

# ANNUAL COMPREHENSIVE FINANCIAL REPORT



## DuPage County, Illinois

Fiscal Year Ended November 30, 2021

*Submitted by:*

*Jeff Martynowicz  
Chief Financial Officer*

# **Dupage County, Illinois**

Annual Comprehensive Financial Report

November 30, 2021

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# DuPage County, Illinois

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June 30, 2022

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

Ladies and Gentlemen:

The Annual Comprehensive Financial Report (ACFR) for DuPage County, Illinois (County) for fiscal year ended November 30, 2021 is hereby presented. The ACFR has been prepared by County management in accordance with the principles and standards for financial reporting as set forth by the Government Accounting Standards Board and have been audited by independent auditors.

It is the responsibility of County management to ensure that accurate and adequate accounting data is compiled so that the financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). County management is also responsible for the completeness and fair presentation of these financial statements, which includes all disclosures. To the best of my knowledge and belief, the data as presented in the financial statements is accurate in all material respects, presents fairly the financial position and results of County operations, as measured by the financial activity of its funds, and provides the reader with disclosure of the County's activities.

County management is responsible for establishing and maintaining an internal control structure designed to ensure that County assets are protected from loss, theft, and/or misuse. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. Reasonable assurance recognizes that the cost of a control should not exceed its possible benefits and that the valuation of cost/benefit is based upon management estimates and judgments.

To obtain reasonable assurance that the County's financial statements are free from material misstatement, an independent audit, which includes examining, on a test basis, evidence that supports the amounts and disclosures in the financial statements was performed. The independent auditor's report on the basic financial statements and supplemental statements and schedules, which was issued by the certified public accounting firm of Baker Tilly US, LLP (Baker Tilly), is included in the Financial Section of the Annual Comprehensive Financial Report. Baker Tilly has issued an unmodified audit opinion on these basic financial statements.

In addition to meeting the requirements set forth, an additional audit designed to meet the requirements of the Single Audit Act Amendments of 1996 and Title II U.S. Code of Federal Regulations (CFR) Part 200 – *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* was performed for fiscal year ended November 30, 2021. Also, in accordance with Section 13.3 of the *FY21 Uniform Grant Agreement*, an audit of the "*Consolidated Year End Financial Report*" was performed as of November 30, 2021.

In accordance with GAAP, County management has prepared a Management's Discussion & Analysis (MD&A). The MD&A provides a narrative introduction, overview, and analysis of the County's financial statements and immediately follows the independent auditor's report. As this letter of transmittal is designed to complement the MD&A, it should be read together with the MD&A.



## PROFILE OF DUPAGE COUNTY GOVERNMENT

DuPage County (County) was formed on February 9, 1839 out of Cook County by legislative act and became the 77<sup>th</sup> county established in the State of Illinois (State). In May 1839, the County elected its first County Officers. The estimated population of the County as of July 1, 2021 was 924,885, making it the second most populous county in the State.

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

DuPage County is a commission form unit of government with express authority guided by the Illinois Constitution, Illinois State Statutes, and various ordinances. Its authority is exercised through a legislative body with various powers granted by law. This legislative body is a nineteen-member County Board led by its Chairman. The Board members are elected from three-member districts and the Chairman and nine other Officials are elected by County voters. All of them serve four-year terms.

The County has four primary responsibilities, which are to protect its residents and property; to provide public health services to its residents; to construct and maintain certain highways and infrastructure; and to provide general government services.

*Protect its Residents and Property (Public Safety and Judicial Funds)* - The operations of the Circuit Court of DuPage County; State's Attorney's Office; Circuit Court Clerk's Office; County Jail; Sheriff's Law Enforcement Department; Public Defender's Office; Probation and Court Services; and Office of Homeland Security and Emergency Management serve to protect the residents and property of DuPage County.

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

*Construct and Maintain Certain Highways and Infrastructure (Highway, Streets and Bridges Fund)* – The County's Department of Transportation is responsible for providing safe and efficient means of travel by maintaining and constructing certain highways and infrastructure at a reasonable cost.

*Provide General Government Services (General Fund and General Government Funds)* – The General Fund and General Government Funds include County revenues and expenditures for County management and support services. The County also provides various essential services and/or programs to its residents. Some of the services and/or programs the County provides are recording public documents; assessing property values; collecting property taxes from taxpayers and distributing the taxes to local governmental units; and supporting various social service agencies.

