	-	250,000	255,838	5,838	261,245
Total Revenues	-	4,502,589	3,610,370	(892,219)	4,099,980
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	2,758,913	5,157,118	2,737,729	2,419,389	2,999,918
Benefits	1,195,594	2,394,691	1,144,192	1,250,499	1,300,026
Total Benefits	3,954,507	7,551,809	3,881,921	3,669,888	4,299,944
Commodities					
Equipment	4,500	10,970	4,671	6,299	16,171
Other commodities	4,908	8,405	4,606	3,799	9,144
Total Commodities	9,408	19,375	9,277	10,098	25,315
Contractual Services					
Professional services	23,672	20,440	11,761	8,679	23,673
Insurance	1,615	1,615	252	1,363	-
Utilities	36,074	89,766	47,026	42,740	28,375
Repairs and maintenance	500	1,000	125	875	277
Travel expenditure	50,178	110,178	66,831	43,347	67,812
Training and education	13,606	20,885	3,112	17,773	7,213
Other contractual services	339,365	309,088	104,749	204,339	296,812
Total Contractual Services	465,010	552,972	233,856	319,116	424,162
Total Public Services	4,428,925	8,124,156	4,125,054	3,999,102	4,749,421
<b>Capital Outlay</b>					
Capital outlay	-	150,000	-	150,000	-
Total Capital Outlay	-	150,000	-	150,000	-
Total Expenditures	4,428,925	8,274,156	4,125,054	4,149,102	4,749,421
Net Change in Fund Balance	\$ (4,428,925)	\$ (3,771,567)	(514,684)	\$ 3,256,883	(649,441)
<b>Fund Balance, Beginning of Year</b>			535,708		1,185,149
<b>Fund Balance, End of Year</b>			\$ 21,024		\$ 535,708

## DUPAGE COUNTY, ILLINOIS

Illinois Public Health Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 4,334
Total Revenues	-	-	-	-	4,334
<b>Expenditures</b>					
<b>Public Services</b>					
Commodities					
Equipment	-	-	-	-	389
Other commodities	29	29	-	29	4,305
Total Commodities	29	29	-	29	4,694
Total Public Services	29	29	-	29	4,694
Total Expenditures	29	29	-	29	4,694
Net Change in Fund Balance	\$ (29)	\$ (29)	-	\$ 29	(360)
<b>Fund Balance, Beginning of Year</b>			29		389
<b>Fund Balance, End of Year</b>			\$ 29		\$ 29

## DUPAGE COUNTY, ILLINOIS

Illinois Department of Revenue Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 3,960	\$ 1,639	\$ (2,321)	\$ -
Total Revenues	\$ -	\$ 3,960	\$ 1,639	\$ (2,321)	\$ -
<b>Expenditures</b>					
<b>Public Safety</b>					
Personnel Services					
Salaries	-	2,596	1,136	1,460	3,374
Benefits	-	1,064	503	561	394
Total Benefits	-	3,660	1,639	2,021	3,768
Commodities					
Other commodities	-	-	-	-	22
Total Commodities	-	-	-	-	22
Contractual Services					
Other contractual services	-	300	-	300	400
Total Contractual Services	-	300	-	300	400
Total Public Safety	-	3,960	1,639	2,321	4,190
Total Expenditures	-	3,960	1,639	2,321	4,190
Net Change in Fund Balance	\$ -	\$ -	-	\$ -	(4,190)
<b>Fund Balance (Deficit), Beginning of Year</b>			(100)		4,090
<b>Fund Balance (Deficit), End of Year</b>			\$ (100)		\$ (100)

## DUPAGE COUNTY, ILLINOIS

Illinois Department of Veteran Affairs Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
Total Revenues	-	-	15,000	15,000	15,000
<b>Expenditures</b>					
<b>Public Services</b>					
Contractual Services					
Other contractual services	29,242	29,242	29,241	1	759
Total Contractual Services	29,242	29,242	29,241	1	759
Total Public Services	29,242	29,242	29,241	1	759
Total Expenditures	29,242	29,242	29,241	1	759
Net Change in Fund Balance	\$ (29,242)	\$ (29,242)	(14,241)	\$ 15,001	14,241
<b>Fund Balance, Beginning of Year</b>			14,241		-
<b>Fund Balance, End of Year</b>			\$ -		\$ 14,241

## DUPAGE COUNTY, ILLINOIS

Illinois Violence Prevention Authority Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 16,529
Total Revenues	-	-	-	-	16,529
<b>Expenditures</b>					
<b>Judicial</b>					
Commodities					
Equipment	448	448	-	448	-
Other commodities	570	570	-	570	-
Total Commodities	1,018	1,018	-	1,018	-
Contractual Services					
Professional services	46,942	46,942	-	46,942	12,424
Training and education	100	100	-	100	-
Other contractual services	100	100	-	100	-
Total Contractual Services	47,142	47,142	-	47,142	12,424
Total Judicial	48,160	48,160	-	48,160	12,424
Total Expenditures	48,160	48,160	-	48,160	12,424
Net Change in Fund Balance	\$ (48,160)	\$ (48,160)	-	\$ 48,160	4,105
<b>Fund Balance (Deficit), Beginning of Year</b>			(240)		(4,345)
<b>Fund Balance (Deficit), End of Year</b>			\$ (240)		\$ (240)

## DUPAGE COUNTY, ILLINOIS

Illinois State Agencies Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 278,843	\$ 365,741	\$ 86,898	\$ 153,713
Total Revenues	-	278,843	365,741	86,898	153,713
<b>Expenditures</b>					
<b>Judicial</b>					
Personnel Services					
Salaries	229,279	425,452	176,449	249,003	186,323
Benefits	74,804	135,649	59,682	75,967	61,257
Total Personnel Services	304,083	561,101	236,131	324,970	247,580
Commodities					
Other commodities	1,273	3,097	-	3,097	3,695
Total Commodities	1,273	3,097	-	3,097	3,695
Contractual Services					
Professional services	37,699	51,199	515	50,684	17,100
Utilities	3,668	5,348	981	4,367	1,178
Travel expenditure	4,604	4,604	-	4,604	724
Training and education	450	450	-	450	300
Other contractual services	3,848	8,669	1,539	7,130	2,267
Total Contractual Services	50,269	70,270	3,035	67,235	21,569
Total Judicial	355,625	634,468	239,166	395,302	272,844
Total Expenditures	355,625	634,468	239,166	395,302	272,844
Net Change in Fund Balance	\$ (355,625)	\$ (355,625)	126,575	\$ 482,200	(119,131)
<b>Fund Balance (Deficit), Beginning of Year</b>			(136,916)		(17,785)
<b>Fund Balance (Deficit), End of Year</b>			\$ (10,341)		\$ (136,916)

## DUPAGE COUNTY, ILLINOIS

Illinois Department of Human Services Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ 142,989	\$ 74,656	\$ (68,333)	\$ -
Total Revenues	<u>-</u>	<u>142,989</u>	<u>74,656</u>	<u>(68,333)</u>	<u>-</u>
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	8,579	48,570	22,069	26,501	15,803
Benefits	3,117	17,842	7,423	10,419	5,435
Total Personnel Services	<u>11,696</u>	<u>66,412</u>	<u>29,492</u>	<u>36,920</u>	<u>21,238</u>
Contractual Services					
Other contractual services	60,422	148,695	17,010	131,685	6,915
Total Contractual Services	<u>60,422</u>	<u>148,695</u>	<u>17,010</u>	<u>131,685</u>	<u>6,915</u>
Total Public Services	<u>72,118</u>	<u>215,107</u>	<u>46,502</u>	<u>168,605</u>	<u>28,153</u>
Total Expenditures	<u>72,118</u>	<u>215,107</u>	<u>46,502</u>	<u>168,605</u>	<u>28,153</u>
Net Change in Fund Balance	<u>\$ (72,118)</u>	<u>\$ (72,118)</u>	28,154	<u>\$ 100,272</u>	(28,153)
<b>Fund Balance (Deficit), Beginning of Year</b>			<u>(28,153)</u>		<u>-</u>
<b>Fund Balance (Deficit), End of Year</b>			<u>\$ 1</u>		<u>\$ (28,153)</u>

## DUPAGE COUNTY, ILLINOIS

Family Self Sufficiency Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 72	\$ 72	\$ (48)
Total Revenues	-	-	72	72	(48)
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	16,353	16,353	1,069	15,284	3,020
Benefits	17,688	17,688	587	17,101	1,408
Total Personnel Services	34,041	34,041	1,656	32,385	4,428
Contractual Services					
Other contractual services	5,000	5,000	-	5,000	-
Total Contractual Services	5,000	5,000	-	5,000	-
Total Public Services	39,041	39,041	1,656	37,385	4,428
Total Expenditures	39,041	39,041	1,656	37,385	4,428
Net Change in Fund Balance	\$ (39,041)	\$ (39,041)	(1,584)	\$ 37,457	(4,476)
<b>Fund Balance, Beginning of Year</b>			40,504		44,980
<b>Fund Balance, End of Year</b>			\$ 38,920		\$ 40,504

## DUPAGE COUNTY, ILLINOIS

Convalescent Center Foundation Grants Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 100	\$ 100	\$ 81
Miscellaneous	-	73,780	54,716	(19,064)	35,526
<b>Total Revenues</b>	<b>-</b>	<b>73,780</b>	<b>54,816</b>	<b>(18,964)</b>	<b>35,607</b>
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	2,552	38,383	28,760	9,623	15,044
Benefits	1,409	4,778	156	4,622	1,151
<b>Total Personnel Services</b>	<b>3,961</b>	<b>43,161</b>	<b>28,916</b>	<b>14,245</b>	<b>16,195</b>
Contractual Services					
Professional services	26,208	60,788	26,125	34,663	20,510
<b>Total Contractual Services</b>	<b>26,208</b>	<b>60,788</b>	<b>26,125</b>	<b>34,663</b>	<b>20,510</b>
<b>Total Public Services</b>	<b>30,169</b>	<b>103,949</b>	<b>55,041</b>	<b>48,908</b>	<b>36,705</b>
<b>Total Expenditures</b>	<b>30,169</b>	<b>103,949</b>	<b>55,041</b>	<b>48,908</b>	<b>36,705</b>
Net Change in Fund Balance	\$ (30,169)	\$ (30,169)	(225)	\$ 29,944	(1,098)
<b>Fund Balance, Beginning of Year</b>			<b>118</b>		<b>1,216</b>
<b>Fund Balance (Deficit), End of Year</b>			<b>\$ (107)</b>		<b>\$ 118</b>

## DUPAGE COUNTY, ILLINOIS

Illinois Community Action Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Miscellaneous	\$ -	\$ 49,600	\$ 33,258	\$ (16,342)	\$ 21,128
Total Revenues	-	49,600	33,258	(16,342)	21,128
<b>Expenditures</b>					
<b>Public Services</b>					
Personnel Services					
Salaries	6,580	42,388	23,951	18,437	17,916
Benefits	1,247	15,039	7,169	7,870	3,212
Total Personnel Services	7,827	57,427	31,120	26,307	21,128
Total Public Services	7,827	57,427	31,120	26,307	21,128
Total Expenditures	7,827	57,427	31,120	26,307	21,128
Net Change in Fund Balance	\$ (7,827)	\$ (7,827)	2,138	\$ 9,965	-
<b>Fund Balance (Deficit), Beginning of Year</b>			(2,138)		(2,138)
<b>Fund Balance (Deficit), End of Year</b>			\$ -		\$ (2,138)

## DUPAGE COUNTY, ILLINOIS

Emergency Deployment Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Miscellaneous	\$ 13,934	\$ 13,934	\$ -	\$ (13,934)	\$ -
Total Revenues	13,934	13,934	-	(13,934)	-
<b>Expenditures</b>					
<b>Public Safety</b>					
Personnel Services					
Salaries	11,300	11,300	-	11,300	-
Benefits	600	600	-	600	-
Total Personnel Services	11,900	11,900	-	11,900	-
Commodities					
Other commodities	1,034	1,034	-	1,034	-
Total Commodities	1,034	1,034	-	1,034	-
Contractual Services					
Travel expenditure	1,000	1,000	-	1,000	-
Total Contractual Services	1,000	1,000	-	1,000	-
Total Public Safety	13,934	13,934	-	13,934	-
Total Expenditures	13,934	13,934	-	13,934	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ -		\$ -

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

## NONMAJOR GOVERNMENTAL FUNDS

### Debt Service Funds

#### Budgeted Funds Only

**Special Service Area Bonds Water System/Sanitary Sewer Projects** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs for Special Service Area Bonds used to finance water system and sanitary sewer projects. These bonds are Unlimited Tax Ad Valorem within the Special Service Area only.

**1993 General Obligation Bonds – Jail Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease the 1991 Jail Project Bonds issue.

**1993 General Obligation Bonds – Stormwater Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease the 1991 Stormwater Project Bonds issue.

**2006 Limited Tax General Obligation Refunding Bonds – Courthouse Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease the 2001 Limited Tax General Obligation Courthouse Project Bonds and to acquire new money.

**2006 General Obligation Refunding Bonds – Stormwater Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Stormwater Project Bonds.

**2010 General Obligation Bonds Alternative Revenue Bonds** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue.

**2011 General Obligation Refunding Bonds – Drainage Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease a portion of the 2001 Drainage Project Bonds.

**2015A Transportation Revenue Refunding Bonds Refunding Bonds** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease a portion of the 2005 Motor Fuel Tax Revenue Refunding Bonds.

**2015B General Obligation Refunding Bonds Drainage Project** – This fund is used to account for the accumulation of resources for, and the payment of, principal, interest, and related costs associated with this issue. These bonds were issued to defease a portion of the 2005 General Obligation Alternate Drainage Project Bonds.

**2016 Stormwater Bond Project** – This fund is used to account for the accumulation of pledged revenues, and the payment of principal, interest, and related costs associated with the 2016 G.O. Alternate Revenue Stormwater Project Bonds. These bonds were issued to currently refund the remaining outstanding 2006 General Obligation Alternate Revenue Stormwater Project Bonds.

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet - Debt Service Funds  
As of November 30, 2016

	Special Service Area Bonds Water System/ Sanitary Sewer Projects Fund	1993 General Obligation Bonds - Jail Project Fund	1993 General Obligation Bonds - Stormwater Project Fund	2006 Limited Tax General Obligation Refunding Bonds - Courthouse Fund
<b>Assets</b>				
Cash and investments	\$ 1,290,975	\$ 3,288,062	\$ 4,723,366	\$ -
Receivables				
Taxes	1,169,414	-	-	-
State shared revenue	-	-	-	-
Interest	1,474	3,668	5,269	-
Due from other funds	39,246	-	-	-
Total Assets	<u>\$ 2,501,109</u>	<u>\$ 3,291,730</u>	<u>\$ 4,728,635</u>	<u>\$ -</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Other liabilities	\$ 24,327	\$ -	\$ -	\$ -
Total Liabilities	<u>24,327</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	1,187,499	-	-	-
Unavailable other taxes	-	-	-	-
Total Deferred Inflows of Resources	<u>1,187,499</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	1,289,283	3,291,730	4,728,635	-
Total Fund Balances	<u>1,289,283</u>	<u>3,291,730</u>	<u>4,728,635</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 2,501,109</u>	<u>\$ 3,291,730</u>	<u>\$ 4,728,635</u>	<u>\$ -</u>

2006 General Obligation Refunding Bonds - Stormwater Project Fund	2010 General Obligation Alternative Revenue Bonds Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	2015A Transportation Revenue Refunding Bonds Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 Stormwater Bond Debt Service Fund	Total Nonmajor Debt Service Funds
\$ -	\$ 3,960	\$ 638,689	\$ 9,936,534	\$ 1,682,513	\$ 2,015,676	\$ 23,579,775
-	-	141,963	4,870,410	363,030	-	6,544,817
-	-	-	2,463,376	-	-	2,463,376
-	3	687	-	1,810	2,253	15,164
-	-	-	-	-	-	39,246
<u>\$ -</u>	<u>\$ 3,963</u>	<u>\$ 781,339</u>	<u>\$ 17,270,320</u>	<u>\$ 2,047,353</u>	<u>\$ 2,017,929</u>	<u>\$ 32,642,378</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,327</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,327</u>
-	-	-	-	-	-	1,187,499
-	-	47,738	1,584,942	121,010	-	1,753,690
-	-	47,738	1,584,942	121,010	-	2,941,189
-	3,963	733,601	15,685,378	1,926,343	2,017,929	29,676,862
-	3,963	733,601	15,685,378	1,926,343	2,017,929	29,676,862
<u>\$ -</u>	<u>\$ 3,963</u>	<u>\$ 781,339</u>	<u>\$ 17,270,320</u>	<u>\$ 2,047,353</u>	<u>\$ 2,017,929</u>	<u>\$ 32,642,378</u>

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service Funds  
For the Year Ended November 30, 2016

	Special Service Area Bonds Water System/ Sanitary Sewer Projects Fund	1993 General Obligation Bonds - Jail Project Fund	1993 General Obligation Bonds - Stormwater Project Fund	2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project Fund
<b>Revenues</b>				
Taxes				
Property	\$ 1,120,619	\$ -	\$ -	\$ 40,832
Sales	-	-	-	-
Other	-	-	-	-
Intergovernmental	-	-	-	-
Investment income (loss)	3,095	14,378	21,071	42
Miscellaneous	47,573	-	-	-
Total Revenues	<u>1,171,287</u>	<u>14,378</u>	<u>21,071</u>	<u>40,874</u>
<b>Expenditures</b>				
Current				
Public works	309,824	-	-	-
Debt Service				
Principal	585,299	2,660,000	3,820,000	1,570,000
Interest	267,993	953,680	1,371,440	1,057,530
Fiscal agent fees	1,200	-	-	-
Issuance costs	-	-	-	-
Total Expenditures	<u>1,164,316</u>	<u>3,613,680</u>	<u>5,191,440</u>	<u>2,627,530</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,971</u>	<u>(3,599,302)</u>	<u>(5,170,369)</u>	<u>(2,586,656)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	3,689,200	5,299,480	-
Transfers out	-	-	-	(515,142)
Long term debt issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,689,200</u>	<u>5,299,480</u>	<u>(515,142)</u>
Net Change in Fund Balances	6,971	89,898	129,111	(3,101,798)
<b>Fund Balances, Beginning of Year</b>	<u>1,282,312</u>	<u>3,201,832</u>	<u>4,599,524</u>	<u>3,101,798</u>
<b>Fund Balances, End of Year</b>	<u>\$ 1,289,283</u>	<u>\$ 3,291,730</u>	<u>\$ 4,728,635</u>	<u>\$ -</u>

2006 General Obligation Refunding Bonds - Stormwater Project Fund	2010 General Obligation Alternative Revenue Bonds Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	2015A Transportation Revenue Refunding Bonds Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 Stormwater Bond Debt Service Fund	Total Nonmajor Debt Service Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,161,451
-	-	566,100	-	1,442,869	-	2,008,969
-	-	-	19,386,604	-	-	19,386,604
-	-	-	15,332,586	-	-	15,332,586
-	3,042	2,498	5,213	6,711	1,907	57,957
-	-	-	-	-	-	47,573
-	<u>3,042</u>	<u>568,598</u>	<u>34,724,403</u>	<u>1,449,580</u>	<u>1,907</u>	<u>37,995,140</u>
-	-	-	-	-	-	309,824
1,560,000	-	390,000	8,830,000	1,175,000	10,800,000	31,390,299
249,631	3,611,802	177,650	785,405	273,327	147,912	8,896,370
-	600	350	-	450	8,650	11,250
-	-	-	-	-	78,832	78,832
<u>1,809,631</u>	<u>3,612,402</u>	<u>568,000</u>	<u>9,615,405</u>	<u>1,448,777</u>	<u>11,035,394</u>	<u>40,686,575</u>
<u>(1,809,631)</u>	<u>(3,609,360)</u>	<u>598</u>	<u>25,108,998</u>	<u>803</u>	<u>(11,033,487)</u>	<u>(2,691,435)</u>
2,061,863	3,612,560	-	-	-	2,081,416	16,744,519
(2,081,416)	-	-	(20,912,702)	-	-	(23,509,260)
-	-	-	-	-	10,970,000	10,970,000
<u>(19,553)</u>	<u>3,612,560</u>	<u>-</u>	<u>(20,912,702)</u>	<u>-</u>	<u>13,051,416</u>	<u>4,205,259</u>
(1,829,184)	3,200	598	4,196,296	803	2,017,929	1,513,824
<u>1,829,184</u>	<u>763</u>	<u>733,003</u>	<u>11,489,082</u>	<u>1,925,540</u>	<u>-</u>	<u>28,163,038</u>
<u>\$ -</u>	<u>\$ 3,963</u>	<u>\$ 733,601</u>	<u>\$ 15,685,378</u>	<u>\$ 1,926,343</u>	<u>\$ 2,017,929</u>	<u>\$ 29,676,862</u>