DuPage County also includes the following component units and enterprise funds in its financial reporting structure:

- DuPage County Health Department (Health Department) – The DuPage County Health Department provides various health and behavioral services aimed at protecting the health of County residents and its visitors. The Health Department is certified as a local health department by the Illinois Department of Public Health, and, therefore, must fulfill its primary responsibilities of preventing epidemics and spreading disease; promoting and encouraging healthy behavior; responding to disasters; and assuring accessibility of health services.

- DuPage County Emergency Telephone 9-1-1 System Board – The Emergency Telephone System Board of DuPage is an emergency telephone system board established in accordance with Section 15.4 of the Local Government Emergency Telephone System Act, 50 ILCS 750/15.4.
- DuPage Airport Authority – The DuPage Airport Authority provides general aviation facilities and services to the suburban Chicago area, including corporate aviation service; charter service; local commuter service; and air cargo.
- Water and Sewerage System of DuPage County, Illinois (Department of Public Works) - The Department of Public Works aims to provide water and sewerage services to portions of DuPage County. These services include sewage collection and treatment with some pumping and distribution of water purchased primarily from the DuPage Water Commission.
- Internal Service Fund – The Internal Service Fund accounts for the health insurance provided to County employees on a cost-reimbursement basis.

## BUDGET PROCESS

The County's annual budget is the foundation for financial planning and the County's system of financial control. The annual budget is prepared in accordance with the County's general policies and goals. The County Board has statutory control over the annual budget at both the Fund and Department levels for all expense classifications - Personnel, Commodities, Contractual Services, Capital Outlay, and Debt Service. This statutory control ensures that disbursements plus outstanding encumbrances do not exceed approved appropriations.

The General Fund's annual budget is a balanced budget whereby anticipated expenditures, including transfers, are equal to anticipated revenues. The budgeted goal for fiscal year-end cash balance in the General Fund is to be at least 25% of total expenditures plus the following fiscal year's expected transfers to other Funds. The General Fund provides for reserves that may only be used in the event of a major emergency or in a time of economic distress to help stabilize County operations. A 2/3<sup>rd</sup>s majority vote of the County Board is required to use funds from reserves to balance the budget. Since the adopted General Fund budget for FY2022 is \$209,864,735, the required 25% minimum cash reserve for FY2022 is \$52,466,184. At November 30, 2021, the General Fund cash and investments balance was \$92,393,855, which is projected to be adequate to maintain the required minimum cash reserve throughout FY2022.

The annual budgets for the Special Revenue Funds and the Debt Service Funds provide for predetermined cash reserves. Projected revenues for these Funds are conservative estimates that are based on historical trends, current information, and/or local economic conditions.

The Finance Committee approves the proposed final budget, publishes it on the County's website for public inspection, and files it with the County Clerk at least fifteen days prior to County Board approval.

The Board is required to approve the County's annual budget, the ordinances governing the appropriations, and the property tax levies prior to the start of a fiscal year. The State of Illinois' Compiled Statutes require any changes made to the approved original appropriations be adopted by a 2/3<sup>rd</sup>s majority vote of the County Board. The adopted annual budget and approved appropriations terminate at the close of the fiscal year; however, any remaining appropriated balances remain available for ninety days after fiscal year end to pay obligations incurred during the fiscal year.

## LOCAL ECONOMIC CONDITIONS AND ECONOMIC OUTLOOK

### Local Economic Conditions

The County entered FY2021 with a growing and diversified economy, highly educated labor force, and strong healthcare system. As a result of these favorable economic conditions, the County was in a position to fully manage the public health and economic impacts of the COVID-19 pandemic.

DuPage County is the second largest of 102 counties in the State of Illinois. The County's widely diverse economic base includes healthcare and social assistance; professional, scientific, and technical services; retail trade; and construction. This diversity helped the County get through the COVID-19 pandemic as losses in areas like retail trade were not primary to the overall County economy.

Median household income figures for the County exceeded both the State and U.S. averages. The most recent data shows the County average at \$94,930 as compared to the State and U.S. averages of \$68,428 and \$64,994, respectively. Approximately 50.3% of the adults in the County have a college degree, with 19% of these adults having a postgraduate degree (U.S. Census Bureau, 2020). The highly educated work force provides opportunities for County employers to establish options for working-at-home and/or telecommunicating.

Healthcare is one of the largest industries in the County, accounting for approximately 73,395 jobs. The County is home to several top-quality hospitals that provide accessible health care to its residents (Economic Overview, Choose DuPage, 2021). The County also directly employs a large number of healthcare workers through the DuPage County Health Department. DuPage County Health Department employs more than 448 full-time workers, who have played a pivotable role in response to the COVID-19 pandemic.

### Economic Outlook

The economic outlook for FY2021 is defined by the unprecedented events of FY2020. In FY2020, the global pandemic plunged the national economy into a recession and created widespread financial uncertainty (National Bureau of Economic Research). Conditions improved in FY2021 as the County began to recover from the COVID-19 pandemic. Responses at the federal, state, and county levels were better coordinated and effective. Travel restrictions, lockdowns, remote operations, social distancing, personal protective equipment, quarantines, testing systems, and contact tracing all helped to limit the transmission of the virus. More importantly, at the beginning of the fiscal year, the Federal and Drug Administration (FDA) approved the first COVID-19 vaccine. Most restrictions were lifted in the late spring of 2021 with the roll-out of the COVID vaccine.

COVID recovery was apparent in the local economy as unemployment fell and employment rose. In 2021, unemployment rates dropped from 7.9% in 2020 to 4.5%. At the same time, employment increased 7.0% from 445,824 to 477,095; however, baseline employment numbers did not return to the pre-pandemic rates – a trend that was mirrored throughout the county and referred to as “The Great Resignation” (DuPage County, IL Department of Employment Security). While the labor force did grow in 2021, demand for workers outpaced supply.

The recovery in FY2021 was fueled by two major federal stimulus packages: (1) Coronavirus Aid, Relief, and Economic Security Act (CARES); and (2) the American Rescue Plan Act (ARPA). The CARES Act was passed in FY2020 and included \$161 million for the County to use for immediate COVID-19 response. The County spent most of its CARES Act funds in FY2020, but \$26 million did carry through into the first two quarters of FY2021. Similar to the CARES Act, ARPA was passed in FY2021 and included \$179 million. However, with a six-year timeline, ARPA focuses on shifts to long term recovery and includes funding for public infrastructure projects.

The budget outlook for the upcoming year is positive. Support from the federal government through CARES and ARPA have helped the County to recover from the negative impacts of the pandemic. In addition, current sales tax and income tax continue to outperform forecasts. At the start of the pandemic in FY2020, the County took a conservative approach to its FY2021 revenue forecast in light of the pandemic. Actual revenues surpassed expectations. Total revenues exceeded budget forecast by \$25.7 million, which also exceeded pre-COVID levels. In FY2022, the County increased its sales tax forecast by \$17.5 million over the prior year budget. At the time of this

publication, sales tax exceeded budget FY2022 estimates by \$8.5 million or 25%. These numbers reflect that despite the recession and the COVID-19 pandemic, households continued to spend on consumer goods and services.

Strong revenues have enabled the County to transfer funds to pay off debt. The County transferred \$6.3 million of the FY2021 sales tax revenue to pre-pay the 2011 Drainage Bond in FY2022 and set aside funds to pay the 2015B Drainage Bond principal and interest payments. This decreases transfers between funds by \$40.4 million. As a result of this prepayment, all future sales tax revenues are received by the County without a debt obligation.

While the recovery to the pandemic has been strong, the County continued to face uncertainty. National and international forces also impacted the County's outlook. In FY2022, parts of the world, including China, continued to face high COVID-19 infection rates. This exacerbated world-wide supply chain disruptions. FY2022 also brought rising inflation rates – with April of 2022 being the highest rate in 41 years. Furthermore, the outbreak of war between Russia and Ukraine exacerbated rising inflation. Sanctions on Russia caused major disruptions in petroleum market, while the ground war in Ukraine reduced global food supply. In DuPage County, this translated into higher prices. Gas prices increased from \$3.07 per gallon in April 2021 to record levels of \$4.55 in April 22 (U.S. Energy information Administration, DuPage County). Combined with the lingering effects of the pandemic, concerns over global recession have increased.

The County is well positioned to face such challenges, as reflected in its reserve fund balances. General Fund Reserves totaled \$98.9 million at the end of FY2021, which equals 42.6% of FY2021 expenditures. Strong reserves have helped the County maintain its AA+ Bond rating (Fitch). Overall, it has exhibited resiliency in the face of the COVID-19 challenges and has come out stronger and better prepared for the future.

#### DEBT ADMINISTRATION AND BOND RATINGS

The County has consistently issued general obligation bonds to finance the acquisition, renovation, and construction of its capital assets and capital asset projects. Management continues to strive to achieve an effective balance between the County's ongoing needs for capital improvements and its debt service requirements so that taxpayers are not burdened with increased taxes.