## DUPAGE COUNTY, ILLINOIS

Special Service Area Bonds Water System/ Sanitary Sewer Projects Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 1,187,126	\$ 1,187,126	\$ 1,120,619	\$ (66,507)	\$ 1,113,828
Investment income	660	660	3,095	2,435	1,600
Miscellaneous	-	-	47,573	47,573	37,065
<b>Total Revenues</b>	<u>1,187,786</u>	<u>1,187,786</u>	<u>1,171,287</u>	<u>(16,499)</u>	<u>1,152,493</u>
<b>Expenditures</b>					
<b>Public Works</b>					
Contractual Services					
Other contractual services	25,000	309,824	309,824	-	307,629
Total Contractual Services	<u>25,000</u>	<u>309,824</u>	<u>309,824</u>	<u>-</u>	<u>307,629</u>
Total Public Works	<u>25,000</u>	<u>309,824</u>	<u>309,824</u>	<u>-</u>	<u>307,629</u>
<b>Debt Service</b>					
Principal	601,994	601,994	585,299	16,695	569,149
Interest	269,097	269,097	267,993	1,104	304,107
Fiscal agent fees	1,300	1,300	1,200	100	1,200
Total Debt Service	<u>872,391</u>	<u>872,391</u>	<u>854,492</u>	<u>17,899</u>	<u>874,456</u>
<b>Total Expenditures</b>	<u>897,391</u>	<u>1,182,215</u>	<u>1,164,316</u>	<u>17,899</u>	<u>1,182,085</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>290,395</u>	<u>5,571</u>	<u>6,971</u>	<u>1,400</u>	<u>(29,592)</u>
<b>Other Financing Uses</b>					
Transfers out	(284,824)	-	-	-	-
<b>Total Other Financing Uses</b>	<u>(284,824)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ 5,571</u>	<u>\$ 5,571</u>	<u>6,971</u>	<u>\$ 1,400</u>	<u>(29,592)</u>
<b>Fund Balance, Beginning of Year</b>			<u>1,282,312</u>		<u>1,311,904</u>
<b>Fund Balance, End of Year</b>			<u>\$ 1,289,283</u>		<u>\$ 1,282,312</u>

## DUPAGE COUNTY, ILLINOIS

1993 General Obligation Bonds - Jail Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Investment income	\$ 5,000	\$ 5,000	\$ 14,378	\$ 9,378	\$ 8,298
Total Revenues	<u>5,000</u>	<u>5,000</u>	<u>14,378</u>	<u>9,378</u>	<u>8,298</u>
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	2,660,000	2,660,000	2,660,000	-	2,520,000
Interest	<u>953,680</u>	<u>953,680</u>	<u>953,680</u>	<u>-</u>	<u>1,098,720</u>
Total Debt Service	<u>3,613,680</u>	<u>3,613,680</u>	<u>3,613,680</u>	<u>-</u>	<u>3,618,720</u>
Total Expenditures	<u>3,613,680</u>	<u>3,613,680</u>	<u>3,613,680</u>	<u>-</u>	<u>3,618,720</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,608,680)</u>	<u>(3,608,680)</u>	<u>(3,599,302)</u>	<u>9,378</u>	<u>(3,610,422)</u>
<b>Other Financing Sources</b>					
Transfers in	<u>3,689,200</u>	<u>3,689,200</u>	<u>3,689,200</u>	<u>-</u>	<u>3,688,160</u>
Total Other Financing Sources	<u>3,689,200</u>	<u>3,689,200</u>	<u>3,689,200</u>	<u>-</u>	<u>3,688,160</u>
Net Change in Fund Balance	<u>\$ 80,520</u>	<u>\$ 80,520</u>	89,898	<u>\$ 9,378</u>	77,738
<b>Fund Balance, Beginning of Year</b>			<u>3,201,832</u>		<u>3,124,094</u>
<b>Fund Balance, End of Year</b>			<u>\$ 3,291,730</u>		<u>\$ 3,201,832</u>

## DUPAGE COUNTY, ILLINOIS

1993 General Obligation Bonds - Stormwater Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ 8,000	\$ 8,000	\$ 21,071	\$ 13,071	\$ 12,318
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>21,071</u>	<u>13,071</u>	<u>12,318</u>
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	3,820,000	3,820,000	3,820,000	-	3,620,000
Interest	<u>1,371,440</u>	<u>1,371,440</u>	<u>1,371,440</u>	-	<u>1,579,760</u>
Total Debt Service	<u>5,191,440</u>	<u>5,191,440</u>	<u>5,191,440</u>	-	<u>5,199,760</u>
Total Expenditures	<u>5,191,440</u>	<u>5,191,440</u>	<u>5,191,440</u>	-	<u>5,199,760</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(5,183,440)</u>	<u>(5,183,440)</u>	<u>(5,170,369)</u>	<u>13,071</u>	<u>(5,187,442)</u>
<b>Other Financing Sources</b>					
Transfers in	<u>5,299,480</u>	<u>5,299,480</u>	<u>5,299,480</u>	-	<u>5,298,400</u>
Total Other Financing Sources	<u>5,299,480</u>	<u>5,299,480</u>	<u>5,299,480</u>	-	<u>5,298,400</u>
Net Change in Fund Balance	<u>\$ 116,040</u>	<u>\$ 116,040</u>	129,111	<u>\$ 13,071</u>	110,958
<b>Fund Balance, Beginning of Year</b>			<u>4,599,524</u>		<u>4,488,566</u>
<b>Fund Balance, End of Year</b>			<u>\$ 4,728,635</u>		<u>\$ 4,599,524</u>

## DUPAGE COUNTY, ILLINOIS

2006 Limited Tax General Obligation Refunding Bonds - Courthouse Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016				2015 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
<b>Revenues</b>					
Taxes	\$ 3,715,979	\$ 3,715,979	\$ 40,832	\$ (3,675,147)	\$ 3,691,112
Investment income	-	-	42	42	92
<b>Total Revenues</b>	<u>3,715,979</u>	<u>3,715,979</u>	<u>40,874</u>	<u>(3,675,105)</u>	<u>3,691,204</u>
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	1,570,000	1,570,000	1,570,000	-	1,495,000
Interest	2,075,810	2,075,810	1,057,530	1,018,280	2,152,435
<b>Total Debt Service</b>	<u>3,645,810</u>	<u>3,645,810</u>	<u>2,627,530</u>	<u>1,018,280</u>	<u>3,647,435</u>
<b>Total Expenditures</b>	<u>3,645,810</u>	<u>3,645,810</u>	<u>2,627,530</u>	<u>1,018,280</u>	<u>3,647,435</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>70,169</u>	<u>70,169</u>	<u>(2,586,656)</u>	<u>(2,656,825)</u>	<u>43,769</u>
<b>Other Financing Sources (Uses)</b>					
Transfers out	-	-	(515,142)	(515,142)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(515,142)</u>	<u>(515,142)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>\$ 70,169</u>	<u>\$ 70,169</u>	<u>(3,101,798)</u>	<u>\$ (3,171,967)</u>	<u>43,769</u>
<b>Fund Balance, Beginning of Year</b>			<u>3,101,798</u>		<u>3,058,029</u>
<b>Fund Balance, End of Year</b>			<u>\$ -</u>		<u>\$ 3,101,798</u>

## DUPAGE COUNTY, ILLINOIS

2006 General Obligation Refunding Bonds - Stormwater Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ 7,000	\$ 7,000	\$ -	\$ (7,000)	\$ 4,313
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>(7,000)</u>	<u>4,313</u>
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	1,560,000	1,560,000	1,560,000	-	1,500,000
Interest	<u>468,063</u>	<u>468,063</u>	<u>249,631</u>	<u>218,432</u>	<u>529,263</u>
Total Debt Service	<u>2,028,063</u>	<u>2,028,063</u>	<u>1,809,631</u>	<u>218,432</u>	<u>2,029,263</u>
Total Expenditures	<u>2,028,063</u>	<u>2,028,063</u>	<u>1,809,631</u>	<u>218,432</u>	<u>2,029,263</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,021,063)</u>	<u>(2,021,063)</u>	<u>(1,809,631)</u>	<u>211,432</u>	<u>(2,024,950)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	2,061,863	2,061,863	2,061,863	-	2,059,270
Transfers out	<u>-</u>	<u>-</u>	<u>(2,081,416)</u>	<u>(2,081,416)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>2,061,863</u>	<u>2,061,863</u>	<u>(19,553)</u>	<u>(2,081,416)</u>	<u>2,059,270</u>
Net Change in Fund Balance	<u>\$ 40,800</u>	<u>\$ 40,800</u>	<u>(1,829,184)</u>	<u>\$ (1,869,984)</u>	<u>34,320</u>
<b>Fund Balance, Beginning of Year</b>			<u>1,829,184</u>		<u>1,794,864</u>
<b>Fund Balance, End of Year</b>			<u>\$ -</u>		<u>\$ 1,829,184</u>

## DUPAGE COUNTY, ILLINOIS

2010 General Obligation Alternative Revenue Bonds Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 3,042	\$ 3,042	\$ -
Total Revenues	-	-	3,042	3,042	-
<b>Expenditures</b>					
<b>Debt Service</b>					
Interest	3,611,803	3,611,803	3,611,802	1	3,611,799
Fiscal agent fees	600	600	600	-	-
Total Debt Service	3,612,403	3,612,403	3,612,402	1	3,611,799
Total Expenditures	3,612,403	3,612,403	3,612,402	1	3,611,799
Excess (Deficiency) of Revenues Over Expenditures	(3,612,403)	(3,612,403)	(3,609,360)	3,043	(3,611,799)
<b>Other Financing Sources</b>					
Transfers in	3,612,560	3,612,560	3,612,560	-	3,612,560
Total Other Financing Sources	3,612,560	3,612,560	3,612,560	-	3,612,560
Net Change in Fund Balance	\$ 157	\$ 157	3,200	\$ 3,043	761
<b>Fund Balance, Beginning of Year</b>			763		2
<b>Fund Balance, End of Year</b>			\$ 3,963		\$ 763

## DUPAGE COUNTY, ILLINOIS

2011 General Obligation Refunding Bonds - Drainage Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 566,017	\$ 566,017	\$ 566,100	\$ 83	\$ 565,066
Investment income	500	500	2,498	1,998	1,042
Total Revenues	<u>566,517</u>	<u>566,517</u>	<u>568,598</u>	<u>2,081</u>	<u>566,108</u>
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	390,000	390,000	390,000	-	285,000
Interest	177,650	177,650	177,650	-	183,350
Fiscal agent fees	400	400	350	50	350
Total Debt Service	<u>568,050</u>	<u>568,050</u>	<u>568,000</u>	<u>50</u>	<u>468,700</u>
Total Expenditures	<u>568,050</u>	<u>568,050</u>	<u>568,000</u>	<u>50</u>	<u>468,700</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,533)</u>	<u>(1,533)</u>	<u>598</u>	<u>2,131</u>	<u>97,408</u>
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	60,000
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
Net Change in Fund Balance	<u>\$ (1,533)</u>	<u>\$ (1,533)</u>	<u>598</u>	<u>\$ 2,131</u>	<u>157,408</u>
<b>Fund Balance, Beginning of Year</b>			<u>733,003</u>		<u>575,595</u>
<b>Fund Balance, End of Year</b>			<u>\$ 733,601</u>		<u>\$ 733,003</u>

## DUPAGE COUNTY, ILLINOIS

2015A Transportation Revenue Refunding Bonds Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 18,800,000	\$ 18,800,000	\$ 19,386,604	\$ 586,604	\$ 9,569,860
Intergovernmental	14,469,000	14,469,000	15,332,586	863,586	8,864,740
Investment income	2,500	2,500	5,213	2,713	231
<b>Total Revenues</b>	<u>33,271,500</u>	<u>33,271,500</u>	<u>34,724,403</u>	<u>1,452,903</u>	<u>18,434,831</u>
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	8,830,000	8,830,000	8,830,000	-	54,505,000
Interest	785,405	785,405	785,405	-	37,851
Fiscal agent fees	-	-	-	-	4,500
Issuance costs	-	-	-	-	84,643
<b>Total Debt Service</b>	<u>9,615,405</u>	<u>9,615,405</u>	<u>9,615,405</u>	<u>-</u>	<u>54,631,994</u>
<b>Total Expenditures</b>	<u>9,615,405</u>	<u>9,615,405</u>	<u>9,615,405</u>	<u>-</u>	<u>54,631,994</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>23,656,095</u>	<u>23,656,095</u>	<u>25,108,998</u>	<u>1,452,903</u>	<u>(36,197,163)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	11,806,093
Transfers out	(23,600,000)	(23,600,000)	(20,912,702)	2,687,298	(18,754,848)
Long term debt issued	-	-	-	-	54,635,000
<b>Total Other Financing Sources (Uses)</b>	<u>(23,600,000)</u>	<u>(23,600,000)</u>	<u>(20,912,702)</u>	<u>2,687,298</u>	<u>47,686,245</u>
Net Change in Fund Balance	<u>\$ 56,095</u>	<u>\$ 56,095</u>	4,196,296	<u>\$ 4,140,201</u>	11,489,082
<b>Fund Balance, Beginning of Year</b>			<u>11,489,082</u>		<u>-</u>
<b>Fund Balance, End of Year</b>			<u>\$ 15,685,378</u>		<u>\$ 11,489,082</u>

## DUPAGE COUNTY, ILLINOIS

2015B General Obligation Refunding Bonds -Drainage Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 1,450,270	\$ 1,450,270	\$ 1,442,869	\$ (7,401)	\$ 852,528
Investment income	1,000	1,000	6,711	5,711	(306)
Miscellaneous	-	-	-	-	36
<b>Total Revenues</b>	<u>1,451,270</u>	<u>1,451,270</u>	<u>1,449,580</u>	<u>(1,690)</u>	<u>852,258</u>
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	1,175,000	1,175,000	1,175,000	-	13,105,000
Interest	273,327	273,327	273,327	-	7,561
Fiscal agent fees	450	450	450	-	1,900
Issuance costs	-	-	-	-	20,358
<b>Total Debt Service</b>	<u>1,448,777</u>	<u>1,448,777</u>	<u>1,448,777</u>	<u>-</u>	<u>13,134,819</u>
<b>Total Expenditures</b>	<u>1,448,777</u>	<u>1,448,777</u>	<u>1,448,777</u>	<u>-</u>	<u>13,134,819</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,493</u>	<u>2,493</u>	<u>803</u>	<u>(1,690)</u>	<u>(12,282,561)</u>
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	1,068,101
Long term debt issued	-	-	-	-	13,140,000
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,208,101</u>
<b>Net Change in Fund Balance</b>	<u>\$ 2,493</u>	<u>\$ 2,493</u>	<u>803</u>	<u>\$ (1,690)</u>	<u>1,925,540</u>
<b>Fund Balance, Beginning of Year</b>			<u>1,925,540</u>		<u>-</u>
<b>Fund Balance, End of Year</b>			<u>\$ 1,926,343</u>		<u>\$ 1,925,540</u>

## DUPAGE COUNTY, ILLINOIS

2016 Stormwater Bond Debt Service Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 1,907	\$ 1,907	\$ -
Total Revenues	-	-	1,907	1,907	-
<b>Expenditures</b>					
<b>Debt Service</b>					
Principal	-	-	10,800,000	(10,800,000)	-
Interest	-	65,400	147,912	(82,512)	-
Fiscal agent fees	-	5,000	8,650	(3,650)	-
Issuance costs	-	-	78,832	(78,832)	-
Total Debt Service	-	70,400	11,035,394	(10,964,994)	-
Total Expenditures	-	70,400	11,035,394	(10,964,994)	-
Excess (Deficiency) of Revenues Over Expenditures	-	(70,400)	(11,033,487)	(10,963,087)	-
<b>Other Financing Sources</b>					
Transfers in	-	-	2,081,416	2,081,416	-
Long term debt issued	-	-	10,970,000	10,970,000	-
Total Other Financing Sources	-	-	13,051,416	13,051,416	-
Net Change in Fund Balance	\$ -	\$ (70,400)	2,017,929	\$ 2,088,329	-
<b>Fund Balance, Beginning of Year</b>			-		-
<b>Fund Balance, End of Year</b>			\$ 2,017,929		\$ -

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

## NONMAJOR GOVERNMENTAL FUNDS

### Capital Projects Funds

#### *Budgeted Funds Only*

**2010 General Obligation Alternate Revenue Bond Projects** – This fund was established to account for the acquisition, construction, and installation of various public improvement projects throughout the County.

**2011 Drainage Bond Project** – This fund was established to account for all resources received and used for the construction of drainage projects.

**Highway Impact Fees** – This fund was established to account for the revenue and expenditure of a special fee assessed by the County on new development within the County. This fee must be used to improve and/or expand the transportation infrastructure of the County.

**County Infrastructure** – This fund was established to account for all resources and costs related to County infrastructure projects including, but not limited to, Transportation, Stormwater Drainage Construction, and Facilities Management projects.

**Health Department Capital Projects** – This fund was established for expenditures related to the planning and funding of capital projects determined by the Board of Health to be necessary for preserving, building, or improving the Department's infrastructure.

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Balance Sheet - Capital Projects Funds  
As of November 30, 2016

	2011 Stormwater Bond Project Fund	2010 General Obligation Alternative Revenue Bond Projects Fund	Children's Center Facility Construction Fund	2011 Drainage Bond Project Fund
<b>Assets</b>				
Cash and investments	\$ -	\$ 3,130,130	\$ -	\$ 16,387
Receivables				
Taxes	-	-	-	616
Interest	-	-	-	18
Accounts, net of allowance for doubtful accounts	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 3,130,130</u>	<u>\$ -</u>	<u>\$ 17,021</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>				
<b>Liabilities</b>				
Accounts payable	\$ -	\$ 615,896	\$ -	\$ -
Retainage payable	-	50,272	-	-
Total Liabilities	<u>-</u>	<u>666,168</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable other taxes	-	-	-	308
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>308</u>
<b>Fund Balances</b>				
Restricted	-	2,463,962	-	16,713
Committed	-	-	-	-
Total Fund Balances	<u>-</u>	<u>2,463,962</u>	<u>-</u>	<u>16,713</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ -</u>	<u>\$ 3,130,130</u>	<u>\$ -</u>	<u>\$ 17,021</u>

Highway Impact Fees Fund	County Infrastructure Fund	Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Capital Projects Fund	Total Nonmajor Capital Projects Funds
\$ 4,660,230	\$ 2,307,836	\$ 561,743	\$ 2,664	\$ 714,769	\$ 11,393,759
-	-	-	-	-	616
5,203	5,320	627	3	-	11,171
-	-	-	-	124	124
<u>\$ 4,665,433</u>	<u>\$ 2,313,156</u>	<u>\$ 562,370</u>	<u>\$ 2,667</u>	<u>\$ 714,893</u>	<u>\$ 11,405,670</u>
\$ 180,274	\$ 457,565	\$ -	\$ -	\$ -	\$ 1,253,735
-	-	-	-	-	50,272
<u>180,274</u>	<u>457,565</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,304,007</u>
-	-	-	-	-	308
-	-	-	-	-	308
4,485,159	-	562,370	2,667	-	7,530,871
-	1,855,591	-	-	714,893	2,570,484
<u>4,485,159</u>	<u>1,855,591</u>	<u>562,370</u>	<u>2,667</u>	<u>714,893</u>	<u>10,101,355</u>
<u>\$ 4,665,433</u>	<u>\$ 2,313,156</u>	<u>\$ 562,370</u>	<u>\$ 2,667</u>	<u>\$ 714,893</u>	<u>\$ 11,405,670</u>

## DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects Funds  
For the Year Ended November 30, 2016

	2011 Stormwater Bond Project Fund	2010 General Obligation Alternative Revenue Bond Projects Fund	Children's Center Facility Construction Fund	2011 Drainage Bond Project Fund
<b>Revenues</b>				
Taxes				
Sales	\$ -	\$ -	\$ -	\$ 3,104
Charges for services	-	-	-	-
Investment income (loss)	33	4,154	46	53
Miscellaneous	-	-	-	-
Total Revenues	<u>33</u>	<u>4,154</u>	<u>46</u>	<u>3,157</u>
<b>Expenditures</b>				
Current				
General government	-	417,189	-	-
Highway, streets and bridges	-	-	-	-
Capital outlay	-	1,792,945	-	-
Total Expenditures	<u>-</u>	<u>2,210,134</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>33</u>	<u>(2,205,980)</u>	<u>46</u>	<u>3,157</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Transfers out	(4)	-	(18,895)	-
Total Other Financing Sources (Uses)	<u>(4)</u>	<u>-</u>	<u>(18,895)</u>	<u>-</u>
Net Change in Fund Balances	29	(2,205,980)	(18,849)	3,157
<b>Fund Balances (Deficits), Beginning of Year</b>	<u>(29)</u>	<u>4,669,942</u>	<u>18,849</u>	<u>13,556</u>
<b>Fund Balances, End of Year</b>	<u>\$ -</u>	<u>\$ 2,463,962</u>	<u>\$ -</u>	<u>\$ 16,713</u>

Highway Impact Fees Fund	County Infrastructure Fund	Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Capital Projects Fund	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,104
1,289,546	-	-	-	-	1,289,546
28,779	12,013	2,537	11	627	48,253
-	400,000	-	-	-	400,000
<u>1,318,325</u>	<u>412,013</u>	<u>2,537</u>	<u>11</u>	<u>627</u>	<u>1,740,903</u>
-	(3,033)	-	-	-	414,156
506,298	-	-	-	-	506,298
<u>2,287,776</u>	<u>686,881</u>	<u>-</u>	<u>-</u>	<u>140,800</u>	<u>4,908,402</u>
<u>2,794,074</u>	<u>683,848</u>	<u>-</u>	<u>-</u>	<u>140,800</u>	<u>5,828,856</u>
<u>(1,475,749)</u>	<u>(271,835)</u>	<u>2,537</u>	<u>11</u>	<u>(140,173)</u>	<u>(4,087,953)</u>
-	-	-	-	500,000	500,000
-	-	-	-	-	(18,899)
-	-	-	-	500,000	481,101
(1,475,749)	(271,835)	2,537	11	359,827	(3,606,852)
<u>5,960,908</u>	<u>2,127,426</u>	<u>559,833</u>	<u>2,656</u>	<u>355,066</u>	<u>13,708,207</u>
<u>\$ 4,485,159</u>	<u>\$ 1,855,591</u>	<u>\$ 562,370</u>	<u>\$ 2,667</u>	<u>\$ 714,893</u>	<u>\$ 10,101,355</u>

## DUPAGE COUNTY, ILLINOIS

2010 General Obligation Alternative Revenue Bond Projects Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 189,139
Investment income	15,000	15,000	4,154	(10,846)	905
Total Revenues	15,000	15,000	4,154	(10,846)	190,044
<b>Expenditures</b>					
<b>General Government</b>					
Commodities					
Equipment	-	5,947	5,946	1	-
Total Commodities	-	5,947	5,946	1	-
Contractual Services					
Professional services	922,190	788,801	97,131	691,670	1,103,969
Repairs and maintenance	-	326	326	-	-
Other contractual services	100,000	313,786	313,786	-	43,415
Total Contractual Services	1,022,190	1,102,913	411,243	691,670	1,147,384
Total General Government	1,022,190	1,108,860	417,189	691,671	1,147,384
<b>Capital Outlay</b>					
Capital outlay	337,692	2,138,962	1,792,945	346,017	1,272,282
Total Capital Outlay	337,692	2,138,962	1,792,945	346,017	1,272,282
Total Expenditures	1,359,882	3,247,822	2,210,134	1,037,688	2,419,666
Net Change in Fund Balance	\$ (1,344,882)	\$ (3,232,822)	(2,205,980)	\$ 1,026,842	(2,229,622)
Fund Balance, Beginning of Year			4,669,942		6,899,564
Fund Balance, End of Year			\$ 2,463,962		\$ 4,669,942

## DUPAGE COUNTY, ILLINOIS

2011 Drainage Bond Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016		Actual	Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget			
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ 3,104	\$ 3,104	\$ 4,751
Investment income	100	100	53	(47)	21
Total Revenues	100	100	3,157	3,057	4,772
<b>Expenditures</b>					
Total Expenditures	-	-	-	-	-
Net Change in Fund Balance	\$ 100	\$ 100	3,157	\$ 3,057	4,772
<b>Fund Balance, Beginning of Year</b>			13,556		8,784
<b>Fund Balance, End of Year</b>			\$ 16,713		\$ 13,556

## DUPAGE COUNTY, ILLINOIS

Highway Impact Fees Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 660,000	\$ 660,000	\$ 1,289,546	\$ 629,546	\$ 1,172,204
Investment income	25,000	25,000	28,779	3,779	17,487
Miscellaneous	-	-	-	-	2
Total Revenues	<u>685,000</u>	<u>685,000</u>	<u>1,318,325</u>	<u>633,325</u>	<u>1,189,693</u>
<b>Expenditures</b>					
<b>Highway, Streets and Bridges</b>					
Contractual Services					
Professional services	22,000	84,772	98,735	(13,963)	13,835
Other contractual services	50,000	455,720	407,563	48,157	2,189
Total Contractual Services	<u>72,000</u>	<u>540,492</u>	<u>506,298</u>	<u>34,194</u>	<u>16,024</u>
Total Highway, Streets and Bridges	<u>72,000</u>	<u>540,492</u>	<u>506,298</u>	<u>34,194</u>	<u>16,024</u>
<b>Capital Outlay</b>					
Capital outlay	4,542,406	4,073,914	2,287,776	1,786,138	1,219,388
Total Capital Outlay	<u>4,542,406</u>	<u>4,073,914</u>	<u>2,287,776</u>	<u>1,786,138</u>	<u>1,219,388</u>
Total Expenditures	<u>4,614,406</u>	<u>4,614,406</u>	<u>2,794,074</u>	<u>1,820,332</u>	<u>1,235,412</u>
Net Change in Fund Balance	<u>\$ (3,929,406)</u>	<u>\$ (3,929,406)</u>	(1,475,749)	<u>\$ 2,453,657</u>	(45,719)
Fund Balance, Beginning of Year			<u>5,960,908</u>		<u>6,006,627</u>
Fund Balance, End of Year			<u>\$ 4,485,159</u>		<u>\$ 5,960,908</u>

## DUPAGE COUNTY, ILLINOIS

County Infrastructure Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ 5,000	\$ 5,000	\$ 12,013	\$ 7,013	\$ 7,204
Miscellaneous	-	400,000	400,000	-	-
Total Revenues	<u>5,000</u>	<u>405,000</u>	<u>412,013</u>	<u>7,013</u>	<u>7,204</u>
<b>Expenditures</b>					
<b>General Government</b>					
Contractual Services					
Professional services	-	-	-	-	43,740
Other contractual services	-	243,910	(3,033)	246,943	6,066
Total Contractual Services	-	<u>243,910</u>	<u>(3,033)</u>	<u>246,943</u>	<u>49,806</u>
Total General Government	-	<u>243,910</u>	<u>(3,033)</u>	<u>246,943</u>	<u>49,806</u>
<b>Capital Outlay</b>					
Capital outlay	2,055,207	2,211,297	686,881	1,524,416	364,228
Total Capital Outlay	<u>2,055,207</u>	<u>2,211,297</u>	<u>686,881</u>	<u>1,524,416</u>	<u>364,228</u>
Total Expenditures	<u>2,055,207</u>	<u>2,455,207</u>	<u>683,848</u>	<u>1,771,359</u>	<u>414,034</u>
Net Change in Fund Balance	<u>\$ (2,050,207)</u>	<u>\$ (2,050,207)</u>	<u>(271,835)</u>	<u>\$ 1,778,372</u>	<u>(406,830)</u>
<b>Fund Balance, Beginning of Year</b>			<u>2,127,426</u>		<u>2,534,256</u>
<b>Fund Balance, End of Year</b>			<u>\$ 1,855,591</u>		<u>\$ 2,127,426</u>

## DUPAGE COUNTY, ILLINOIS

Health Department Capital Projects Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Year Ended November 30, 2016  
 With Comparative Actual Amounts for the Year Ended November 30, 2015

	2016			Variance With Final Budget Positive (Negative)	2015 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 627	\$ 627	\$ 4,176
Miscellaneous	-	-	-	-	670,047
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>627</u>	<u>627</u>	<u>674,223</u>
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	<u>500,000</u>	<u>500,000</u>	<u>140,800</u>	<u>359,200</u>	<u>9,070,946</u>
<b>Total Capital Outlay</b>	<u>500,000</u>	<u>500,000</u>	<u>140,800</u>	<u>359,200</u>	<u>9,070,946</u>
<b>Total Expenditures</b>	<u>500,000</u>	<u>500,000</u>	<u>140,800</u>	<u>359,200</u>	<u>9,070,946</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(500,000)</u>	<u>(500,000)</u>	<u>(140,173)</u>	<u>359,827</u>	<u>(8,396,723)</u>
<b>Other Financing Sources</b>					
Transfers in	<u>2,100,000</u>	<u>2,100,000</u>	<u>500,000</u>	<u>(1,600,000)</u>	<u>5,119,593</u>
<b>Total Other Financing Sources</b>	<u>2,100,000</u>	<u>2,100,000</u>	<u>500,000</u>	<u>(1,600,000)</u>	<u>5,119,593</u>
<b>Net Change in Fund Balance</b>	<u>\$ 1,600,000</u>	<u>\$ 1,600,000</u>	<u>359,827</u>	<u>\$ (1,240,173)</u>	<u>(3,277,130)</u>
<b>Fund Balance, Beginning of Year</b>			<u>355,066</u>		<u>3,632,196</u>
<b>Fund Balance, End of Year</b>			<u>\$ 714,893</u>		<u>\$ 355,066</u>

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

## AGENCY FUNDS

### COUNTY COLLECTOR

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

**Bankruptcy Escrow** – This fund is used to account for monies set aside for the payment of taxes due from parties that have filed for bankruptcy.

### COUNTY TREASURER

**Escrow Account** – This fund is used to account for monies placed in escrow via court order in probate cases when an heir is unknown or cannot be found.

**Township Projects** – This fund is used to account for the receipt and disbursement of township Motor Fuel Tax monies.

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

**Employee's Special Wage Deduction** – This fund is used to account for the receipt and disbursement of withholdings made to satisfy wage summons.

**Sale in Error Interest** – This fund is used to provide a mechanism to pay interest charges which accrue and are payable on tax sales made in error. A fee attached to annual tax sales finances this fund.

**Domestic Relations Legal** – This fund is used to account for the receipt and disbursement of a special fee to assist indigent individuals in domestic relations matters. The administration of this fund is under the jurisdiction of the Chief Judge of the Judicial Circuit.

**Kogen Trust Agreement** – This fund is used to account for a previous escrow deposit related to the Kogen Trust and various other parties.

**Local Law Drug Enforcement** – This fund is used to account for the receipt and disbursement of funds received from fines assessed by the courts on adjudicated drug cases to be used by the Sheriff for drug enforcement purposes other than salaries.

### CLERK OF THE CIRCUIT COURT

**Criminal Traffic Account** – This fund is used to account for the receipt and disbursement of fees collected in criminal traffic cases.

**Bond Account** – This fund is used to account for the collection and subsequent refund or forfeit of bonds posted with the Court.

**Civil Fee Account** – This fund is used to account for civil fees collected and expended apart from criminal fees.

**Investment Account** – This fund is used to account for amounts temporarily transferred from the other Clerk of the Circuit Court Agency funds that can be invested.

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

## AGENCY FUNDS

### COUNTY SHERIFF

**County Sheriff – Chancery Account** – This fund is used to account for transactions relating to Sheriff's Office sale of foreclosed properties.

**County Sheriff – Commissary Account** – This fund is used to account for profits earned on jail commissary transactions, which are used for inmate welfare purposes.

**County Sheriff – Inmate Account** – This fund is used to account for the aggregate of all transactions, which occur in accounts held for each individual inmate.

**County Sheriff – Arson Task Force** – This fund is used to account for receipts and expenditures of monies by a Task Force developed by municipalities to mutually assist each other in arson related matters.

**County Sheriff – Investigative Account** – This fund is used to account for transactions relating to Sheriff's Office investigations for which monies must be available in advance.

**County Sheriff – Replevin and Levy** – This fund is used to account for the collection and disbursement of funds incurred by the Sheriff's Office while recovering property sold under contract when the purchaser defaults the terms of agreement.

**County Sheriff – Drug Traffic Prevention (Federal)** – This fund is used to account for transactions relating to drug enforcement expenditures in coordination with federal agencies. Funds are generated by court order pursuant to drug cases.

**County Sheriff – Drug Traffic Prevention (State)** – This fund is used to account for transactions relating to drug enforcement expenditures in coordination with state agencies. Funds are generated by court order pursuant to drug cases.

**County Sheriff – JEZ** – This special Sheriff's fund is used to account for transactions, which require advance funding and are reimbursed at a later date.

**County Sheriff – Drug Traffic Seizure Account** – This fund is used to account for the collection and disbursement of legally seized funds used to support narcotics enforcement and education activities.

**County Sheriff – Sex Offender** – This fund is used to account for the collection of annual statutory registration fees of convicted sex offenders residing in the County as registered by the Sheriff.

**County Sheriff – Extradition Account** – This fund is used to account for transactions relating to transportation of prisoners by the Sheriff's Office.

**County Sheriff – Internet Auction Account** – This fund is used to account for proceeds from an online auction service for saleable merchandise obtained from drug seizures. These proceeds are used for drug enforcement.

**County Sheriff - Viking Tobacco Account** – This fund is used to account for transactions relating to this account.

**County Sheriff – Money Laundering Seizure** – This fund is used to account for transactions relating to this account.

# DUPAGE COUNTY, ILLINOIS

As of and for the Year Ended November 30, 2016

## AGENCY FUNDS

### OTHER AGENCY FUNDS

**County Clerk** – This fund is used to account for transactions relating to the redemption of delinquent tax sale payments.

**State's Attorney – Tax and Investigative Account** – This fund is used to account for transactions relating to State's Attorney investigations for which monies must be available in advance.

**County Probation Department** – This fund is used to account for transactions that relate to amounts to be paid by offenders to victims as a condition of probation.

**Convalescent Center – Special Account** – This fund is used to account for transactions, which occur in a clearing account used to split individual resident checks among multiple funds.

**Convalescent Center – Residents' Agency** – This fund is used to account for monies held at the center for residents of the center to be used for personal expenditures.

**Convalescent Center – Administrative Account** – This fund is used to account for transactions that occur within the Convalescent Center activity and donation accounts that are not a part of normal Convalescent Center governmental operations.

**Special Service Area #32 – Riviera Court** – This fund was established to account for all resources received and used for a water supply system to be constructed and installed within Special Service Area #32.

**Special Service Area #33 – Judith Court** – This fund was established to account for all resources received and used for a water supply system to be constructed and installed within Special Service Area #33.

**Anti-Crime Contribution Committee** – This fund is used to account for the receipt of fees collected in criminal cases and disbursed to approved and established local anti-crime programs.

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Assets and Liabilities  
As of November 30, 2016

	<u>County Collector</u>	<u>County Treasurer</u>	<u>Clerk of the Circuit Court</u>	<u>County Sheriff</u>	<u>Other</u>
<b>Assets</b>					
Cash and investments	\$ 33,673,963	\$ 6,931,190	\$ 15,121,387	\$ 8,470,238	\$ 2,048,566
Accrued interest	-	3,612	7,894	-	-
Due from federal, state and other governmental units	-	46,388	-	-	-
Due from other funds	-	-	9,573,607	-	-
Total Assets	<u>\$ 33,673,963</u>	<u>\$ 6,981,190</u>	<u>\$ 24,702,888</u>	<u>\$ 8,470,238</u>	<u>\$ 2,048,566</u>
<b>Liabilities</b>					
Due to federal, state and other governmental units	\$ 27,537,052	\$ 2,915,987	\$ 574,886	\$ -	\$ -
Due to other funds	4,318,594	-	9,573,607	-	-
Other liabilities	<u>1,818,317</u>	<u>4,065,203</u>	<u>14,554,395</u>	<u>8,470,238</u>	<u>2,048,566</u>
Total Liabilities	<u>\$ 33,673,963</u>	<u>\$ 6,981,190</u>	<u>\$ 24,702,888</u>	<u>\$ 8,470,238</u>	<u>\$ 2,048,566</u>

<b>Agency Total</b>	<b>Inter-Agency Elimination</b>	<b>Total</b>
\$ 66,245,344	\$ -	\$ 66,245,344
11,506	-	11,506
46,388	-	46,388
<u>9,573,607</u>	<u>(9,573,607)</u>	<u>-</u>
<u>\$ 75,876,845</u>	<u>\$ (9,573,607)</u>	<u>\$ 66,303,238</u>

\$ 31,027,925	\$ -	\$ 31,027,925
13,892,201	(9,573,607)	4,318,594
<u>30,956,719</u>	<u>-</u>	<u>30,956,719</u>
<u>\$ 75,876,845</u>	<u>\$ (9,573,607)</u>	<u>\$ 66,303,238</u>

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2016

	<b>Balances November 30, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2016</b>
<b>County Collector</b>				
<u>General</u>				
Assets				
Cash and investments	\$ 36,490,646	\$ 6,390,062,378	\$ 6,392,898,149	\$ 33,654,875
Total Assets	<u>\$ 36,490,646</u>	<u>\$ 6,390,062,378</u>	<u>\$ 6,392,898,149</u>	<u>\$ 33,654,875</u>
Liabilities				
Due to federal, state and other governmental units	\$ 30,356,506	\$ 6,382,484,230	\$ 6,385,303,684	\$ 27,537,052
Due to other funds	4,677,855	5,778,919	6,138,180	4,318,594
Other liabilities	<u>1,456,285</u>	<u>1,799,229</u>	<u>1,456,285</u>	<u>1,799,229</u>
Total Liabilities	<u>\$ 36,490,646</u>	<u>\$ 6,390,062,378</u>	<u>\$ 6,392,898,149</u>	<u>\$ 33,654,875</u>
<u>Bankruptcy Escrow</u>				
Assets				
Cash and investments	\$ 530,178	\$ -	\$ 511,090	\$ 19,088
Total Assets	<u>\$ 530,178</u>	<u>\$ -</u>	<u>\$ 511,090</u>	<u>\$ 19,088</u>
Liabilities				
Other liabilities	\$ 530,178	\$ -	\$ 511,090	\$ 19,088
Total Liabilities	<u>\$ 530,178</u>	<u>\$ -</u>	<u>\$ 511,090</u>	<u>\$ 19,088</u>
<u>Total - All County Collector's Agency Funds</u>				
Assets				
Cash and investments	\$ 37,020,824	\$ 6,390,062,378	\$ 6,393,409,239	\$ 33,673,963
Total Assets	<u>\$ 37,020,824</u>	<u>\$ 6,390,062,378</u>	<u>\$ 6,393,409,239</u>	<u>\$ 33,673,963</u>
Liabilities				
Due to federal, state and other governmental units	\$ 30,356,506	\$ 6,382,484,230	\$ 6,385,303,684	\$ 27,537,052
Due to other funds	4,677,855	5,778,919	6,138,180	4,318,594
Other liabilities	<u>1,986,463</u>	<u>1,799,229</u>	<u>1,967,375</u>	<u>1,818,317</u>
Total Liabilities	<u>\$ 37,020,824</u>	<u>\$ 6,390,062,378</u>	<u>\$ 6,393,409,239</u>	<u>\$ 33,673,963</u>
<b>County Treasurer</b>				
<u>Escrow Account</u>				
Assets				
Cash and investments	\$ 220,570	\$ 63,618	\$ 96,836	\$ 187,352
Total Assets	<u>\$ 220,570</u>	<u>\$ 63,618</u>	<u>\$ 96,836</u>	<u>\$ 187,352</u>
Liabilities				
Other liabilities	\$ 220,570	\$ 63,618	\$ 96,836	\$ 187,352
Total Liabilities	<u>\$ 220,570</u>	<u>\$ 63,618</u>	<u>\$ 96,836</u>	<u>\$ 187,352</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2016

	<b>Balances November 30, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2016</b>
<b>County Treasurer (cont.)</b>				
<u>Township Projects Fund</u>				
Assets				
Cash and investments	\$ 3,288,349	\$ 1,154,767	\$ 1,577,129	\$ 2,865,987
Accrued interest	4,448	3,612	4,448	3,612
Due from federal, state and other governmental units	248,898	46,388	248,898	46,388
Total Assets	<u>\$ 3,541,695</u>	<u>\$ 1,204,767</u>	<u>\$ 1,830,475</u>	<u>\$ 2,915,987</u>
Liabilities				
Due to federal, state and other governmental units	<u>\$ 3,541,695</u>	<u>\$ 1,204,767</u>	<u>\$ 1,830,475</u>	<u>\$ 2,915,987</u>
Total Liabilities	<u>\$ 3,541,695</u>	<u>\$ 1,204,767</u>	<u>\$ 1,830,475</u>	<u>\$ 2,915,987</u>
<u>Condemnation</u>				
Assets				
Cash and investments	\$ 4,202,251	\$ 6,264,176	\$ 7,369,932	\$ 3,096,495
Total Assets	<u>\$ 4,202,251</u>	<u>\$ 6,264,176</u>	<u>\$ 7,369,932</u>	<u>\$ 3,096,495</u>
Liabilities				
Other liabilities	\$ 4,202,251	\$ 6,264,176	\$ 7,369,932	\$ 3,096,495
Total Liabilities	<u>\$ 4,202,251</u>	<u>\$ 6,264,176</u>	<u>\$ 7,369,932</u>	<u>\$ 3,096,495</u>
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash and investments	\$ 30,490	\$ 148,389	\$ 156,433	\$ 22,446
Total Assets	<u>\$ 30,490</u>	<u>\$ 148,389</u>	<u>\$ 156,433</u>	<u>\$ 22,446</u>
Liabilities				
Other liabilities	\$ 30,490	\$ 148,389	\$ 156,433	\$ 22,446
Total Liabilities	<u>\$ 30,490</u>	<u>\$ 148,389</u>	<u>\$ 156,433</u>	<u>\$ 22,446</u>
<u>Sale in Error Interest</u>				
Assets				
Cash and investments	\$ 500,021	\$ 246,005	\$ 123,205	\$ 622,821
Due from other funds	118,680	-	118,680	-
Total Assets	<u>\$ 618,701</u>	<u>\$ 246,005</u>	<u>\$ 241,885</u>	<u>\$ 622,821</u>
Liabilities				
Other liabilities	\$ 618,701	\$ 246,005	\$ 241,885	\$ 622,821
Total Liabilities	<u>\$ 618,701</u>	<u>\$ 246,005</u>	<u>\$ 241,885</u>	<u>\$ 622,821</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2016

	<b>Balances November 30, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2016</b>
<b>County Treasurer (cont.)</b>				
<u>Domestic Relations Legal Fund</u>				
Assets				
Cash and investments	\$ 85,486	\$ 209,295	\$ 203,003	\$ 91,778
Total Assets	<u>\$ 85,486</u>	<u>\$ 209,295</u>	<u>\$ 203,003</u>	<u>\$ 91,778</u>
Liabilities				
Other liabilities	\$ 85,486	\$ 209,295	\$ 203,003	\$ 91,778
Total Liabilities	<u>\$ 85,486</u>	<u>\$ 209,295</u>	<u>\$ 203,003</u>	<u>\$ 91,778</u>
<u>Kogen Trust Agreement</u>				
Assets				
Cash and investments	\$ 19,061	\$ 31	\$ -	\$ 19,092
Total Assets	<u>\$ 19,061</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ 19,092</u>
Liabilities				
Other liabilities	\$ 19,061	\$ 31	\$ -	\$ 19,092
Total Liabilities	<u>\$ 19,061</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ 19,092</u>
<u>Local Law Drug Enforcement</u>				
Assets				
Cash and investments	\$ 25,219	\$ 2,938	\$ 2,938	\$ 25,219
Total Assets	<u>\$ 25,219</u>	<u>\$ 2,938</u>	<u>\$ 2,938</u>	<u>\$ 25,219</u>
Liabilities				
Other liabilities	\$ 25,219	\$ 2,938	\$ 2,938	\$ 25,219
Total Liabilities	<u>\$ 25,219</u>	<u>\$ 2,938</u>	<u>\$ 2,938</u>	<u>\$ 25,219</u>
<u>Total - All County Treasurer's Agency Funds</u>				
Assets				
Cash and investments	\$ 8,371,447	\$ 8,089,219	\$ 9,529,476	\$ 6,931,190
Accrued interest	4,448	3,612	4,448	3,612
Due from federal, state and other governmental units	248,898	46,388	248,898	46,388
Due from other funds	118,680	-	118,680	-
Total Assets	<u>\$ 8,743,473</u>	<u>\$ 8,139,219</u>	<u>\$ 9,901,502</u>	<u>\$ 6,981,190</u>
Liabilities				
Due to federal, state and other governmental units	\$ 3,541,695	\$ 1,204,767	\$ 1,830,475	\$ 2,915,987
Other liabilities	5,201,778	6,934,452	8,071,027	4,065,203
Total Liabilities	<u>\$ 8,743,473</u>	<u>\$ 8,139,219</u>	<u>\$ 9,901,502</u>	<u>\$ 6,981,190</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2016