At November 30, 2021, the County had \$110 million of fixed and variable rate general obligation bonds. The County's debt service requirements for FY2021 was \$24.3 million. If the County does not issue any additional bonds in the next several years, its debt service requirements will dramatically decrease by approximately \$11.4 million by FY2023.

The County's current net general bonded debt per capita, an indicator of the County's ability to continue to pay its debt service requirements from current tax revenue levels, is approximately \$111 million, the lowest it has been for more than 10 years.

The County's general obligation bonds are currently rated as AAA by Moody's Investors Service; AA+ by Fitch Ratings; and AAA by Standard & Poors Global Ratings, indicating that the County has very high credit quality and is a very low credit risk. While a rating reflects the view of a particular agency, the overall economic condition of DuPage County, the specifics of a bond issue, and an estimate of the probability of the County defaulting on its bonds are some of the factors all rating agencies use in their rating process.

In addition to high bond ratings, the County's outstanding general obligation debt to its applicable debt limit per Illinois State Statute (Statute) continues to remain low at 2%, or less, since 2009. At November 30, 2021, the County's available borrowing authority under the Statute is \$2.4 billion.

#### FINANCIAL PLANNING AND ECONOMIC RECOVERY

DuPage County has consistently been committed to a strategic plan that presents both a vision and priorities for the County's future and outlines the role of county government in achieving that future. The County's Strategic Plan (Plan) consists of three core components – Strategic Imperatives, High-Level Strategies, and Operational Strategies - that establish a hierarchy for implementation.

The following imperatives and strategies are part of the Strategic Plan:

- Support and enhance the quality of life for County residents.
- Undertake comprehensive financial planning to ensure a sound and sustainable fiscal future.
- Build on the successes of the ACT Initiative and implement the other two principles of quality and leadership across government.
- Foster the continued growth of the economy.
- Build upon existing initiatives and expand opportunities for the diverse population.

County management reviews the Strategic Plan every five years. The focus of the major initiatives for FY2022 and FY2023 will primarily be to work toward a recovery phase from the COVID-19 pandemic, as well as redraw County Board districts to reflect the 2020 census data and to increase social media to provide information and education to residents about County services and initiatives.

#### INDEPENDENT AUDITS

Baker Tilly US, LLP (Baker Tilly) conducted the audits of the basic financial statements for Fiscal Year 2021 for DuPage County, Illinois; DuPage County Clerk of the Circuit Court; Water and Sewerage System of DuPage County, Illinois; Emergency Telephone System of DuPage County (A Component Unit of DuPage County, Illinois); and the DuPage County Health Department. Baker Tilly also conducted the audit of the “*Report on Federal Awards*” of the County’s grants and programs for Fiscal Year 2021 and the audit of the “*Consolidated Year-End Financial Report*”.

Sikich, LLP conducted the audit of the basic financial statements for year ending December 31, 2021 for the DuPage Airport Authority (Airport Authority).

The “*Annual Comprehensive Financial Report*”; the audited Financial Statements for the above entities; the “*Communication to Those Charged With Governance and Management Report*”; and the “*Report on Federal Awards*” may be viewed on the County’s website at <https://www.dupageco.org/Finance/CAFR/>.

The “*Annual Comprehensive Financial Report*” for the DuPage Airport Authority may be viewed at the Airport Authority’s website at <https://www.dupageairport.com/airport-authority>.

#### AWARDS AND ACKNOWLEDGEMENTS

##### Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Reporting (Certificate) to DuPage County for its “*Comprehensive Annual Financial Report*” for the Fiscal Year Ended November 30, 2020. It was the 35<sup>th</sup> consecutive year that the County was awarded this Certificate. To be awarded the Certificate, the County’s Consolidated Annual Financial Report must have the information needed for a user of the financial statements to be able to assess the County’s financial health.

I believe that the County’s FY2021 Annual Consolidated Financial Report will continue to meet the requirements of the GFOA’s Certificate of Achievement for Excellence in Reporting program.

The County also received the GFOA’s Distinguished Budget Presentation Award for its “*FY2021 Financial Plan*” for the 17<sup>th</sup> consecutive year. To be given an award, the County’s “*Financial Plan*” must be of the highest quality that reflects both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA’s best practices.