	<b>Balances November 30, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2016</b>
<b>Clerk of the Circuit Court</b>				
<u>Criminal Traffic Account</u>				
Assets				
Cash and investments	\$ 6,312,823	\$ 52,294,200	\$ 54,492,247	\$ 4,114,776
Due from other funds	<u>8,683,012</u>	<u>-</u>	<u>-</u>	<u>8,683,012</u>
Total Assets	<u>\$ 14,995,835</u>	<u>\$ 52,294,200</u>	<u>\$ 54,492,247</u>	<u>\$ 12,797,788</u>
Liabilities				
Due to federal, state and other governmental units	\$ 546,045	\$ 574,886	\$ 546,045	\$ 574,886
Other liabilities	<u>14,449,790</u>	<u>51,719,314</u>	<u>53,946,202</u>	<u>12,222,902</u>
Total Liabilities	<u>\$ 14,995,835</u>	<u>\$ 52,294,200</u>	<u>\$ 54,492,247</u>	<u>\$ 12,797,788</u>
<u>Bond Account</u>				
Assets				
Cash and investments	\$ 1,197,363	\$ 1,074,135	\$ 885,751	\$ 1,385,747
Due from other funds	<u>790,595</u>	<u>-</u>	<u>-</u>	<u>790,595</u>
Total Assets	<u>\$ 1,987,958</u>	<u>\$ 1,074,135</u>	<u>\$ 885,751</u>	<u>\$ 2,176,342</u>
Liabilities				
Other liabilities	\$ 1,987,958	\$ 1,074,135	\$ 885,751	\$ 2,176,342
Total Liabilities	<u>\$ 1,987,958</u>	<u>\$ 1,074,135</u>	<u>\$ 885,751</u>	<u>\$ 2,176,342</u>
<u>Civil Fee Account</u>				
Assets				
Cash and investments	\$ 431,354	\$ 9,125,860	\$ 9,302,063	\$ 255,151
Total Assets	<u>\$ 431,354</u>	<u>\$ 9,125,860</u>	<u>\$ 9,302,063</u>	<u>\$ 255,151</u>
Liabilities				
Due to other funds	\$ 100,000	\$ -	\$ -	\$ 100,000
Other liabilities	<u>331,354</u>	<u>9,125,860</u>	<u>9,302,063</u>	<u>155,151</u>
Total Liabilities	<u>\$ 431,354</u>	<u>\$ 9,125,860</u>	<u>\$ 9,302,063</u>	<u>\$ 255,151</u>
<u>Investment Account</u>				
Assets				
Cash and investments	\$ 9,355,778	\$ 18,354	\$ 8,419	\$ 9,365,713
Accrued interest	17,829	7,894	17,829	7,894
Due from other funds	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Total Assets	<u>\$ 9,473,607</u>	<u>\$ 26,248</u>	<u>\$ 26,248</u>	<u>\$ 9,473,607</u>
Liabilities				
Due to other funds	\$ 9,473,607	\$ 26,248	\$ 26,248	9,473,607
Total Liabilities	<u>\$ 9,473,607</u>	<u>\$ 26,248</u>	<u>\$ 26,248</u>	<u>\$ 9,473,607</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2016

	<b>Balances November 30, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2016</b>
<b>Clerk of the Circuit Court (cont.)</b>				
<b>Total - All Clerk of the Circuit Court's Agency Funds</b>				
Assets				
Cash and investments	\$ 17,297,318	\$ 62,512,549	\$ 64,688,480	\$ 15,121,387
Accrued interest	17,829	7,894	17,829	7,894
Due from other funds	9,573,607	-	-	9,573,607
<b>Total Assets</b>	<b>\$ 26,888,754</b>	<b>\$ 62,520,443</b>	<b>\$ 64,706,309</b>	<b>\$ 24,702,888</b>
Liabilities				
Due to federal, state and other governmental units	\$ 546,045	\$ 574,886	\$ 546,045	\$ 574,886
Due to other funds	9,573,607	26,248	26,248	9,573,607
Other liabilities	16,769,102	61,919,309	64,134,016	14,554,395
<b>Total Liabilities</b>	<b>\$ 26,888,754</b>	<b>\$ 62,520,443</b>	<b>\$ 64,706,309</b>	<b>\$ 24,702,888</b>
<b>County Sheriff</b>				
<u>County Sheriff - Chancery Account</u>				
Assets				
Cash and investments	\$ 4,885,726	\$ 50,881,669	\$ 50,804,490	\$ 4,962,905
<b>Total Assets</b>	<b>\$ 4,885,726</b>	<b>\$ 50,881,669</b>	<b>\$ 50,804,490</b>	<b>\$ 4,962,905</b>
Liabilities				
Other liabilities	\$ 4,885,726	\$ 50,881,669	\$ 50,804,490	\$ 4,962,905
<b>Total Liabilities</b>	<b>\$ 4,885,726</b>	<b>\$ 50,881,669</b>	<b>\$ 50,804,490</b>	<b>\$ 4,962,905</b>
<u>County Sheriff - Commissary Account</u>				
Assets				
Cash and investments	\$ 2,455,494	\$ 4,156,175	\$ 3,952,948	\$ 2,658,721
<b>Total Assets</b>	<b>\$ 2,455,494</b>	<b>\$ 4,156,175</b>	<b>\$ 3,952,948</b>	<b>\$ 2,658,721</b>
Liabilities				
Other liabilities	\$ 2,455,494	\$ 4,156,175	\$ 3,952,948	\$ 2,658,721
<b>Total Liabilities</b>	<b>\$ 2,455,494</b>	<b>\$ 4,156,175</b>	<b>\$ 3,952,948</b>	<b>\$ 2,658,721</b>
<u>County Sheriff - Inmate Account</u>				
Assets				
Cash and investments	\$ 309,208	\$ 2,495,264	\$ 2,531,315	\$ 273,157
<b>Total Assets</b>	<b>\$ 309,208</b>	<b>\$ 2,495,264</b>	<b>\$ 2,531,315</b>	<b>\$ 273,157</b>
Liabilities				
Other liabilities	\$ 309,208	\$ 2,495,264	\$ 2,531,315	\$ 273,157
<b>Total Liabilities</b>	<b>\$ 309,208</b>	<b>\$ 2,495,264</b>	<b>\$ 2,531,315</b>	<b>\$ 273,157</b>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2016

	<b>Balances November 30, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2016</b>
<b>County Sheriff (cont.)</b>				
<u>County Sheriff - Arson Task Force</u>				
Assets				
Cash and investments	\$ 6,142	\$ 7,453	\$ 7,792	\$ 5,803
Total Assets	<u>\$ 6,142</u>	<u>\$ 7,453</u>	<u>\$ 7,792</u>	<u>\$ 5,803</u>
Liabilities				
Other liabilities	\$ 6,142	\$ 7,453	\$ 7,792	\$ 5,803
Total Liabilities	<u>\$ 6,142</u>	<u>\$ 7,453</u>	<u>\$ 7,792</u>	<u>\$ 5,803</u>
<u>County Sheriff - Investigative Account</u>				
Assets				
Cash and investments	\$ 19,658	\$ 92,640	\$ 48,170	\$ 64,128
Total Assets	<u>\$ 19,658</u>	<u>\$ 92,640</u>	<u>\$ 48,170</u>	<u>\$ 64,128</u>
Liabilities				
Other liabilities	\$ 19,658	\$ 92,640	\$ 48,170	\$ 64,128
Total Liabilities	<u>\$ 19,658</u>	<u>\$ 92,640</u>	<u>\$ 48,170</u>	<u>\$ 64,128</u>
<u>County Sheriff - Replevin and Levy</u>				
Assets				
Cash and investments	\$ 57,142	\$ 58,884	\$ 59,174	\$ 56,852
Total Assets	<u>\$ 57,142</u>	<u>\$ 58,884</u>	<u>\$ 59,174</u>	<u>\$ 56,852</u>
Liabilities				
Other liabilities	\$ 57,142	\$ 58,884	\$ 59,174	\$ 56,852
Total Liabilities	<u>\$ 57,142</u>	<u>\$ 58,884</u>	<u>\$ 59,174</u>	<u>\$ 56,852</u>
<u>County Sheriff - Drug Traffic Prevention (Federal)</u>				
Assets				
Cash and investments	\$ 477,013	\$ 622,998	\$ 711,013	\$ 388,998
Total Assets	<u>\$ 477,013</u>	<u>\$ 622,998</u>	<u>\$ 711,013</u>	<u>\$ 388,998</u>
Liabilities				
Other liabilities	\$ 477,013	\$ 622,998	\$ 711,013	\$ 388,998
Total Liabilities	<u>\$ 477,013</u>	<u>\$ 622,998</u>	<u>\$ 711,013</u>	<u>\$ 388,998</u>
<u>County Sheriff - Drug Traffic Prevention (State)</u>				
Assets				
Cash and investments	\$ -	\$ 31,644	\$ -	\$ 31,644
Total Assets	<u>\$ -</u>	<u>\$ 31,644</u>	<u>\$ -</u>	<u>\$ 31,644</u>
Liabilities				
Other liabilities	\$ -	\$ 31,644	\$ -	\$ 31,644
Total Liabilities	<u>\$ -</u>	<u>\$ 31,644</u>	<u>\$ -</u>	<u>\$ 31,644</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2016

	<b>Balances November 30, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2016</b>
<b>County Sheriff (cont.)</b>				
<u>County Sheriff - JEZ Fund</u>				
Assets				
Cash and investments	\$ 3,179	\$ 12,730	\$ 11,819	\$ 4,090
Total Assets	<u>\$ 3,179</u>	<u>\$ 12,730</u>	<u>\$ 11,819</u>	<u>\$ 4,090</u>
Liabilities				
Other liabilities	\$ 3,179	\$ 12,730	\$ 11,819	\$ 4,090
Total Liabilities	<u>\$ 3,179</u>	<u>\$ 12,730</u>	<u>\$ 11,819</u>	<u>\$ 4,090</u>
<u>County Sheriff - Drug Traffic Seizure Account</u>				
Assets				
Cash and investments	\$ 9,695	\$ 12,252	\$ 12,414	\$ 9,533
Total Assets	<u>\$ 9,695</u>	<u>\$ 12,252</u>	<u>\$ 12,414</u>	<u>\$ 9,533</u>
Liabilities				
Other liabilities	\$ 9,695	\$ 12,252	\$ 12,414	\$ 9,533
Total Liabilities	<u>\$ 9,695</u>	<u>\$ 12,252</u>	<u>\$ 12,414</u>	<u>\$ 9,533</u>
<u>County Sheriff - Sex Offender</u>				
Assets				
Cash and investments	\$ 7,819	\$ 14,718	\$ 14,084	\$ 8,453
Total Assets	<u>\$ 7,819</u>	<u>\$ 14,718</u>	<u>\$ 14,084</u>	<u>\$ 8,453</u>
Liabilities				
Other liabilities	\$ 7,819	\$ 14,718	\$ 14,084	\$ 8,453
Total Liabilities	<u>\$ 7,819</u>	<u>\$ 14,718</u>	<u>\$ 14,084</u>	<u>\$ 8,453</u>
<u>County Sheriff - Extradition Account</u>				
Assets				
Cash and investments	\$ 6,605	\$ 24,943	\$ 25,594	\$ 5,954
Total Assets	<u>\$ 6,605</u>	<u>\$ 24,943</u>	<u>\$ 25,594</u>	<u>\$ 5,954</u>
Liabilities				
Other liabilities	\$ 6,605	\$ 24,943	\$ 25,594	\$ 5,954
Total Liabilities	<u>\$ 6,605</u>	<u>\$ 24,943</u>	<u>\$ 25,594</u>	<u>\$ 5,954</u>
<u>County Sheriff - Internet Auction Account</u>				
Assets				
Cash and investments	\$ 501	\$ -	\$ 501	\$ -
Total Assets	<u>\$ 501</u>	<u>\$ -</u>	<u>\$ 501</u>	<u>\$ -</u>
Liabilities				
Other liabilities	\$ 501	\$ -	\$ 501	\$ -
Total Liabilities	<u>\$ 501</u>	<u>\$ -</u>	<u>\$ 501</u>	<u>\$ -</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2016

	Balances November 30, 2015	Additions	Deductions	Balances November 30, 2016
<b>County Sheriff (cont.)</b>				
<u>County Sheriff - Viking Tobacco Account</u>				
Assets				
Cash and investments	\$ 410,962	\$ -	\$ 410,962	\$ -
Total Assets	<u>\$ 410,962</u>	<u>\$ -</u>	<u>\$ 410,962</u>	<u>\$ -</u>
Liabilities				
Other liabilities	\$ 410,962	\$ -	\$ 410,962	\$ -
Total Liabilities	<u>\$ 410,962</u>	<u>\$ -</u>	<u>\$ 410,962</u>	<u>\$ -</u>
<u>County Sheriff - Money Laundering Seizure</u>				
Assets				
Cash and investments	\$ 100	\$ -	\$ 100	\$ -
Total Assets	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>
Liabilities				
Other liabilities	\$ 100	\$ -	\$ 100	\$ -
Total Liabilities	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 100</u>	<u>\$ -</u>
<u>Total - All County Sheriff's Agency Funds</u>				
Assets				
Cash and investments	\$ 8,649,244	\$ 58,411,370	\$ 58,590,376	\$ 8,470,238
Total Assets	<u>\$ 8,649,244</u>	<u>\$ 58,411,370</u>	<u>\$ 58,590,376</u>	<u>\$ 8,470,238</u>
Liabilities				
Other liabilities	\$ 8,649,244	\$ 58,411,370	\$ 58,590,376	\$ 8,470,238
Total Liabilities	<u>\$ 8,649,244</u>	<u>\$ 58,411,370</u>	<u>\$ 58,590,376</u>	<u>\$ 8,470,238</u>
<b>Other Agency Funds</b>				
<u>County Clerk</u>				
Assets				
Cash and investments	\$ 1,108,447	\$ 17,748,357	\$ 17,857,416	\$ 999,388
Total Assets	<u>\$ 1,108,447</u>	<u>\$ 17,748,357</u>	<u>\$ 17,857,416</u>	<u>\$ 999,388</u>
Liabilities				
Other liabilities	\$ 1,108,447	\$ 17,748,357	\$ 17,857,416	\$ 999,388
Total Liabilities	<u>\$ 1,108,447</u>	<u>\$ 17,748,357</u>	<u>\$ 17,857,416</u>	<u>\$ 999,388</u>
<u>State's Attorney - Tax and Investigative Account</u>				
Assets				
Cash and investments	\$ 9,273	\$ 59,252	\$ 56,701	\$ 11,824
Total Assets	<u>\$ 9,273</u>	<u>\$ 59,252</u>	<u>\$ 56,701</u>	<u>\$ 11,824</u>
Liabilities				
Other liabilities	\$ 9,273	\$ 59,252	\$ 56,701	\$ 11,824
Total Liabilities	<u>\$ 9,273</u>	<u>\$ 59,252</u>	<u>\$ 56,701</u>	<u>\$ 11,824</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2016

	<b>Balances November 30, 2015</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances November 30, 2016</b>
<b>Other Agency Funds (cont.)</b>				
<u>County Probation Department</u>				
Assets				
Cash and investments	\$ 337,476	\$ 208	\$ -	\$ 337,684
Total Assets	<u>\$ 337,476</u>	<u>\$ 208</u>	<u>\$ -</u>	<u>\$ 337,684</u>
Liabilities				
Other liabilities	\$ 337,476	\$ 208	\$ -	\$ 337,684
Total Liabilities	<u>\$ 337,476</u>	<u>\$ 208</u>	<u>\$ -</u>	<u>\$ 337,684</u>
<u>Convalescent Center - Special Account</u>				
Assets				
Cash and investments	\$ 61,629	\$ 367,129	\$ 358,939	\$ 69,819
Total Assets	<u>\$ 61,629</u>	<u>\$ 367,129</u>	<u>\$ 358,939</u>	<u>\$ 69,819</u>
Liabilities				
Other liabilities	\$ 61,629	\$ 367,129	\$ 358,939	\$ 69,819
Total Liabilities	<u>\$ 61,629</u>	<u>\$ 367,129</u>	<u>\$ 358,939</u>	<u>\$ 69,819</u>
<u>Convalescent Center - Residents' Agency Fund</u>				
Assets				
Cash and investments	\$ 389,047	\$ 3,950,059	\$ 3,879,627	\$ 459,479
Total Assets	<u>\$ 389,047</u>	<u>\$ 3,950,059</u>	<u>\$ 3,879,627</u>	<u>\$ 459,479</u>
Liabilities				
Other liabilities	\$ 389,047	\$ 3,950,059	\$ 3,879,627	\$ 459,479
Total Liabilities	<u>\$ 389,047</u>	<u>\$ 3,950,059</u>	<u>\$ 3,879,627</u>	<u>\$ 459,479</u>
<u>Convalescent Center - Administrative Account</u>				
Assets				
Cash and investments	\$ 45,434	\$ 79,060	\$ 71,510	\$ 52,984
Total Assets	<u>\$ 45,434</u>	<u>\$ 79,060</u>	<u>\$ 71,510</u>	<u>\$ 52,984</u>
Liabilities				
Other liabilities	\$ 45,434	\$ 79,060	\$ 71,510	\$ 52,984
Total Liabilities	<u>\$ 45,434</u>	<u>\$ 79,060</u>	<u>\$ 71,510</u>	<u>\$ 52,984</u>
<u>Special Service Area #32 - Riviera Court</u>				
Assets				
Cash and investments	\$ 26,898	\$ 26,527	\$ 27,167	\$ 26,258
Total Assets	<u>\$ 26,898</u>	<u>\$ 26,527</u>	<u>\$ 27,167</u>	<u>\$ 26,258</u>
Liabilities				
Other liabilities	\$ 26,898	\$ 26,527	\$ 27,167	\$ 26,258
Total Liabilities	<u>\$ 26,898</u>	<u>\$ 26,527</u>	<u>\$ 27,167</u>	<u>\$ 26,258</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended November 30, 2016

	Balances November 30, 2015	Additions	Deductions	Balances November 30, 2016
<b>Other Agency Funds (cont.)</b>				
<u>Special Service Area #33 - Judith Court</u>				
Assets				
Cash and investments	\$ 31,355	\$ 30,935	\$ 31,686	\$ 30,604
Total Assets	<u>\$ 31,355</u>	<u>\$ 30,935</u>	<u>\$ 31,686</u>	<u>\$ 30,604</u>
Liabilities				
Other liabilities	\$ 31,355	\$ 30,935	\$ 31,686	\$ 30,604
Total Liabilities	<u>\$ 31,355</u>	<u>\$ 30,935</u>	<u>\$ 31,686</u>	<u>\$ 30,604</u>
<u>Anti-Crime Contribution Committee</u>				
Assets				
Cash and investments	\$ 103,943	\$ 157,178	\$ 200,595	\$ 60,526
Total Assets	<u>\$ 103,943</u>	<u>\$ 157,178</u>	<u>\$ 200,595</u>	<u>\$ 60,526</u>
Liabilities				
Other liabilities	\$ 103,943	\$ 157,178	\$ 200,595	\$ 60,526
Total Liabilities	<u>\$ 103,943</u>	<u>\$ 157,178</u>	<u>\$ 200,595</u>	<u>\$ 60,526</u>
<u>Total - All Other Agency Funds</u>				
Assets				
Cash and investments	\$ 2,113,502	\$ 22,418,705	\$ 22,483,641	\$ 2,048,566
Total Assets	<u>\$ 2,113,502</u>	<u>\$ 22,418,705</u>	<u>\$ 22,483,641</u>	<u>\$ 2,048,566</u>
Liabilities				
Other liabilities	\$ 2,113,502	\$ 22,418,705	\$ 22,483,641	\$ 2,048,566
Total Liabilities	<u>\$ 2,113,502</u>	<u>\$ 22,418,705</u>	<u>\$ 22,483,641</u>	<u>\$ 2,048,566</u>
<b>Total - All Agency Funds</b>				
Assets				
Cash and investments	\$ 73,452,335	\$ 6,541,494,221	\$ 6,548,701,212	\$ 66,245,344
Accrued interest	22,277	11,506	22,277	11,506
Due from federal, state and other governmental units	248,898	46,388	248,898	46,388
Due from other funds	9,692,287	-	118,680	9,573,607
Total Assets	<u>\$ 83,415,797</u>	<u>\$ 6,541,552,115</u>	<u>\$ 6,549,091,067</u>	<u>\$ 75,876,845</u>
Liabilities				
Due to federal, state and other governmental units	\$ 34,444,246	\$ 6,384,263,883	\$ 6,387,680,204	\$ 31,027,925
Due to other funds	14,251,462	5,805,167	6,164,428	13,892,201
Other liabilities	34,720,089	151,483,065	155,246,435	30,956,719
Total Liabilities	<u>\$ 83,415,797</u>	<u>\$ 6,541,552,115</u>	<u>\$ 6,549,091,067</u>	<u>\$ 75,876,845</u>

(Concluded)

# DUPAGE COUNTY, ILLINOIS

Statistical Section  
Table of Contents  
November 30, 2016

The information in this section is not covered by the Independent Auditors' Report, but is presented as supplemental data for the benefit of the readers of the comprehensive annual financial report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to better understand and assess DuPage County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	259 - 268
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	269 - 285
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	286 - 293
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.	294 - 295
<b>Operating Information</b> These schedules contain information about the County's service and resources to help the reader understand how the County's financial information relates to the services the Government provides and the activities it performs.	296 - 300
<b>Required Information for Continuing Disclosure Undertaking</b> These schedules contain information required for the Continuing Disclosure Undertaking related to the Water and Sewerage Revenue Bonds.	301 - 302

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

## DUPAGE COUNTY, ILLINOIS

### Net Position by Component Last Ten Fiscal Years

	<u>2016</u>	<u>2015*</u>	<u>2014</u>	<u>2013</u>
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$ 594,352,186	\$ 580,627,647	\$ 553,057,327	\$ 536,331,604
Restricted	119,486,253	117,600,829	113,386,064	104,883,465
Unrestricted	<u>5,785,430</u>	<u>13,330,169</u>	<u>74,517,604</u>	<u>77,792,273</u>
Total Governmental Activities				
Net Position	<u>\$ 719,623,869</u>	<u>\$ 711,558,645</u>	<u>\$ 740,960,995</u>	<u>\$ 719,007,342</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	\$ 75,094,490	\$ 75,103,186	\$ 74,249,205	\$ 75,261,628
Restricted	7,940,808	8,154,946	7,875,651	2,908,933
Unrestricted	<u>7,689,370</u>	<u>7,739,008</u>	<u>9,370,325</u>	<u>8,190,899</u>
Total Business-Type Activities				
Net Position	<u>\$ 90,724,668</u>	<u>\$ 90,997,140</u>	<u>\$ 91,495,181</u>	<u>\$ 86,361,460</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	\$ 669,446,676	\$ 655,730,833	\$ 627,306,532	\$ 611,593,232
Restricted	127,427,061	125,755,775	121,261,715	107,792,398
Unrestricted	<u>13,474,800</u>	<u>21,069,177</u>	<u>83,887,929</u>	<u>85,983,172</u>
Total Primary Government				
Net Position	<u>\$ 810,348,537</u>	<u>\$ 802,555,785</u>	<u>\$ 832,456,176</u>	<u>\$ 805,368,802</u>

\*Beginning in 2015, the County implemented GASB 68 which resulted in the inclusion of a net pension liability.