## Acknowledgements

My sincere appreciation to County staff and Baker Tilly US, LLP for their outstanding efforts that contributed in so many ways to this year's audit of the County's financial statements. In closing, thank you Chairman Cronin and County Board Members for your continued leadership and commitment to the financial matters of DuPage County, Illinois.

Respectfully submitted,

A handwritten signature in black ink, reading "Jeffrey Martynowicz". The signature is written in a cursive, flowing style.

Jeffrey Martynowicz  
Chief Financial Officer

DU PAGE COUNTY, ILLINOIS

ELECTED OFFICIALS  
AS OF NOVEMBER 30, 2021

COUNTY BOARD MEMBERS

DANIEL J. CRONIN, CHAIRMAN

DISTRICT 1

PUCHALSKI, DONALD E.  
SELMON, ASHLEY  
TORNATORE, SAM

DISTRICT 2

CHAPLIN, ELIZABETH  
DICIANNI, PETER “PETE”  
GARCIA, PAULA DEACON

DISTRICT 3

HART, GREGORY J.  
KRAJEWSKI, BRIAN J.  
RENEHAN, JULIE

DISTRICT 4

ECKHOFF, GRANT  
LAPLANTE, LYNN  
OZOG, MARY FITZGERALD

DISTRICT 5

CHAVEZ, AMY  
COVERT, SADIA  
DESART, DAWN

DISTRICT 6

RUTLEDGE, SHEILA  
SCHWARZE, GREGORY A.  
ZAY, JAMES F., JR.