**Note:** 2009 amounts have been restated to reflect removal of ETSB as a blended component unit and it include two funds previously reported as agency funds.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 538,504,376	\$ 535,999,719	\$ 524,578,436	\$ 526,643,803	\$ 531,794,055	\$ 515,688,772
97,015,462	31,038,559	31,388,626	32,837,493	38,579,136	28,610,054
<u>79,458,925</u>	<u>138,908,069</u>	<u>134,952,699</u>	<u>139,575,093</u>	<u>150,865,482</u>	<u>154,394,789</u>
<u>\$ 714,978,763</u>	<u>\$ 705,946,347</u>	<u>\$ 690,919,761</u>	<u>\$ 699,056,389</u>	<u>\$ 721,238,673</u>	<u>\$ 698,693,615</u>
\$ 75,116,586	\$ 74,764,812	\$ 84,877,600	\$ 85,901,560	\$ 70,201,635	\$ 82,506,297
2,858,239	2,239,517	2,293,027	2,500,566	16,524,276	1,164,884
<u>6,537,001</u>	<u>7,869,504</u>	<u>4,375,023</u>	<u>7,610,159</u>	<u>13,858,024</u>	<u>17,014,533</u>
<u>\$ 84,511,826</u>	<u>\$ 84,873,833</u>	<u>\$ 91,545,650</u>	<u>\$ 96,012,285</u>	<u>\$ 100,583,935</u>	<u>\$ 100,685,714</u>
\$ 613,620,962	\$ 610,764,531	\$ 609,456,036	\$ 612,545,363	\$ 601,995,690	\$ 598,195,069
99,873,701	33,278,076	33,681,653	35,338,059	55,103,412	29,774,938
<u>85,995,926</u>	<u>146,777,573</u>	<u>139,327,722</u>	<u>147,185,252</u>	<u>164,723,506</u>	<u>171,409,322</u>
<u>\$ 799,490,589</u>	<u>\$ 790,820,180</u>	<u>\$ 782,465,411</u>	<u>\$ 795,068,674</u>	<u>\$ 821,822,608</u>	<u>\$ 799,379,329</u>

## DUPAGE COUNTY, ILLINOIS

### Changes in Net Position Last Ten Fiscal Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Expenses</b>				
Governmental Activities:				
General government	\$ 69,515,257	\$ 64,009,439	\$ 82,493,802	\$ 86,856,356
Health and public safety	157,198,054	145,973,738	126,148,840	126,725,674
Highways, streets, and bridges	45,636,779	42,625,944	40,157,811	38,529,997
Public services	32,343,865	38,542,615	30,172,753	31,103,546
Judicial	61,538,468	61,438,339	47,421,574	45,838,029
Public works	1,273,138	7,481,712	9,571,362	12,085,313
Educational services	1,220,514	1,035,230	783,362	780,786
Conservation and recreation	6,935,623	5,787,926	2,069,998	53,921
Interest and fiscal charges	<u>9,537,523</u>	<u>12,325,584</u>	<u>13,491,499</u>	<u>14,354,610</u>
Total Governmental Activities Expenses	<u>385,199,221</u>	<u>379,220,527</u>	<u>352,311,001</u>	<u>356,328,232</u>
Business-Type Activities:				
Convalescent Center	-	-	-	-
Water and Sewage System	<u>25,290,262</u>	<u>24,400,761</u>	<u>24,566,435</u>	<u>22,488,672</u>
Total Business-Type Activities Expenses	<u>25,290,262</u>	<u>24,400,761</u>	<u>24,566,435</u>	<u>22,488,672</u>
Total Primary Government Expenses	<u>\$ 410,489,483</u>	<u>\$ 403,621,288</u>	<u>\$ 376,877,436</u>	<u>\$ 378,816,904</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General government	\$ 17,172,528	\$ 17,510,272	\$ 17,510,747	\$ 20,389,863
Health and public safety	25,248,385	28,318,854	28,747,992	24,693,327
Highways, streets, and bridges	2,992,488	3,501,875	1,001,227	677,430
Public services	2,558,397	2,846,896	2,914,135	2,725,612
Judicial	26,127,558	28,052,921	28,797,664	30,416,409
Public works	-	-	636,204	603,724
Educational services	-	-	-	-
Conservation and recreation	1,348,894	1,211,621	-	-
Operating Grants and Contributions:				
General government	582,275	439,546	1,047,858	906,695
Health and public safety	39,515,492	35,079,305	39,698,744	35,945,747
Highways, streets, and bridges	16,187,098	16,421,951	19,198,613	17,102,648
Public services	26,224,733	28,767,670	3,775,161	23,402,224
Judicial	5,477,820	5,361,280	3,184,059	2,718,698
Public works	-	-	-	153,106
Conservation and recreation	85,114	54,715	138,288	14,793
Capital Grants and Contributions	<u>16,950,047</u>	<u>12,124,014</u>	<u>29,347,789</u>	<u>9,231,944</u>
Total Governmental Activities Program Revenues	<u>180,470,829</u>	<u>179,690,920</u>	<u>175,998,481</u>	<u>168,982,220</u>
Business-Type Activities:				
Charges for Services				
Convalescent Center	-	-	-	-
Water and Sewage System	23,947,678	22,802,761	22,617,682	22,454,253
Capital Grants and Contributions	<u>987,953</u>	<u>1,574,921</u>	<u>6,279,468</u>	<u>1,869,605</u>
Total Business-Type Activities Program Revenues	<u>24,935,631</u>	<u>24,377,682</u>	<u>28,897,150</u>	<u>24,323,858</u>
Total Primary Government	<u>\$ 205,406,460</u>	<u>\$ 204,068,602</u>	<u>\$ 204,895,631</u>	<u>\$ 193,306,078</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(204,728,392)	(199,529,607)	(176,312,520)	(187,346,012)
Business-Type Activities	<u>(354,631)</u>	<u>(23,079)</u>	<u>4,330,715</u>	<u>1,835,186</u>
Total Primary Government Net Expense	<u>\$ (205,083,023)</u>	<u>\$ (199,552,686)</u>	<u>\$ (171,981,805)</u>	<u>\$ (185,510,826)</u>

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 87,542,910	\$ 83,299,732	\$ 82,328,234	\$ 89,128,191	\$ 79,503,497	\$ 80,569,502
127,138,340	128,664,640	95,942,738	96,975,837	90,666,171	87,107,697
43,121,555	42,996,381	44,101,530	36,932,547	44,750,517	50,394,522
34,267,106	34,692,296	42,723,807	38,741,928	27,825,702	33,398,538
45,854,104	48,591,186	49,994,196	48,908,014	43,991,165	42,982,648
6,824,746	11,516,306	10,038,353	17,960,703	7,121,018	9,301,970
837,935	823,067	861,769	849,762	558,065	581,374
1,302,992	460,433	356,589	205,015	-	-
<u>15,027,294</u>	<u>16,303,515</u>	<u>13,152,197</u>	<u>13,948,235</u>	<u>14,286,924</u>	<u>15,012,918</u>
<u>361,916,982</u>	<u>367,347,556</u>	<u>339,499,413</u>	<u>343,650,232</u>	<u>308,703,059</u>	<u>319,349,169</u>
-	-	35,133,183	34,755,461	32,900,010	33,338,061
<u>22,046,858</u>	<u>20,973,845</u>	<u>21,257,048</u>	<u>22,413,240</u>	<u>20,587,516</u>	<u>19,520,073</u>
<u>22,046,858</u>	<u>20,973,845</u>	<u>56,390,231</u>	<u>57,168,701</u>	<u>53,487,526</u>	<u>52,858,134</u>
<u>\$ 383,963,840</u>	<u>\$ 388,321,401</u>	<u>\$ 395,889,644</u>	<u>\$ 400,818,933</u>	<u>\$ 362,190,585</u>	<u>\$ 372,207,303</u>

\$ 18,857,949	\$ 18,664,088	\$ 20,250,459	\$ 21,701,637	\$ 18,376,745	\$ 20,063,804
23,761,447	23,779,041	17,420,250	18,756,406	17,636,546	19,447,080
766,972	656,149	1,313,984	1,834,459	2,740,774	1,837,333
3,406,903	1,933,026	1,889,032	846,965	2,544,734	3,721,579
32,780,133	32,934,001	35,372,063	35,579,718	38,230,226	23,445,481
943,021	476,997	603,504	1,120,119	658,673	1,777,963
-	-	-	-	-	481,640
-	-	-	-	-	-
745,068	1,444,501	1,133,299	2,103,064	25,598	-
36,053,009	41,878,559	17,763,720	17,299,394	16,611,236	19,061,568
15,289,960	15,515,321	15,545,867	13,358,950	21,028,399	16,030,448
25,613,551	26,818,269	23,874,197	36,815,150	21,749,891	24,913,259
3,531,687	4,371,274	3,115,969	4,113,628	3,589,030	2,097,071
491,130	615,671	222,959	1,945,773	-	2,483,999
-	-	312,339	205,609	-	-
<u>18,652,521</u>	<u>21,450,239</u>	<u>14,693,789</u>	<u>7,424,344</u>	<u>1,378,481</u>	<u>45,000</u>
<u>180,893,351</u>	<u>190,537,136</u>	<u>153,511,431</u>	<u>163,105,216</u>	<u>144,570,333</u>	<u>135,406,225</u>
-	-	28,153,612	32,787,435	32,766,353	34,169,487
21,524,777	19,689,342	18,908,528	17,108,872	17,565,227	18,814,973
<u>142,886</u>	<u>256,528</u>	<u>70,510</u>	<u>1,773,333</u>	<u>1,782,889</u>	<u>932,680</u>
<u>21,667,663</u>	<u>19,945,870</u>	<u>47,132,650</u>	<u>51,669,640</u>	<u>52,114,469</u>	<u>53,917,140</u>
<u>\$ 202,561,014</u>	<u>\$ 210,483,006</u>	<u>\$ 200,644,081</u>	<u>\$ 214,774,856</u>	<u>\$ 196,684,802</u>	<u>\$ 189,323,365</u>

(181,023,631)	(176,810,420)	(185,987,982)	(180,545,016)	(164,132,726)	(183,942,944)
<u>(379,195)</u>	<u>(1,027,975)</u>	<u>(9,257,581)</u>	<u>(5,499,061)</u>	<u>(1,373,057)</u>	<u>1,059,006</u>
<u>\$ (181,402,826)</u>	<u>\$ (177,838,395)</u>	<u>\$ (195,245,563)</u>	<u>\$ (186,044,077)</u>	<u>\$ (165,505,783)</u>	<u>\$ (182,883,938)</u>

## DUPAGE COUNTY, ILLINOIS

### Changes in Net Position Last Ten Fiscal Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property taxes	\$ 67,947,256	\$ 67,895,485	\$ 67,935,195	\$ 67,376,774
Taxes - sales and other	135,486,281	134,561,329	124,611,525	121,100,200
Investment income	593,379	451,373	801,924	374,759
Gain on disposal of assets	269,607	9,425	-	-
Miscellaneous	8,497,093	6,654,555	6,387,023	5,643,398
Special Items	-	-	-	-
Transfers	-	-	(759,805)	-
Total Governmental Activities				
General Revenues and Other	<u>212,793,616</u>	<u>209,572,167</u>	<u>198,975,862</u>	<u>194,495,131</u>
Business-Type Activities:				
Investment income	\$ 56,517	\$ 66,913	\$ 43,201	\$ 14,448
Gain on disposal of assets	25,642	4,293	-	-
Transfers	-	-	759,805	-
Total Business-Type Activities				
General Revenues and Other	<u>82,159</u>	<u>71,206</u>	<u>803,006</u>	<u>14,448</u>
Total Primary Government	<u>\$ 212,875,775</u>	<u>\$ 209,643,373</u>	<u>\$ 199,778,868</u>	<u>\$ 194,509,579</u>
<b>Change in Net Position</b>				
Governmental Activities	\$ 8,065,224	\$ 10,042,560	\$ 22,663,342	\$ 7,149,119
Business-Type Activities	<u>(272,472)</u>	<u>48,127</u>	<u>5,133,721</u>	<u>1,849,634</u>
Total Primary Government Net Expense	<u>\$ 7,792,752</u>	<u>\$ 10,090,687</u>	<u>\$ 27,797,063</u>	<u>\$ 8,998,753</u>

**Notes:**

1. Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a net pension expense.
2. 2009 amounts have been restated to reflect removal of ETSB as a blended component unit and to include two funds previously reported as agency funds.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 67,581,649	\$ 67,667,477	\$ 67,439,853	\$ 67,424,153	\$ 67,526,161	\$ 65,293,780
116,224,102	112,140,361	107,925,821	104,811,713	105,074,406	77,919,286
1,478,027	1,338,517	1,085,804	1,765,366	5,741,486	11,435,092
-	-	-	-	-	-
4,772,269	4,997,281	4,891,700	4,536,786	9,251,245	36,026,275
-	-	-	(23,043,052)	-	-
-	-	(3,491,824)	2,483,205	(915,524)	1,550,536
<u>190,056,047</u>	<u>186,143,636</u>	<u>177,851,354</u>	<u>157,978,171</u>	<u>186,677,774</u>	<u>192,224,969</u>
\$ 17,188	\$ 49,528	\$ 90,909	\$ 167,564	\$ 355,754	\$ 591,953
-	-	-	-	-	-
-	-	3,491,824	(2,483,205)	915,524	(1,550,536)
<u>17,188</u>	<u>49,528</u>	<u>3,582,733</u>	<u>(2,315,641)</u>	<u>1,271,278</u>	<u>(958,583)</u>
<u>\$ 190,073,235</u>	<u>\$ 186,193,164</u>	<u>\$ 181,434,087</u>	<u>\$ 155,662,530</u>	<u>\$ 187,949,052</u>	<u>\$ 191,266,386</u>
\$ 9,032,416	\$ 9,333,216	\$ (8,136,628)	\$ (22,566,845)	\$ 22,545,048	\$ 8,282,025
(362,007)	(978,447)	(5,674,848)	(7,814,702)	(101,779)	100,423
<u>\$ 8,670,409</u>	<u>\$ 8,354,769</u>	<u>\$ (13,811,476)</u>	<u>\$ (30,381,547)</u>	<u>\$ 22,443,269</u>	<u>\$ 8,382,448</u>

## DUPAGE COUNTY, ILLINOIS

### Fund Balances - Governmental Funds Last Ten Fiscal Years

	2016	2015	2014	2013
<b>General Fund</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	450,065	287,842	4,087,090	3,542,706
Committed	-	-	-	298,209
Unassigned	70,172,570	69,634,222	64,470,417	63,810,632
 Total General Fund	 \$ 70,622,635	 \$ 69,922,064	 \$ 68,557,507	 \$ 67,651,547
 <b>All Other Governmental Funds</b>				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	2,302,575	1,464,234	477,765	1,360,765
Restricted	106,663,564	110,206,029	109,296,729	123,479,913
Committed	30,294,564	27,941,995	33,869,685	34,855,993
Unassigned	(2,039,289)	(5,918,132)	(7,426,073)	(938,213)
 Total All Other Governmental Funds	 \$ 137,221,414	 \$ 133,694,126	 \$ 136,218,106	 \$ 158,758,458
 Total All Governmental Funds	 \$ 207,844,049	 \$ 203,616,190	 \$ 204,775,613	 \$ 226,410,005

Beginning in 2011, the County adopted the provisions of GASB Statement No. 54, which required reporting fund balances in new classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Information was not available to restate prior year amounts.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ -	\$ -	\$ 1,368,196	\$ 837,505	\$ 1,065,177	\$ 516,593
-	-	59,940,580	56,172,319	59,241,245	45,282,773
1,335,405	1,474,446	-	-	-	-
8,461	840,084	-	-	-	-
<u>64,462,536</u>	<u>61,002,883</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 65,806,402</u>	<u>\$ 63,317,413</u>	<u>\$ 61,308,776</u>	<u>\$ 57,009,824</u>	<u>\$ 60,306,422</u>	<u>\$ 45,799,366</u>
\$ -	\$ -	\$ 124,697,657	\$ 65,188,547	\$ 46,193,580	\$ 57,298,733
-	-	56,040,926	58,383,333	86,302,790	85,862,030
-	-	993,803	2,406,435	2,644,612	4,049,919
1,407,824	1,621,795	-	-	-	-
141,245,854	158,136,921	-	-	-	-
28,397,054	21,324,206	-	-	-	-
<u>(1,723,542)</u>	<u>(4,591,172)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 169,327,190</u>	<u>\$ 176,491,750</u>	<u>\$ 181,732,386</u>	<u>\$ 125,978,315</u>	<u>\$ 135,140,982</u>	<u>\$ 147,210,682</u>
<u>\$ 235,133,592</u>	<u>\$ 239,809,163</u>	<u>\$ 243,041,162</u>	<u>\$ 182,988,139</u>	<u>\$ 195,447,404</u>	<u>\$ 193,010,048</u>

## DUPAGE COUNTY, ILLINOIS

### Changes in Fund Balances - Governmental Funds Last Ten Fiscal Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<b>Revenues</b>				
Property taxes	\$ 67,947,256	\$ 67,895,485	\$ 64,927,473	\$ 64,359,293
Sales and other taxes	122,395,319	120,465,287	116,219,084	107,919,626
Fees, licenses and permits	4,030,834	4,722,330	5,210,285	22,410,768
Intergovernmental	102,081,754	105,983,571	101,750,948	98,666,665
Charges for services	53,564,122	54,880,777	56,189,710	28,024,958
Fines and forfeitures	13,980,674	15,034,467	14,208,139	34,815,174
Investment income	590,382	450,376	801,476	374,759
Miscellaneous	8,327,777	6,935,027	7,020,860	5,889,656
<b>Total Revenues</b>	<u>372,918,118</u>	<u>376,367,320</u>	<u>366,327,975</u>	<u>362,460,899</u>
<b>Expenditures</b>				
General government	55,438,732	53,725,708	84,750,625	76,491,136
Health and public safety	140,577,107	138,840,532	125,361,998	121,593,582
Highways, streets and bridges	22,327,551	19,830,012	23,494,625	19,414,641
Public services	28,993,709	32,701,778	29,679,217	30,718,948
Judicial	56,539,867	56,533,834	44,332,970	41,498,747
Conservation and recreation	5,414,619	6,069,329	5,667,322	37,844
Public works	906,323	794,436	445,955	7,999,270
Education services	1,066,403	1,087,618	788,159	783,137
Debt service				
Principal	73,410,299	86,204,149	17,519,096	16,595,000
Interest	9,923,420	13,015,436	13,846,136	14,707,207
Issuance costs	466,190	105,001	-	134,038
Fiscal agent fees	15,450	8,175	2,150	2,525
Capital outlay	27,589,472	40,281,637	40,870,414	45,905,907
<b>Total Expenditures</b>	<u>422,669,142</u>	<u>449,197,645</u>	<u>386,758,667</u>	<u>375,881,982</u>
Excess (Deficiency) of Revenues Over Expenditures	(49,751,024)	(72,830,325)	(20,430,692)	(13,421,083)
<b>Other Financing Sources (Uses)</b>				
Long term debt issued	47,020,000	67,775,000	-	6,801,881
Premium (discount) on debt issued	6,688,576	-	-	(45,815)
Payments to escrow agent	-	-	-	(3,444,802)
Transfers in	60,579,637	95,872,967	63,349,286	70,289,063
Transfers out	(60,579,637)	(95,872,967)	(63,868,297)	(69,997,819)
Proceeds from sale of capital assets	270,307	9,425	25,000	1,094,988
<b>Total Other Financing Sources (Uses)</b>	<u>53,978,883</u>	<u>67,784,425</u>	<u>(494,011)</u>	<u>4,697,496</u>
<b>Net Change in Fund Balances</b>	<u>\$ 4,227,859</u>	<u>\$ (5,045,900)</u>	<u>\$ (20,924,703)</u>	<u>\$ (8,723,587)</u>
Debt service as a percentage of noncapital expenditures	20.56%	23.71%	9.07%	9.53%
Debt service as a percentage of total expenditures	19.72%	22.11%	8.11%	8.33%
Ratio of capital outlay to total expenditures	6.53%	8.97%	10.57%	12.21%

**Note 1:** In 2015, debt service expenditures as a percentage of noncapital expenditures and capital expenditures increased over prior years due to the County currently refunding two bond issues.

**Note 2:** 2009 information has been restated to reflect removal of ETSB as a blended component unit.

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$	64,938,562	\$ 64,784,368	\$ 64,401,147	\$ 64,499,629	\$ 64,500,053	\$ 62,175,701
	104,185,501	101,494,372	98,733,010	96,248,316	87,307,459	65,872,024
	22,241,414	18,942,842	18,899,568	19,884,905	21,945,114	33,824,284
	100,990,493	112,094,997	87,960,448	94,790,649	71,345,581	92,739,193
	24,620,063	20,949,150	17,079,374	19,219,387	19,517,516	20,321,963
	36,466,732	36,639,087	41,590,312	40,662,282	40,942,442	27,239,079
	1,430,437	1,338,517	1,085,804	1,765,366	5,695,326	11,342,018
	<u>5,242,978</u>	<u>5,403,870</u>	<u>5,386,849</u>	<u>5,183,654</u>	<u>17,397,810</u>	<u>11,777,051</u>
	<u>360,116,180</u>	<u>361,647,203</u>	<u>335,136,512</u>	<u>342,254,188</u>	<u>328,651,301</u>	<u>325,291,313</u>
	76,381,056	74,550,265	76,763,751	81,217,581	71,290,201	74,991,954
	121,497,245	123,399,403	89,172,325	91,840,441	88,499,582	85,835,446
	19,458,456	21,595,967	21,313,721	19,209,282	20,831,951	22,005,394
	33,307,340	34,818,747	42,001,399	37,944,437	27,820,992	33,322,033
	42,879,044	44,099,297	44,459,010	44,309,803	40,128,850	39,096,750
	194,277	171,026	355,846	163,563	129,447	479,026
	5,275,976	6,059,678	6,896,898	10,215,195	4,671,117	5,209,870
	845,476	798,447	847,927	837,943	593,180	597,387
	15,825,000	15,320,000	14,505,000	14,365,000	12,558,098	13,342,049
	15,404,545	15,102,370	13,464,043	14,087,497	14,660,038	15,094,467
	-	88,924	397,539	-	-	-
	3,750	4,250	4,250	3,787	3,750	8,128
	<u>33,382,356</u>	<u>27,689,455</u>	<u>29,472,761</u>	<u>44,899,183</u>	<u>43,811,705</u>	<u>55,961,694</u>
	<u>364,454,521</u>	<u>363,697,829</u>	<u>339,654,470</u>	<u>359,093,712</u>	<u>324,998,911</u>	<u>345,944,198</u>
	(4,338,341)	(2,050,626)	(4,517,958)	(16,839,524)	3,652,390	(20,652,885)
	-	5,340,000	67,050,000	1,885,000	-	-
	-	306,165	(343,231)	14,128	-	-
	-	(6,039,518)	-	-	-	-
	42,267,308	39,512,641	28,101,561	38,705,309	28,419,426	31,544,744
	(41,666,587)	(39,417,191)	(30,307,349)	(36,622,104)	(30,234,950)	(31,294,208)
	-	17,251	70,000	13,375	600,490	-
	<u>600,721</u>	<u>(280,652)</u>	<u>64,570,981</u>	<u>3,995,708</u>	<u>(1,215,034)</u>	<u>250,536</u>
\$	<u>(3,737,620)</u>	<u>(2,331,278)</u>	<u>60,053,023</u>	<u>(12,843,816)</u>	<u>2,437,356</u>	<u>(20,402,349)</u>
	9.43%	9.08%	9.15%	9.06%	9.68%	9.81%
	8.57%	8.36%	8.23%	7.92%	8.37%	8.22%
	9.16%	7.61%	8.68%	12.50%	13.48%	16.18%

## DUPAGE COUNTY, ILLINOIS

### Assessed Value and Estimated Actual Value of Taxable Property Last Ten Levy Years

Year Property Assessed	Real Property				Total Real Property
	Residential	Farms	Commercial	Industrial	
2015	\$ 25,583,305,234	\$ 2,148,686	\$ 5,728,648,276	\$ 2,546,924,540	\$ 33,861,026,736
2014	24,551,674,202	2,166,831	5,468,064,649	2,448,068,227	32,469,973,909
2013	24,789,517,606	2,217,240	5,497,444,060	2,469,576,795	32,758,755,701
2012	26,243,230,692	2,109,783	5,800,695,691	2,591,122,955	34,637,159,121
2011	28,623,123,967	2,145,693	6,222,621,504	2,821,860,433	37,669,751,597
2010	31,047,748,088	2,052,125	6,404,827,136	2,873,800,916	40,328,428,265
2009	32,988,376,667	1,845,588	6,737,217,538	3,135,552,161	42,862,991,954
2008	32,865,162,717	1,878,481	6,864,138,408	3,161,989,165	42,893,168,771
2007	30,893,591,960	1,853,212	6,580,547,962	2,925,265,278	40,401,258,412
2006	28,387,881,395	2,228,289	6,284,770,668	2,871,702,953	37,546,583,305

**(a)** Property values are assessed at 33 1/3% of estimated actual value.

**(b)** Per \$100 of equalized assessed valuation. The Total Direct Tax Rates are applicable to the Tax Levy Year.

**Note 1:** The County assesses property annually. Assessed value is net of tax exempt property.

**Note 2:** Taxes assessed and levied in the year indicated and collected in the subsequent year.

**Sources:** DuPage County Supervisor of Assessments Office  
DuPage County Clerk's Office

<u>Railroad Property</u>	<u>Total Taxable Assessed Value</u>	<u>Estimated Actual Value (a)</u>	<u>Total Direct Tax Rate (b)</u>
\$ 39,270,054	\$ 33,900,296,790	\$101,802,693,063	0.1971
34,598,681	32,504,572,590	97,611,329,099	0.2057
32,524,635	32,791,280,336	98,472,313,321	0.2040
25,943,202	34,663,102,323	104,093,400,369	0.1929
24,504,229	37,694,255,826	113,195,963,441	0.1773
22,727,747	40,351,156,012	121,174,642,679	0.1659
16,589,848	42,879,581,802	128,767,512,919	0.1554
13,716,205	42,906,884,976	128,849,504,432	0.1557
11,839,713	40,413,098,125	121,360,655,030	0.1651
10,480,387	37,557,063,692	112,783,975,051	0.1713

## DUPAGE COUNTY, ILLINOIS

### Property Tax Levies and Tax Rates as Extended - All Direct and Overlapping Governments Last Ten Tax Levy Years (Amounts Expressed in Thousands)

#### Tax Levies (1)

Levy Year	Fiscal Year	County	Cities and Villages	High Schools	Unit Districts	Grade Schools	Junior Colleges	Townships
2015	2016	\$ 66,817	\$ 260,346	\$ 444,503	\$ 756,782	\$ 680,696	\$ 97,694	\$ 43,959
2014	2015	66,862	257,071	437,031	737,325	670,822	98,924	43,358
2013	2014	66,894	250,949	428,298	738,107	661,869	101,377	43,466
2012	2013	66,865	246,633	420,468	715,561	646,028	96,153	41,179
2011	2012	66,832	244,931	403,861	690,524	623,424	97,212	41,913
2010	2011	66,943	246,238	396,214	674,541	615,067	97,036	41,263
2009	2010	66,635	244,218	383,973	653,299	600,309	93,740	39,881
2008	2009	66,806	229,534	379,265	638,869	592,204	81,973	39,555
2007	2008	66,722	219,426	360,341	605,314	567,074	78,407	37,627
2006	2007	64,335	203,270	343,408	585,306	541,272	74,524	36,348

#### Tax Rates per Hundred Dollars of Assessed Valuation (2)

2015	2016	0.1971	0.7680	1.3112	2.2324	2.0079	0.2882	0.1297
2014	2015	0.2057	0.7909	1.3445	2.2684	2.0638	0.3043	0.1334
2013	2014	0.2040	0.7653	1.3061	2.2509	2.0184	0.3092	0.1326
2012	2013	0.1929	0.7115	1.2130	2.0643	1.8637	0.2774	0.1188
2011	2012	0.1773	0.6498	1.0714	1.8319	1.6539	0.2579	0.1112
2010	2011	0.1659	0.6102	0.9819	1.6717	1.5243	0.2405	0.1023
2009	2010	0.1554	0.5695	0.8955	1.5236	1.4000	0.2186	0.0930
2008	2009	0.1557	0.5350	0.8839	1.4890	1.3802	0.1910	0.0922
2007	2008	0.1651	0.5430	0.8916	1.4978	1.4032	0.1940	0.0931
2006	2007	0.1713	0.5412	0.9144	1.5584	1.4412	0.1984	0.0968

#### Direct Rates (3)

	2015	2014	2013	2012	2011	2010
General	0.0671	0.0700	0.0694	0.0668	0.0614	0.0570
Stormwater	0.0278	0.0290	0.0287	0.0260	0.0226	0.0211
IMRF	0.0238	0.0159	0.0158	0.0149	0.0137	0.0128
Tort Liability	0.0089	0.0093	0.0092	0.0087	0.0080	0.0075
Social Security	0.0148	0.0108	0.0107	0.0101	0.0093	0.0087
Youth Home	0.0037	0.0039	0.0039	0.0037	0.0047	0.0048
Courthouse Bond Debt Service	0.0110	0.0115	0.0114	0.0108	0.0099	0.0093
Health Department	0.0400	0.0553	0.0549	0.0519	0.0477	0.0447
Total	<u>0.1971</u>	<u>0.2057</u>	<u>0.2040</u>	<u>0.1929</u>	<u>0.1773</u>	<u>0.1659</u>

(1) Tax levy information obtained from DuPage County Clerk's office.

(2) Tax rates calculated are based on total County assessed valuation in year indicated, per \$100 of Assessed Value.

(3) Component of Direct Rate presented for most recent years available.

**Note:** Taxes assessed and levied in year indicated are collected in the subsequent year.

<b>Sanitary Districts</b>	<b>Park Districts</b>	<b>Libraries</b>	<b>Forest Preserve</b>	<b>Fire Protection</b>	<b>Special Service Areas</b>	<b>Other Special Districts</b>	<b>Total</b>
\$ 1,181	\$ 138,801	\$ 29,630	\$ 54,986	\$ 111,731	\$ 7,963	\$ 7,531	\$ 2,702,621
1,162	135,620	29,377	54,965	109,265	7,869	7,552	2,657,205
1,137	133,876	28,762	54,335	106,742	7,641	6,950	2,630,403
1,110	130,678	28,376	53,450	104,288	6,691	6,908	2,564,388
1,072	126,787	27,258	53,300	101,714	6,830	7,399	2,493,057
1,048	124,693	26,686	53,304	99,704	6,403	7,385	2,456,525
1,011	119,945	22,930	52,184	96,159	6,579	7,298	2,388,161
998	117,401	22,641	51,746	95,631	7,602	7,839	2,332,064
945	112,735	21,887	47,971	90,863	6,327	7,738	2,223,377
908	107,153	20,594	48,937	86,322	5,752	7,773	2,125,902

0.0035	0.4094	0.0874	0.1622	0.3296	0.0235	0.0222	7.9723
0.0036	0.4172	0.0904	0.1691	0.3362	0.0242	0.0232	8.1749
0.0035	0.4083	0.0877	0.1657	0.3255	0.0233	0.0212	8.0217
0.0032	0.3770	0.0819	0.1542	0.3009	0.0193	0.0199	7.3980
0.0028	0.3364	0.0723	0.1414	0.2698	0.0181	0.0196	6.6138
0.0026	0.3090	0.0661	0.1321	0.2471	0.0159	0.0183	6.0879
0.0024	0.2797	0.0535	0.1217	0.2243	0.0153	0.0170	5.5695
0.0023	0.2736	0.0528	0.1206	0.2229	0.0177	0.0183	5.4352
0.0023	0.2790	0.0542	0.1187	0.2248	0.0157	0.0191	5.5016
0.0024	0.2853	0.0548	0.1303	0.2298	0.0153	0.0207	5.6603

## DUPAGE COUNTY, ILLINOIS

### Principal Property Taxpayers Current Year and Nine Years Ago (Amounts Expressed in Thousands)

2016			2007		
Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
Hamilton Partners, Inc	\$ 142,092	0.44%	Oakbrook Shopping Center	\$ 106,954	0.33%
BRE Properties	136,691	0.42%	AMB Prop RE Tax CO	105,144	0.32%
Oakbrook Shopping Center	99,118	0.30%	Hamilton Partners, Inc	97,435	0.30%
AMB Property Corp	91,949	0.28%	AIMCO	91,756	0.28%
Prologis, Inc.	57,945	0.18%	Long Ridge Office	83,831	0.26%
Friedkin Realty Group	50,127	0.15%	NS-MPG Inc (Lucent Industries)	83,107	0.26%
Ryan LLC	47,228	0.15%	Real Estate Tax Advisors	72,606	0.22%
UBS Realty Investors LLC	43,813	0.13%	AMLI	62,918	0.19%
Navistar, Inc.	38,360	0.12%	Wells Real Estate	54,731	0.17%
York Town Center	34,366	0.11%	Amoco	48,082	0.15%

**Note 1:** The assessed valuation is an approximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real property, it is possible to miss some valuations as well as some of the largest taxpayers.

**Note 2:** The total assessed value used for the year listed above (current fiscal collection year) can be found by obtaining the previous year's (levy year) total assessed value in the "Assessed Value and Estimated Actual Value of Taxable Property" schedule, I-5.

**Source:** DuPage County Assessment Files

**DUPAGE COUNTY, ILLINOIS**  
**Property Tax Levies and Collections**  
 Last Ten Tax Years

Tax Levy Year	Collected in County Fiscal Year	County Tax Levy Amount	County Tax Levy as Extended	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years (1)
				Amount	Percentage	
2015	2016	\$ 66,757,510	\$ 66,817,485	\$ 66,720,542	99.9%	N/A
2014	2015	66,575,510	66,861,906	66,748,199	99.8%	50,996
2013	2014	66,575,510	66,894,212	66,790,270	99.8%	101,361
2012	2013	66,576,760	66,865,124	66,749,016	99.8%	37,093
2011	2012	66,576,810	66,831,916	66,510,098	99.5%	43,132
2010	2011	66,579,010	66,942,568	66,752,407	99.7%	49,132
2009	2010	66,329,210	66,634,870	66,447,892	99.7%	31,653
2008	2009	66,429,210	66,806,020	66,644,597	99.8%	34,899
2007	2008	66,430,410	66,722,025	66,540,021	99.7%	27,484
2006	2007	64,232,610	64,335,250	64,181,325	99.8%	29,866

**Note 1:** Tax levy and collections do not include Special Service Areas.

**Note 2:** Tax collections are shown net of any Court ordered abatements.

**Note 3:** Tax extension amounts include any amounts added to the levy by the County Clerk to cover the loss and cost of collecting the tax in the case of bonded indebtedness, and for amounts levied for pension fund purposes. The tax extension is also based on the state-certified equalization factor to the appropriate assessed values, and a subtraction of any homestead exemptions.

**(1)** Taxes are levied and then collected in the subsequent year (these collections are current). Collections that occur after one year subsequent to the Tax Levy year are deemed "Non-current" and are displayed in this column.

**Sources:** DuPage County Treasurer/Collector's Office  
 DuPage County Clerk's Office

<b>Total Collections to Date</b>		
	<b>Amount</b>	<b>Percentage</b>
\$	66,720,542	99.9%
	66,799,195	99.9%
	66,891,631	100.0%
	66,786,109	99.9%
	66,553,230	99.6%
	66,801,539	99.8%
	66,479,545	99.8%
	66,679,496	99.8%
	66,567,505	99.8%
	64,211,191	99.8%

## DUPAGE COUNTY, ILLINOIS

### DuPage County Sales Tax Revenues Last Ten Fiscal Years

Fiscal Year	(CT) Unincorporated 1 Cent	(CST) Incorporated 1/4 Cent	RTA Sales Tax (1)	Total Sales Tax Revenues
2016	\$ 6,364,747	\$ 42,175,519	\$ 49,750,467	\$ 98,290,733
2015	6,093,243	41,882,551	49,380,959	97,356,753
2014	5,876,261	38,097,171	47,750,949	91,724,381
2013	5,532,556	38,543,835	45,455,284	89,531,675
2012	5,612,894	36,773,765	43,488,082	85,874,741
2011	5,104,692	35,540,143	41,816,400	82,461,235
2010	4,645,316	33,656,601	39,706,988	78,008,905
2009	4,690,274	32,415,500	38,733,526	75,839,300
2008	5,578,658	37,415,226	24,887,604	67,881,488
2007	5,960,121	39,229,222	N/A	45,189,343

**(1)** PA95-0708 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County in 2008. The RTA sales tax revenue received in 2008 reflect eight months of RTA sales tax revenue.

**Note 1:** Sales taxes in this schedule are shown on a modified accrual basis and are shown in the annual financial report on the General Fund Schedule of Revenues (C-3). A portion of sales taxes are recorded as revenue directly in the 2005, 2011, and 2015B G.O. Alternate Revenue Source Drainage Project debt service funds, along with the 2011 Drainage Bond Project Fund. The Unincorporated (CT) sales tax component includes local use tax revenue.

**Note 2:** CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

**Note 3:** CT - Amounts above include both sales and local use taxes as it is presented on the General Fund Schedule of Revenues in the "Retailers Occupation Tax" revenue line.

**Note 4:** CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

## DUPAGE COUNTY, ILLINOIS

### Taxable Sales by Category and Direct and Overlapping Sales Tax Rates Last Ten Calendar Years

Category	2016		2015	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,232,230	(7.3)	\$ 1,329,924	(2.7)
Food	743,503	10.2	674,506	16.8
Drinking and Eating Places	2,007,737	5.8	1,897,090	4.6
Apparel	736,261	1.2	727,664	(0.1)
Furniture, Household, and Radio	1,311,355	12.3	1,167,351	6.1
Lumber, Building, and Hardware	865,128	5.1	823,536	3.6
Automotive and Filling Stations	4,741,645	(0.9)	4,782,637	(0.0)
Drugs and Miscellaneous Retail	1,863,439	4.6	1,781,338	(12.9)
Agriculture and All Others	3,065,354	(1.5)	3,112,780	19.5
Manufacturers	489,607	27.4	384,295	(5.6)
<b>Total</b>	<b>\$ 17,056,259</b>	<b>2.2</b>	<b>\$ 16,681,121</b>	<b>2.8</b>

#### Direct Sales Tax Rate

DuPage County		
CT (1)	1.00%	1.00%
CST (2)	0.25%	0.25%
RTA (3)	<u>0.25%</u>	<u>0.25%</u>
Total Direct	<u>1.50%</u>	<u>1.50%</u>

#### Overlapping Sales Tax Rate

State of Illinois	5.00%	5.00%
DuPage Water Commission	0.00%	0.25%
Regional Transportation Authority	<u>0.50%</u>	<u>0.50%</u>
Total Overlapping	<u>5.50%</u>	<u>5.75%</u>
<b>Total County Sales Tax Rate</b>	<b><u>7.00%</u></b>	<b><u>7.25%</u></b>

- (1) CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).
- (2) CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).
- (3) RTA - PA95-078 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County. The additional sales tax rate became effective April 1, 2008.

**Note 1:** The County's taxable sales base is an approximation based on the calendar year State sales tax collections.

**Note 2:** The sales tax rate on a purchase in the County will vary based on the type of item purchased and the purchase location.

**Note 3:** On June 1, 2016, DuPage County eliminated the 0.25% tax for the DuPage Water Commission.

**Source:** Illinois Department of Revenue - Standard Industrial Classification Code Reporting System.

2014			2013			2012		
Amount	% Change From Previous Year		Amount	% Change From Previous Year		Amount	% Change From Previous Year	
\$ 1,366,425	0.8		\$ 1,355,824	(4.3)		\$ 1,417,434	4.8	
577,482	(1.0)		583,352	1.9		572,210	(3.0)	
1,813,938	3.0		1,760,993	3.2		1,706,516	6.3	
728,175	0.9		721,892	1.1		713,726	(3.3)	
1,099,966	2.4		1,074,304	13.2		948,679	(0.5)	
795,275	6.0		750,021	8.6		690,897	0.9	
4,784,489	3.6		4,617,822	8.5		4,256,135	6.3	
2,044,398	(2.0)		2,086,854	4.9		1,988,940	6.0	
2,605,679	15.6		2,254,361	5.4		2,139,010	0.2	
407,161	5.0		387,738	31.0		296,058	(6.8)	
<u>\$ 16,222,988</u>	4.0		<u>\$ 15,593,161</u>	5.9		<u>\$ 14,729,605</u>	3.3	

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## DUPAGE COUNTY, ILLINOIS

### Taxable Sales by Category and Direct and Overlapping Sales Tax Rates (cont.) Last Ten Calendar Years

Category	2011		2010	
	Amount	% Change From Previous Year	Amount	% Change From Previous Year
General Merchandise	\$ 1,352,376	(3.2)	\$ 1,396,501	1.4
Food	590,067	1.2	582,797	8.1
Drinking and Eating Places	1,605,899	3.2	1,555,962	3.9
Apparel	738,418	12.7	655,415	3.2
Furniture, Household, and Radio	953,718	(1.7)	969,961	6.4
Lumber, Building, and Hardware	684,471	2.5	667,757	0.9
Automotive and Filling Stations	4,004,791	8.9	3,678,756	9.3
Drugs and Miscellaneous Retail	1,876,179	7.7	1,742,160	7.9
Agriculture and All Others	2,135,564	4.0	2,052,734	3.8
Manufacturers	317,766	(8.7)	347,934	(0.7)
<b>Total</b>	<b>\$ 14,259,249</b>	<b>4.5</b>	<b>\$ 13,649,977</b>	<b>5.6</b>

#### Direct Sales Tax Rate

DuPage County		
CT (1)	1.00%	1.00%
CST (2)	0.25%	0.25%
RTA (3)	<u>0.25%</u>	<u>0.25%</u>
Total Direct	<u>1.50%</u>	<u>1.50%</u>

#### Overlapping Sales Tax Rate

State of Illinois	5.00%	5.00%
DuPage Water Commission	0.25%	0.25%
Regional Transportation Authority	<u>0.50%</u>	<u>0.50%</u>
Total Overlapping	<u>5.75%</u>	<u>5.75%</u>
<b>Total County Sales Tax Rate</b>	<b><u>7.25%</u></b>	<b><u>7.25%</u></b>

- (1) CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).
- (2) CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).
- (3) RTA - PA95-078 became law increasing sales tax to the County by .25 cents per dollar assessed on sales and services in DuPage County. The additional sales tax rate became effective April 1, 2008.

**Note 1:** The County's taxable sales base is an approximation based on the calendar year State sales tax collections.

**Note 2:** The sales tax rate on a purchase in the County will vary based on the type of item purchased and the purchase location.

**Note 3:** On June 1, 2016, DuPage County eliminated the 0.25% tax for the DuPage Water Commission.

**Source:** Illinois Department of Revenue - Standard Industrial Classification Code Reporting System.

2009		2008		2007	
Amount	% Change From Previous Year	Amount	% Change From Previous Year	Amount	% Change From Previous Year
\$ 1,377,542	(6.4)	\$ 1,471,929	(6.7)	\$ 1,577,230	(5.8)
538,894	(0.6)	542,394	(2.6)	556,961	2.9
1,497,287	(4.1)	1,561,982	0.7	1,550,815	3.5
635,337	(7.7)	688,062	(6.5)	735,832	0.4
911,330	(15.1)	1,073,788	(15.6)	1,272,918	(7.4)
661,724	(18.4)	810,443	(11.1)	911,450	(3.6)
3,364,938	(12.7)	3,854,588	(5.8)	4,090,666	(1.5)
1,614,171	(6.1)	1,718,790	(8.1)	1,869,561	2.9
1,976,666	(21.4)	2,513,538	(3.9)	2,616,509	(0.8)
<u>350,243</u>	(16.9)	<u>421,466</u>	(1.5)	<u>427,847</u>	(2.2)
<u>\$ 12,928,132</u>	(11.8)	<u>\$ 14,656,980</u>	(6.1)	<u>\$ 15,609,789</u>	(1.3)

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7.25% <sup>(1)</sup>

6.75%

## DUPAGE COUNTY, ILLINOIS

### Sales Tax Collections by Category Last Ten Calendar Years

Category	2016				2015			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 618,438	\$ 3,080,572	\$ 3,949,645	\$ 7,648,655	\$ 590,103	\$ 3,324,807	\$ 4,432,692	\$ 8,347,602
Food	89,308	1,858,751	5,047,388	6,995,447	117,432	1,686,256	4,778,639	6,582,327
Drinking and Eating Places	327,923	5,019,314	5,036,079	10,383,316	311,513	4,742,659	4,783,479	9,837,650
Apparel	15,942	1,840,645	1,826,348	3,682,936	16,529	1,819,148	1,816,299	3,651,977
Furniture, Household, and Radio	40,152	3,278,378	3,253,803	6,572,333	39,344	2,918,362	2,919,872	5,877,578
Lumber, Building, and Hardware	235,538	2,162,813	2,151,920	4,550,270	162,211	2,058,834	2,061,456	4,282,501
Automotive and Filling Stations	1,118,899	11,853,985	12,022,814	24,995,698	1,005,397	11,956,430	12,183,883	25,145,710
Drugs and Miscellaneous Retail	583,444	4,697,126	7,235,293	12,515,862	564,648	4,454,728	6,865,962	11,885,338
Agriculture and All Others	981,740	7,663,353	8,067,355	16,712,449	1,066,501	7,781,910	8,299,771	17,148,182
Manufacturers	119,307	1,224,004	1,224,338	2,567,649	109,767	960,730	966,954	2,037,452
<b>Total</b>	<b>\$ 4,130,693</b>	<b>\$ 42,678,941</b>	<b>\$ 49,814,982</b>	<b>\$ 96,624,615</b>	<b>\$ 3,983,446</b>	<b>\$ 41,703,864</b>	<b>\$ 49,109,006</b>	<b>\$ 94,796,316</b>

**Note 1:** CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections). County Sales Tax (CT) amounts do not include the local use portion.

**Note 2:** CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

**Note 3:** RTA - PA95-078 became law increasing sales tax to the county by .25 cents per dollar assessed on sales and services in DuPage County. Initial tax revenues began to be received in mid-year 2008 and reflect a partial annual total of RTA sales tax revenue. Amounts reported equal the portion of the RTA sales taxes retained by the County.

**Note 4:** The County's share of sales taxes shown above are net of administration fees applied by the State.

**Note 5:** On June 1, 2016, DuPage County eliminated the 0.25% tax for the DuPage Water Commission.

**Source:**

Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

2014				2013			
County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
\$ 461,625	\$ 3,416,060	\$ 4,417,871	\$ 8,295,556	\$ 449,835	\$ 3,389,558	\$ 4,121,737	\$ 7,961,130
78,008	1,443,697	4,467,100	5,988,806	71,212	1,458,371	4,382,697	5,912,280
316,815	4,534,795	4,508,627	9,360,237	309,795	4,402,457	4,351,070	9,063,322
13,437	1,820,430	1,795,732	3,629,600	15,658	1,804,721	1,769,046	3,589,425
46,367	2,749,902	2,749,531	5,545,800	47,135	2,685,750	2,633,773	5,366,658
145,537	1,988,182	1,965,673	4,099,392	145,302	1,875,050	1,833,321	3,853,673
1,248,861	11,961,108	12,043,536	25,253,505	1,115,112	11,544,343	11,722,425	24,381,880
672,649	5,136,033	7,180,870	12,989,552	690,195	5,192,013	7,040,910	12,923,118
996,499	6,514,167	7,097,647	14,608,313	908,964	5,635,837	6,401,524	12,946,325
<u>83,607</u>	<u>1,017,893</u>	<u>1,006,782</u>	<u>2,108,281</u>	<u>83,118</u>	<u>969,340</u>	<u>956,766</u>	<u>2,009,224</u>
<u>\$ 4,063,405</u>	<u>\$ 40,582,267</u>	<u>\$ 47,233,369</u>	<u>\$ 91,879,042</u>	<u>\$ 3,836,326</u>	<u>\$ 38,957,440</u>	<u>\$ 45,213,269</u>	<u>\$ 88,007,035</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Sales Tax Collections by Category (cont.) Last Ten Calendar Years

Category	2012				2011			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 478,957	\$ 3,543,584	\$ 4,318,948	\$ 8,341,488	\$ 358,339	\$ 3,380,931	\$ 4,078,547	\$ 7,817,817
Food	70,559	1,430,518	4,323,737	5,824,814	69,436	1,475,047	4,250,199	5,794,682
Drinking and Eating Places	345,581	4,266,265	4,268,212	8,880,058	329,156	4,014,336	3,987,717	8,331,209
Apparel	17,520	1,785,010	1,770,671	3,573,202	131,818	1,846,780	1,877,586	3,856,184
Furniture, Household, and Radio	39,041	2,371,691	2,348,598	4,759,329	13,369	2,383,638	2,350,135	4,747,142
Lumber, Building, and Hardware	144,728	1,727,237	1,717,634	3,589,599	147,411	1,710,894	1,688,795	3,547,100
Automotive and Filling Stations	1,160,509	10,640,199	10,980,787	22,781,495	1,132,157	10,061,635	10,351,469	21,545,261
Drugs and Miscellaneous Retail	707,176	4,977,441	6,842,965	12,527,582	630,806	4,684,421	6,393,130	11,708,356
Agriculture and All Others	1,053,620	5,347,482	5,807,084	12,208,187	835,592	5,338,166	5,692,330	11,866,088
Manufacturers	<u>95,731</u>	<u>740,135</u>	<u>745,741</u>	<u>1,581,607</u>	<u>72,856</u>	<u>794,257</u>	<u>792,839</u>	<u>1,659,952</u>
Total	<u>\$ 4,113,421</u>	<u>\$ 36,829,562</u>	<u>\$ 43,124,378</u>	<u>\$ 84,067,361</u>	<u>\$ 3,720,938</u>	<u>\$ 35,690,105</u>	<u>\$ 41,462,747</u>	<u>\$ 80,873,790</u>

2010				2009			
County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
\$ 489,486	\$ 3,530,661	\$ 4,153,567	\$ 8,173,715	\$ 492,011	\$ 3,443,848	\$ 4,247,708	\$ 8,183,567
70,257	1,456,317	4,173,045	5,699,618	78,981	1,346,532	4,394,654	5,820,167
288,851	3,887,651	3,837,901	8,014,403	303,875	3,740,554	3,849,200	7,893,629
17,586	1,672,014	1,636,425	3,326,024	19,175	1,587,850	1,618,202	3,225,227
69,396	2,428,948	2,324,266	4,822,609	53,780	2,237,978	2,277,609	4,569,367
140,719	1,669,146	1,628,186	3,438,051	173,924	1,653,730	1,689,551	3,517,205
792,669	9,191,231	9,388,452	19,372,352	902,080	8,404,576	8,982,675	18,289,331
601,745	4,341,883	5,859,688	10,803,315	527,765	4,032,647	5,873,591	10,434,003
860,087	5,141,016	5,473,680	11,474,784	762,994	4,935,161	5,413,696	11,111,851
<u>62,451</u>	<u>870,603</u>	<u>873,270</u>	<u>1,806,324</u>	<u>100,265</u>	<u>873,879</u>	<u>899,160</u>	<u>1,873,304</u>
<u>\$ 3,393,246</u>	<u>\$ 34,189,469</u>	<u>\$ 39,348,480</u>	<u>\$ 76,931,195</u>	<u>\$ 3,414,850</u>	<u>\$ 32,256,755</u>	<u>\$ 39,246,046</u>	<u>\$ 74,917,651</u>

(Continued)

## DUPAGE COUNTY, ILLINOIS

### Sales Tax Collections by Category (cont.) Last Ten Calendar Years

Category	2008			2007		
	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	Total
General Merchandise	\$ 468,732	\$ 3,679,785	\$ 4,423,409	\$ 480,348	\$ 3,943,060	\$ 4,682,659
Food	69,404	1,355,196	1,545,402	153,791	1,391,611	1,516,791
Drinking and Eating Places	286,676	3,902,877	4,252,851	378,420	3,874,431	4,151,626
Apparel	16,635	1,719,811	1,872,946	33,499	1,839,448	1,858,814
Furniture, Household, and Radio	77,794	2,682,800	3,270,303	88,854	3,181,449	3,526,389
Lumber, Building, and Hardware	261,674	2,025,846	2,640,176	361,774	2,278,402	2,701,953
Automotive and Filling Stations	1,139,168	9,625,512	11,425,398	1,206,181	10,219,217	11,680,162
Drugs and Miscellaneous Retail	496,500	4,293,991	5,200,931	530,371	4,670,560	5,053,981
Agriculture and All Others	971,867	6,274,892	7,691,752	1,163,646	6,528,106	7,875,814
Manufacturers	<u>185,234</u>	<u>1,057,338</u>	<u>1,271,161</u>	<u>209,376</u>	<u>1,061,785</u>	<u>1,381,542</u>
Total	<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>

(Concluded)

## DUPAGE COUNTY, ILLINOIS

### Ratios of Net General Bonded Debt Outstanding Last Ten Fiscal Years

Fiscal Year	Population (1)	Gross General Obligation Bonded Debt Outstanding (2)	Restricted Resources Available for Payment of Principal	Net General Obligation Bonded Debt Outstanding	Obligation Debt per Estimated Actual Value of Property (3)	Net General Obligation Debt Per Capita
2016	929,368	\$ 170,400,000	\$ 16,376,986	\$ 154,023,014	0.18%	\$ 165.73
2015	933,736	187,460,000	15,523,492	171,936,508	0.18%	184.14
2014	932,708	197,850,000	15,173,838	182,676,162	0.19%	195.86
2013	932,126	207,495,000	14,581,396	192,913,604	0.19%	206.96
2012	927,987	216,715,000	14,373,363	202,341,637	0.18%	218.04
2011	923,222	225,515,000	14,066,764	211,448,236	0.17%	229.03
2010	916,924	234,775,000	14,488,175	220,286,825	0.17%	240.25
2009	912,732	175,910,000	14,234,112	161,675,888	0.13%	177.13
2008	909,798	181,915,000	14,223,550	167,691,450	0.14%	184.32
2007	907,426	188,250,000	13,228,458	175,021,542	0.16%	192.88

(1) Population figures are obtained from the U.S. Census Bureau and are estimated as of every July 1, 20XX. The 2010 population is the official census number for DuPage County.

(2) Included in Gross General Obligation Bonded Debt are the following: 1993 G.O. Refunding Bonds (Alternate Revenue Source - Jail Project); 1993 G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project); G.O. (Alternate) Bonds Series 2001 (Drainage Project); G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; G.O. Refunding Bonds (Alternate Revenue Source Jail Project) Series 2002; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002; G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005; Limited Tax G.O. Bonds (Courthouse Project), Series 2006; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006; G.O. Limited Tax Certificates of Indebtedness, Series 2009; G.O. (Alternate Revenue Source), Series 2010; G.O. (Alternate Revenue Source) Series 2011; G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B.

For the year ending 11/30/2013, the G.O. (Alternate) Bonds Series 2001 (Drainage Project); the G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; the G.O. Refunding Bonds (Alternate Revenue Source Jail Project) Series 2002; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002 bonds have fully matured and are included above for prior years' reference. In June 2015, the G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005 were refunded with the G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B Bonds. In 2016, the Limited Tax G.O. Bonds (Courthouse Project), Series 2006 were fully refunded with the Limited Tax G.O. Refunding (Courthouse Project), Series 2016 Bonds; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006 bonds were fully refunded with the G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project), Series 2016 Bonds.

(3) See Schedule I-5 for the Assessed and Estimated Actual Values.

## DUPAGE COUNTY, ILLINOIS

### Computation of Direct and Overlapping Debt November 30, 2016

<u>Governmental Unit</u>	<u>Total Debt Outstanding (3)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County (1)</u>
<b>Direct Debt</b>			
DuPage County	\$ 221,573,337	100.00%	\$ 221,573,337
Total Direct Debt	<u>221,573,337</u>		<u>221,573,337</u>
<b>Overlapping Debt</b>			
Forest Preserve	147,625,546	100.00%	147,625,546
Cities and villages	(1) 10,690,122,394	7.66%	818,631,754
Townships	-	100.00%	-
Parks	(1) 1,236,165,014	25.14%	310,785,440
Fire protection	15,980,000	100.00%	15,980,000
Library	60,045,000	15.80%	9,486,868
Special service	21,661,000	97.29%	21,073,093
Grade schools	344,385,675	95.60%	329,242,492
High schools	338,049,207	95.90%	324,195,326
Unit schools	919,818,248	57.87%	532,326,291
Community colleges	(1) <u>689,520,000</u>	37.41%	<u>257,975,716</u>
Total Overlapping Debt	<u>14,463,372,084</u>		<u>2,767,322,526</u>
Total Direct Debt and Overlapping Debt	<u>\$ 14,684,945,421</u>		<u>\$ 2,988,895,863</u>

**Note:** Taxing districts are separate and distinct governmental entities where all, or a portion of the governmental entity lies within DuPage County.

**(1)** Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.

**(2)** Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in DuPage County. Percentages have been rounded to the nearest hundredth.

**(3)** Represents direct debt for governmental activities, as reported by various governments. Overlapping governments without direct debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the DuPage County Clerk.

**Source:** Information obtained from the DuPage County Clerk's Office.

## DUPAGE COUNTY, ILLINOIS

### Legal Debt Margin Information Last Ten Fiscal Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Assessed value of property (2014 Assessment)	\$ 33,900,296,790	\$ 32,504,572,590	\$ 32,791,280,336	\$ 34,663,102,323
Debt limit - 5.75% of assessed value	1,949,267,065	1,869,012,924	1,885,498,619	1,993,128,384
Debt applicable to limit:				
Limited Tax General Obligation Bonds	<u>36,050,000</u>	<u>43,590,000</u>	<u>45,085,000</u>	<u>46,510,000</u>
Total Debt Applicable to Limit	<u>36,050,000</u>	<u>43,590,000</u>	<u>45,085,000</u>	<u>46,510,000</u>
Legal Debt Margin	<u>\$ 1,913,217,065</u>	<u>\$ 1,825,422,924</u>	<u>\$ 1,840,413,619</u>	<u>\$ 1,946,618,384</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	1.85%	2.33%	2.39%	2.33%

**Note 1:** State statutes limit the County's outstanding general obligation debt to no more than 5.75 percent of the assessed value of property. Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements. The legal debt margin is the County's available borrowing authority under State finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the debt limit.

**Note 2:** Only the Series 2016 Limited Tax General Obligation Bonds (Courthouse Annex) are funded by a tax levy, and therefore are subject to the legal debt margin.

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 37,694,255,826	\$ 40,351,156,012	\$ 42,879,581,802	\$ 42,906,884,976	\$ 40,413,098,125	\$ 37,557,063,692
2,167,419,710	2,320,191,471	2,465,575,954	2,467,145,886	2,323,753,142	2,159,531,162
<u>47,865,000</u>	<u>49,170,000</u>	<u>50,425,000</u>	<u>51,625,000</u>	<u>52,780,000</u>	<u>52,835,000</u>
<u>47,865,000</u>	<u>49,170,000</u>	<u>50,425,000</u>	<u>51,625,000</u>	<u>52,780,000</u>	<u>52,835,000</u>
<u>\$ 2,119,554,710</u>	<u>\$ 2,271,021,471</u>	<u>\$ 2,415,150,954</u>	<u>\$ 2,415,520,886</u>	<u>\$ 2,270,973,142</u>	<u>\$ 2,106,696,162</u>
2.21%	2.12%	2.05%	2.09%	2.27%	2.45%

## DUPAGE COUNTY, ILLINOIS

### Ratios of Outstanding Debt by Type Last Ten Fiscal Years

<b>Governmental Activities</b>					
<b>Fiscal Year</b>	<b>General Obligation Debt</b>	<b>Certificate of Participation</b>	<b>Revenue Bonds</b>	<b>Special Service Areas</b>	<b>Total Governmental Activities</b>
2016	\$ 170,400,000	\$ -	\$ 45,805,000	\$ 5,368,337	\$ 221,573,337
2015	187,460,000	-	54,635,000	5,868,636	247,963,636
2014	197,850,000	-	62,185,000	6,357,785	266,392,785
2013	207,495,000	-	69,500,000	6,916,881	283,911,881
2012	216,715,000	-	76,460,000	3,900,000	297,075,000
2011	225,515,000	-	83,095,000	4,290,000	312,900,000
2010	234,775,000	-	89,390,000	4,665,000	328,830,000
2009	175,910,000	-	95,355,000	5,020,000	276,285,000
2008	181,915,000	345,000	101,065,000	5,440,000	288,765,000
2007	188,250,000	675,000	106,495,000	5,865,000	301,285,000

**Note:** Included in General Obligation Debt for fiscal years 2009 - 2016 are Special Service Area #34 Bonds, which are general obligations of the County.

**Source:** Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

**Business type Activities**

<b>Revenue Bonds</b>	<b>IEPA Construction Loans</b>	<b>DuPage Water Commission Payable</b>	<b>Capital Lease</b>	<b>Total Business type Activities</b>	<b>Total Outstanding Debt</b>
\$ 10,830,000	\$ 4,349,944	\$ -	\$ -	\$ 15,179,944	\$ 236,753,281
12,025,000	4,578,251	-	-	16,603,251	264,566,887
13,175,000	4,971,338	-	-	18,146,338	284,539,123
14,290,000	5,023,544	-	-	19,313,544	303,225,425
12,950,000	4,441,761	-	-	17,391,761	314,466,761
13,790,000	2,122,614	2,601,895	-	18,514,509	331,414,509
14,600,000	2,732,045	2,814,544	-	20,146,589	348,976,589
15,385,000	3,321,504	3,025,670	-	21,732,174	298,017,174
16,500,000	3,891,645	3,236,570	-	23,628,215	312,393,215
3,800,000	4,443,101	-	-	8,243,101	309,528,101

(continued)

## DUPAGE COUNTY, ILLINOIS

### Ratios of Outstanding Debt by Type (cont.) Last Ten Fiscal Years

Fiscal Year	Total Personal Income (TPI) (In Thousands)	Total Personal Income Percentage (1)	Per Capital Personal Income (PCPI)	Total Per Capita Personal Income Percentage (3)	Estimated Property Value	Percentage of Actual Value of Taxable Property (2)
2016	N/A	N/A	N/A	N/A	\$ 101,802,693,063	0.233%
2015	59,813,856	226.082%	64,059	0.024%	97,611,329,099	0.271%
2014	56,600,761	198.921%	60,684	0.021%	98,472,313,321	0.289%
2013	54,123,390	178.492%	58,064	0.019%	104,015,492,856	0.292%
2012	52,971,536	168.449%	57,082	0.018%	113,195,963,441	0.278%
2011	50,323,760	151.845%	54,509	0.016%	121,174,642,679	0.274%
2010	48,516,778	139.026%	52,913	0.015%	128,767,512,919	0.271%
2009	47,721,393	160.130%	52,284	0.018%	128,849,504,432	0.231%
2008	52,536,414	168.174%	57,745	0.018%	121,360,655,030	0.257%
2007	50,603,970	163.487%	55,766	0.018%	112,783,975,051	0.274%

- (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 2016 at the time of completion of this report.

(concluded)

## DUPAGE COUNTY, ILLINOIS

### Pledged Revenue Coverage - Water and Sewerage System Revenue Fund Water and Sewerage System Revenue Bonds Last Ten Fiscal Years

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Principal Retirements	Interest Payments	Total Debt Service Payments	Coverage Ratio
2016	\$ 25,033,439	\$ 21,341,781	\$ 3,691,658	\$ 1,195,000	\$ 471,338	\$ 1,666,338	2.22
2015	24,460,241	20,613,805	3,846,436	1,150,000	514,825	1,664,825	2.31
2014	29,700,156	20,491,687	9,208,469	1,115,000	555,663	1,670,663	5.51
2013	24,338,306	17,937,274	6,401,032	1,105,000	594,513	1,699,513	3.77
2012	21,684,851	17,736,222	3,948,629	840,000	559,609	1,399,609	2.82
2011	19,997,298	16,763,684	3,233,614	810,000	573,138	1,383,138	2.34
2010	19,061,874	16,404,316	2,657,558	785,000	599,087	1,384,087	1.92
2009	18,993,453	15,737,214	3,256,239	1,115,000	588,213	1,703,213	1.91
2008	19,455,305	13,874,356	5,580,949	3,800,000	101,325	3,901,325	1.43
2007	20,295,218	15,096,532	5,198,686	1,160,000	190,688	1,350,688	3.85

- (1) Gross revenues include all revenues available for debt service payments pursuant to the bond ordinances in effect prior to the 2008 bond issuance. Connection charges and capital contributions, although not classified as operating revenue, are reflected in gross revenues and are available for debt service.
- (2) Operating expenses exclude depreciation, and amortization of bond discount and issuance costs, and fiscal agent fees.
- (3) Coverage ratio is calculated by dividing net revenue available for debt service by the sum of interest payments and principal retirements. Due to a defeasance of the 2003 bonds in mid-year, the coverage ratio calculation may be misleading and considered not applicable for Fiscal Year 2008.
- (4) On July 21, 2008, the System issued Revenue Bonds Series 2008A and 2008B. A portion of the proceeds and cash of \$2,689,333 was paid by the System to purchase SLGS to refund the 2003 bonds.

## DUPAGE COUNTY, ILLINOIS

### Demographic and Economic Statistics Last Ten Years

Calendar Year	Population (1)	Total Personal Income (in thousands) (TPI) (2, 3)	Per Capita Personal Income (PCPI) (2, 4)	Per Capita Income (2)	County Unemployment Rate (5)
2016	929,368	N/A	N/A	N/A	4.8%
2015	933,736	\$ 59,813,856	\$ 64,059	\$ 39,336	4.7%
2014	932,708	56,600,761	60,684	38,931	4.7%
2013	932,126	54,123,390	58,064	38,570	5.6%
2012	927,987	52,971,536	57,082	38,398	7.4%
2011	923,222	50,323,760	54,509	38,405	7.3%
2010	916,924	48,516,778	52,913	37,849	8.0%
2009	912,732	47,721,393	52,284	37,592	8.3%
2008	909,798	52,536,414	57,745	38,458	8.4%
2007	907,426	50,603,970	55,766	36,532	5.0%

- (1) Population figures are estimates obtained from the U.S. Census Bureau, except for 2010 which is the actual population as per the census. Estimates for 2006 through 2014 have been revised per the Census Bureau, the revisions are not reflective here.
- (2) Total Personal Income, and Per Capita Personal Income, and Per Capita Income (based on a four year average) information is obtained from the Bureau of Economic Analysis and U.S. Census Bureau. 2016 numbers are not available for the County as of May 2017.
- (3) Total Personal Income includes net earnings by place of residence; dividends, interest, and rent; and personal current transfer receipts received by the residents of DuPage.
- (4) PCPI is calculated as the total personal income of the residents of an area divided by the population of the area. Per capita personal income is often used as an indicator of consumers' purchasing power and of the economic well-being of the residents of an area.
- (5) Unemployment rate figures were obtained from the Illinois Department of Employment Security and are annual averages.

## DUPAGE COUNTY, ILLINOIS

### Primary Employers Current Year and Nine Years Ago

2016			2007		
Employer	Employees	Percentage of Total County (Jobs) Employment	Employer	Employees	Percentage of Total County (Jobs) Employment
Edward Hospital & Health Svc	7,900	1.01%	Lucent Technologies	4,250	0.58%
Heartland Food Corporation	5,000	0.64%	Edward Hospital	4,247	0.57%
Abercrombie & Kent Inc	3,300	0.42%	Central DuPage Hospital	4,000	0.54%
Readerlink Distribution	3,245	0.42%	BP America	3,200	0.43%
Footprint Acquisition LLC	3,200	0.41%	Elmhurst Memorial Hospital	3,156	0.43%
Argonne National Laboratory	3,190	0.41%	College of DuPage	3,111	0.42%
DuPage County	2,785	0.36%	DuPage County	2,900	0.39%
McDonald's Corp	2,600	0.33%	Argonne National Lab	2,800	0.38%
Tellabs Inc	2,000	0.26%	Advocate Good Samaritan	2,525	0.34%
Advocate Good Samaritan	<u>2,000</u>	0.26%	Nalco	<u>2,400</u>	0.32%
	<u>35,220</u>	4.51%		<u>32,589</u>	4.41%
Total number of jobs in DuPage County	<u>780,818</u>		Total number of jobs in DuPage County	<u>738,623</u>	

Includes 10 largest employers

**Note:** The total number of jobs in DuPage County is obtained from the Bureau of Economic Analysis and is one year in arrears

**Sources:** Nielsen Claritas Business-Facts®  
Equifax

## DUPAGE COUNTY, ILLINOIS

### County Employment Statistics Last Ten Fiscal Years

<u>Function</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Conservation and recreation	32	29	N/A							
Educational services	15	14	17	16	17	16	17	17	17	14
General government	353	363	337	354	365	345	368	370	369	352
Highways, streets and bridges	1,385	1,396	103	106	106	99	104	105	103	105
Judicial	97	98	657	656	664	628	713	726	693	654
Health and public safety	607	633	1,063	1,050	1,063	1,369	1,472	1,539	1,517	1,501
Public service	215	221	597	607	621	189	213	217	199	166
Public works	<u>81</u>	<u>86</u>	<u>116</u>	<u>110</u>	<u>113</u>	<u>105</u>	<u>111</u>	<u>111</u>	<u>105</u>	<u>108</u>
Total	<u>2,785</u>	<u>2,840</u>	<u>2,890</u>	<u>2,899</u>	<u>2,949</u>	<u>2,751</u>	<u>2,998</u>	<u>3,085</u>	<u>3,003</u>	<u>2,900</u>

**Note 1:** Employee head counts are as of the fiscal year end.

**Note 2:** Head count information includes full and part-time employees. It does not include temporary employees or employees on disability. Two part-time employees are considered one FTE employee.

**Note 3:** FTE numbers are not the total approved County's budgeted head count at the beginning of the year. The budgeted value may be slightly greater than what is shown here.

**Note 4:** In Fiscal Year 2015 the function roll up for each department was re-assessed. Fiscal Year 2015 and beyond reflects changes made to department's functional group categorization.

## DUPAGE COUNTY, ILLINOIS

### Operating Indicators by Function Last Ten Fiscal Years

Function/Program	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>General Government</b>										
Supervisor of Assessments:										
Real estate transfer declarations processed	17,849	16,874	15,926	16,775	13,098	10,420	10,312	9,885	11,064	16,369
Treasurer/Collector:										
Real estate parcels billed	325,761	321,732	321,374	324,988	325,256	325,107	325,066	324,864	323,543	320,386
<b>Public Services</b>										
Economic Development & Planning:										
Building permits issued	3,438	3,047	3,072	2,850	2,838	2,397	2,555	2,042	2,463	2,664
Inspections conducted	11,492	10,921	13,225	14,369	12,433	11,870	12,408	11,284	13,517	15,057
Stormwater:										
Stormwater management permits reviewed <sup>7</sup>	166	173	196	197	173	185	190	218	305	307
Stormwater management permits issued <sup>7</sup>	80	79	73	100	86	86	85	99	116	125
Stream maintenance miles completed	N/A	N/A	N/A	N/A	N/A	N/A	4	3	2	3
Cubic yards of timber removed <sup>6</sup>	715	1,117	1,310	1,275	1,109	877	N/A	N/A	N/A	N/A
Convalescent Center:										
Patient days	118,417	114,793	117,889	117,057	117,833	116,009	114,858	120,039	118,986	121,616
Residents receiving care	603	551	555	599	622	654	652	663	739	727
Human Services:										
Individual senior citizens served	20,365	20,733	19,919	19,106	18,942	18,640	15,887	15,856	13,922	12,903
Clients handled by the Information Referral Specialist	43,689	22,165	27,125	27,825	37,245	36,948	32,599	32,202	30,017	29,300
Family Self Sufficiency Program clients	366	333	348	416	567	452	455	465	609	547
Rides provided by paratransit	46,352	41,880	42,151	42,435	36,622	40,887	42,209	47,857	59,151	61,360
Telephone calls handled by DPCO customer service	82,534	87,875	100,850	101,583	105,689	113,047	111,883	128,926	122,742	135,000
Psychological Services counseling clients served	1,511	1,595	1,576	1,930	1,916	1,590	1,646	1,603	1,477	1,477
Adult clients served at the Family Center <sup>5</sup>	3,306	3,160	3,660	3,859	3,823	3,829	3,889	3,886	3,638	2,864
<b>Highway, Streets and Bridges</b>										
Transportation and Highways:										
Lane-miles maintained	972	972	971	969	964	943	947	945	945	897
New lane-miles	0.3	1.0	1.5	4.5	9.6	0.0	2.2	0.0	1.0	1.0
Highway permits processed	527	572	604	457	481	394	353	386	426	323
Number of bridges inspected	21	13	4	14	13	12	17	16	8	15
Miles of multi-purpose trail system maintained	94	94	94	93	93	93	93	92	92	97
<b>Judicial</b>										
Circuit Court :										
Traffic cases	108,742	115,568	133,542	135,179	144,569	154,025	150,369	184,400	194,823	185,326
Cases other than traffic	41,390	43,554	46,784	49,795	57,954	60,561	55,994	69,250	66,970	66,214
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	60	74	53	56	71	76	N/A	74	96	N/A
Domestic Violence and Child Abuse Unit cases initiated	90	100	73	71	127	100	N/A	97	112	N/A
Juvenile Trial Division cases processed	656	759	893	810	910	876	995	1,019	1,085	N/A
Investigations Unit cases opened	32	33	44	50	43	55	59	52	39	N/A
Civil Bureau:										
Number of files opened	276	329	351	339	452	301	473	482	613	N/A
Children's Advocacy Center:										
Number of cases opened	440	425	424	433	509	359	343	297	338	N/A
Number of individuals services provided to	1,474	1,352	1,546	2,132	2,048	1,834	1,058	1,117	1,249	N/A
Appeals Division:										
Appeals filed (by and against State's Attorney)	102	123	270	205	161	159	167	195	203	N/A

## DUPAGE COUNTY, ILLINOIS

### Operating Indicators by Function Last Ten Fiscal Years

Function/Program	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<b>Health and Public Safety</b>										
Animal Care & Control:										
Adoptable animals received	1,697	1,670	1,982	2,135	2,219	2,350	2,427	2,405	2,512	2,216
Animals adopted, transferred or returned to owner	1,551	1,570	1,831	1,946	2,124	2,172	2,148	2,130	2,027	1,849
Sheriff:										
Patrol Division calls for service	46,917	46,664	48,365	49,971	53,836	50,868	50,201	53,240	47,213	47,308
Forensic Investigation Division -										
Crime scenes processed	1,561	1,175	1,265	1,445	1,525	1,571	2,176	2,355	2,100	2,030
Detective Division incident reports	3,752	3,563	3,339	4,965	5,667	6,203	6,039	6,639	5,294	6,202
Tactical Narcotics Team - investigations	N/A	N/A	57	126	96	70	59	116	116	129
Street value of drug seizures (in millions)	N/A	N/A	1	6	5	4	1	1	5	16
Crime laboratory criminal cases processed	1,495	1,613	1,755	2,054	2,657	3,653	4,028	4,498	4,407	4,127
Civil Division items processed	21,682	22,262	25,300	27,000	42,440	33,000	38,000	37,200	34,800	34,819
County jail average daily population <sup>3</sup>	648	648	681	758	774	750	789	807	840	821
Citations <sup>8</sup>	6,045	6,102	7,101	N/A						
Driving Under the Influence (DUI) <sup>8</sup>	88	83	129	N/A						
Health Department:										
Immunizations	11,307	9,465	8,282	8,282	12,046	16,199	15,842	15,287	17,049	16,315
Food inspections and consultations	6,756	9,227	10,250	10,250	10,506	12,588	11,865	10,278	13,491	16,653
Mental health patients served	7,698	6,074	13,810	13,473	13,398	16,818	11,560	11,034	10,516	9,700
Coroner:										
Death investigation cases	5,296	5,055	4,875	4,726	4,361	4,506	4,223	4,065	4,207	3,927
Homeland Security and Emergency Management:										
Emergency Responses	N/A	22	97	98						
Events Tracked Administratively Only	N/A	99	84	90						
Exercises & Scheduled Responses	N/A	23	33	32						
Public Affairs, Education, Training Events	N/A	51	49	82						
Severe Weather Events	N/A	26	39	47						
Operations <sup>9</sup>	49	N/A								
Planning Unit <sup>4,9</sup>	18	82	87	20	50	48	13	N/A	N/A	N/A
External Affairs Unit <sup>4,9</sup>	187	152	136	116	75	36	59	N/A	N/A	N/A
Training & Exercise Unit <sup>4,9</sup>	61	53	68	63	62	51	48	N/A	N/A	N/A
Technology & Special Projects Unit <sup>4,9</sup>	181	86	131	58	49	20	37	N/A	N/A	N/A
Public Health <sup>9</sup>	81	N/A								
Administration <sup>4,9</sup>	24	55	41	29	14	41	17	N/A	N/A	N/A
Incident Reports <sup>4,9</sup>	77	63	67	58	43	53	58	N/A	N/A	N/A
Emergency Scene Responses <sup>4</sup>	N/A	5	N/A							
EOC Activations <sup>9</sup>	7	5	N/A							
<b>Public Works</b>										
Waterworks and Sewerage Systems:										
Sewer customers	35,963	35,825	35,641	35,499	35,463	35,210	34,750	34,895	34,721	35,061
Gallons billed to sewer customers <sup>1</sup>	3.4	3.6	3.5	3.8	4.2	3.8	3.9	3.9	4.7	4.4
Water customers	3,324	3,309	3,273	3,214	3,170	3,111	3,137	3,031	3,188	4,160
Gallons of water sold (billed) <sup>2</sup>	339.0	343.0	340.0	347.0	514.0	468.0	354.7	358.9	492.4	579.1

<sup>1</sup> In billions

<sup>2</sup> In millions

<sup>3</sup> Estimated from monthly amounts

<sup>4</sup> In 2010 the DuPage County Office of Homeland Security & Emergency Management reorganized from primarily a response agency to that of emergency planning, training, exercising, preparedness, community outreach and overall coordination throughout the County; therefore, the operating indicators have been revised to reflect this reorganization. The previous indicators are retained for historical purposes.

<sup>5</sup> Beginning mid-2004 Caring, Coping and Children (CCC) clients are included

<sup>6</sup> In recent years the stream maintenance program has shifted to respond to particular calls from residents and is now reactive, rather than proactive. Previously, hired crews would actively clear areas adjacent to streams throughout DuPage County to improve water flow, whereas it is now done on an as-needed basis. Therefore, the operating indicators have been revised to reflect cubic yards of timber removed rather than miles completed. Prior years' statistics for cubic yards of timber removed are not available. The miles completed indicators are retained for historical purposes.

<sup>7</sup> In 2013 Stormwater introduced General Certifications to reduce the regulatory burden of stormwater application and review for routine types of activities. The General Certifications, while still reviewed by regulatory staff, have switched many permit reviews from Stormwater Management to EDP's Regulatory Services.

<sup>8</sup> Starting in 2014 information specifying total citations and DUI's processed were included.

<sup>9</sup> In 2016, the DuPage County Office of Homeland Security & Emergency Management assimilated the Office of Risk and Emergency Management from the DuPage County Public Health Department. Operating indicators for 7 Units in operation are reflected as of 2016. EOC Activations are part of the Incident Reports Total.

Source: Various County departments

## DUPAGE COUNTY, ILLINOIS

### Capital Asset Statistics by Function Last Ten Fiscal Years

Function/Program	2016	2015	2014	2013
<b>General Government</b>				
Building	4	4	4	4
Capital Plant - vehicles	20	19	17	18
County Clerk - vehicles	0	0	0	0
Data Processing - vehicles	1	1	1	1
Finance - vehicles	2	2	2	2
Security - vehicles	4	4	4	4
<b>Highway, Streets and Bridges</b>				
Building	3	3	3	3
Vehicles	152	141	135	146
<b>Judicial</b>				
Building	4	4	4	4
Youth Home -vehicles	0	0	3	3
State's Attorney - vehicles	18	16	21	23
<b>Health and Public Safety</b>				
Building	7	7	7	7
Animal Control - vehicles	4	4	4	4
Coroner - vehicles	7	7	13	13
Jail - vehicles	1	1	1	1
Office of Emergency Management - Vehicles	7	7	7	7
Sheriff - vehicles	195	198	197	194
<b>Public Service</b>				
Building	1	1	1	1
Economic Development and Planning - vehicles	13	15	13	11
Human Services	6	0	0	0
<b>Public Works</b>				
Building	12	12	12	12
Drainage - vehicles	1	1	1	1
Stormwater - vehicles	9	9	9	9
Total Buildings	31	31	31	31
Total Vehicles	434	425	428	437

Source - DuPage County capital assets database

2012	2011	2010	2009	2008	2007
3	3	3	3	3	3
18	15	16	18	12	12
0	0	1	1	1	1
1	2	1	1	1	1
2	2	4	4	4	2
4	4	4	6	3	3
3	3	3	3	3	3
117	118	127	119	116	122
3	3	3	3	3	3
3	1	2	2	2	1
19	20	25	22	22	20
7	6	6	6	6	6
4	4	6	4	3	6
9	10	10	11	11	10
2	4	4	4	5	5
8	7	11	11	11	13
199	203	190	198	192	197
1	1	1	1	1	1
14	14	16	16	18	18
0	0	0	0	0	0
12	12	12	12	12	12
1	1	1	1	0	0
6	6	5	5	3	2
29	28	28	28	28	28
407	411	423	423	404	413

## DUPAGE COUNTY, ILLINOIS

### Water and Sewerage System of DuPage County, Illinois Required Information for Continuing Disclosure Undertaking As of and for the Year Ending November 30, 2016

#### Customers

#### Total Metered Sewer and Water Customers

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Metered Sewer Customers	35,963	35,289	35,641	35,499	35,465	35,210	35,348	35,251	35,970	35,661
Metered Water Customers	3,324	3,309	3,273	3,214	3,174	3,111	3,078	3,163	3,148	4,701

#### Top 10 Sewer Customers December 2015 through November 2016

<u>Customer</u>	<u>Annual Total</u>
Willow Lake Apts Multi Unit Housing	\$ 224,998
Four Lakes Development Multi Unit Housing	210,105
Hinsdale Lake Multi Unit Housing	156,806
Alcatel-Lucent	154,870
EL-AD Windsor Lakes LLC Multi Unit Housing	135,380
LWV Odessa Ponds	93,830
Stratford Green Multi Unit Housing	87,652
M&M /Mars Inc.	86,768
Aramark Cleanroom Services	75,930
Benedictine University	74,284

#### Top 10 Water Customers December 2015 through November 2016

<u>Customer</u>	<u>Annual Total</u>
Hinsdale Lake Multi Unit Housing	\$ 458,727
Willow Lake Apts Multi Unit Housing	269,762
Stratford Green Multi Unit Housing	252,237
Hinsdale Pt. Condo Assn. Multi Unit Housing	153,166
Waterfall Glen Multi Unit Housing	147,564
Baum Properties	36,975
Champagne Lodge	35,131
Com Ed/Prokarma	34,685
Royce Realty	33,014
Villas at the Oaks Multi Unit Housing	21,070

**Source:** Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2016

## DUPAGE COUNTY, ILLINOIS

### Water and Sewerage System of DuPage County, Illinois Required Information for Continuing Disclosure Undertaking (Cont.) As of and for the Year Ending November 30, 2016

#### Consumption Data

#### Total Gallons Billed (in thousands)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Sewer Billed Consumption	3,395	3,467	3,484	3,766	4,192	3,775	3,826	3,877	3,964	4,181
Water Billed Consumption	339	344	340	347	373	351	354	360	368	401

#### Rates

#### **Sewer Service Rates** **Effective 1/1/2014**

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		<u>0.59</u>
Amount billed to a customer connected to a System maintained Sewer (2 month bill)	<u>\$</u>	<u>62.69</u>

#### **Water Service Rates** **Effective 1/1/2015**

Southeast Regional Water Facility (SERWF)	\$9.40 per 1,000 gallons
North Regional Water Facility (NRWF)	\$5.87 per 1,000 gallons
Steeple Run	\$9.40 per 1,000 gallons
Greene Road	\$9.40 per 1,000 gallons
Glen Ellyn Heights	\$9.40 per 1,000 gallons
York Center	\$9.40 per 1,000 gallons

**Source:** Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2016