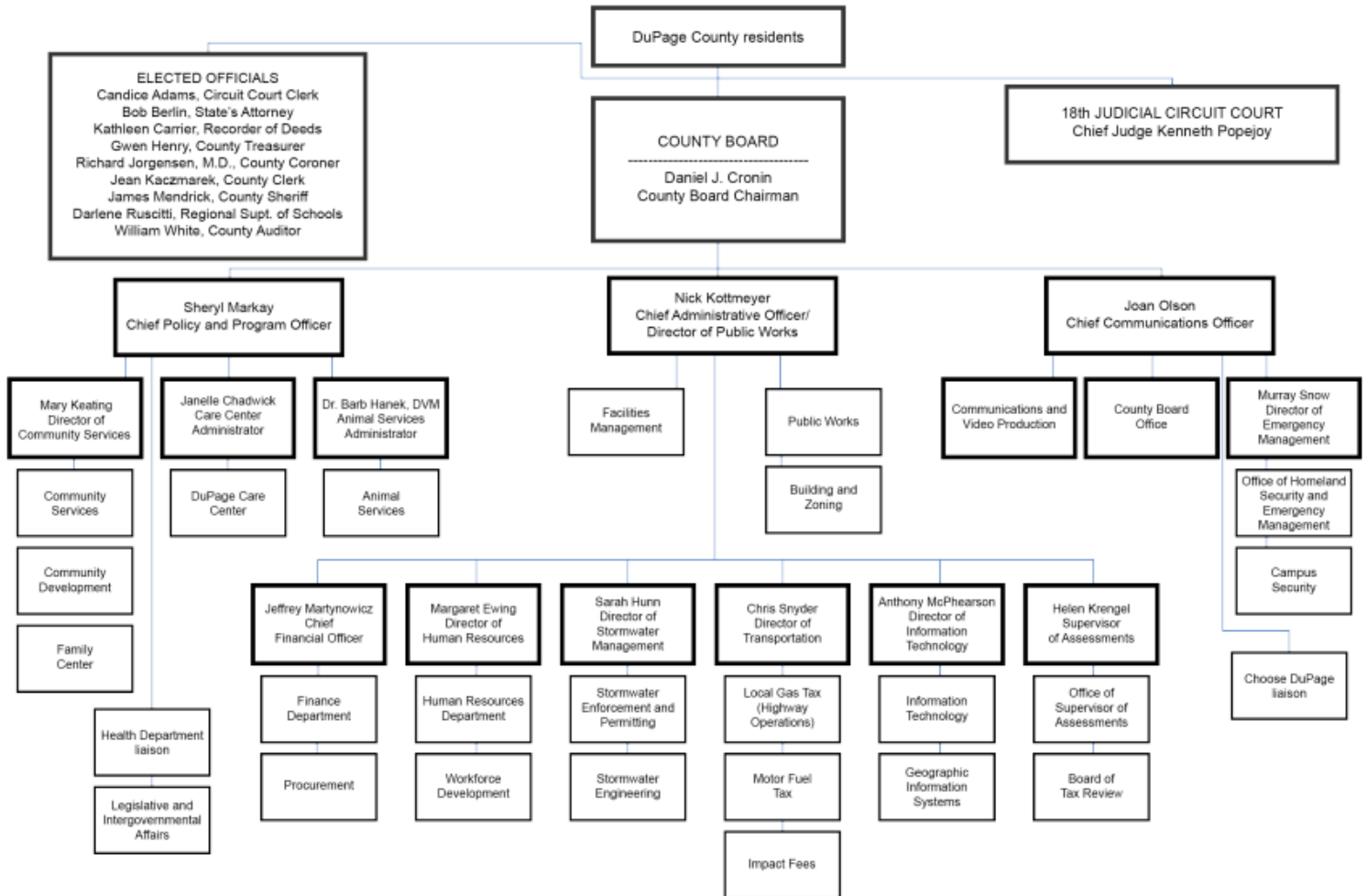
OTHER ELECTED OFFICIALS

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

BERLIN, ROBERT B.  
CARRIER, KATHLEEN V.  
WHITE, WILLIAM F.  
HENRY, GWENDOLYN S.  
JORGENSEN, MD, RICHARD  
ADAMS, CANDICE F.  
KACZMAREK, JEAN  
MENDRICK, JAMES  
RUSCITTI, DARLENE J.

# DuPage County, Illinois

## Organizational Summary







Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**DuPage County  
Illinois**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

November 30, 2020

*Christopher P. Morill*

Executive Director/CEO

## **Independent Auditors' Report**

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of DuPage County, Illinois, as of and for the year ended November 30, 2021, 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 Water and Sewerage System Fund were not audited in accordance with *Government Auditing Standards*.

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

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

## **Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of DuPage County, Illinois, as of November 30, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Emphasis of Matter***

As discussed in Note 1, DuPage County adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective December 1, 2020. Our opinions are not modified with respect to this matter.

## **Other Matters**

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

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

### ***Supplementary Information***

Our audit for the year ended November 30, 2021 was conducted for the purpose of forming opinions on the financial statements that collectively comprise DuPage County's basic financial statements. The other supplementary information for the year ended November 30, 2021 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, 2021, 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 other 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, 2021.

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, 2020 (not presented herein), and have issued our report thereon dated August 17, 2021, 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, 2020 are presented for purposes of additional analysis and are 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 2020 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2020 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, 2020.

#### *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 and statistical sections 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 June 30, 2022 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of DuPage County's 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 US, LLP*

Oak Brook, Illinois  
June 30, 2022

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

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As management of DuPage County, Illinois (County or DuPage County), we offer readers of the County's financial statements a narrative overview and financial statement analysis for fiscal year ended November 30, 2021. We encourage readers to consider the information presented here in conjunction with the transmittal letter, financial statements, and notes to the financial statements.

<b>FY 2021 FINANCIAL HIGHLIGHTS</b>
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- Total expenses for governmental activities decreased by \$36.6 million from prior year, primarily due to expenses in General Government activities decreasing \$75 million.
- The County's net position increased by \$133.2 million during FY2021. The increase in unrestricted net position of \$73 million significantly contributed to the overall increase. The County's net investment in capital assets and restricted net position increased by approximately \$31.3 million and \$32.2 million, respectively.
- The primary government's actual expenses of \$463.3 million were \$22 million lower than the total operating budget of \$483.3 million. The variance is due primarily to the decrease of the Coronavirus Relief Fund expenses.

<b>OVERVIEW OF THE BASIC FINANCIAL STATEMENTS</b>
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This section is an introduction to the County's basic financial statements. The reporting framework of the financial statements focuses on the County as a whole (countywide) and on the County's individual funds. This framework provides the reader (1) an overview, which is similar to a private sector business, of the County's finances; (2) answers to meaningful questions about the County's financial position and its activities; and (3) an understanding of the relationship between the County as a whole and the County's individual funds.

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

1. Countywide Financial Statements
2. Fund Financial Statements
3. Notes to Financial Statements

In addition to the above, the Annual Comprehensive Financial Report includes Required Supplementary Information, Notes to Required Supplementary Information, Supplementary Information, and an (unaudited) Statistical Section.

**COUNTYWIDE FINANCIAL STATEMENTS**

As mentioned above, the following Countywide Financial Statements are designed to provide the reader with an overview, which is similar to a private sector business, of the County's finances.

Statement of Net Position - The Statement of Net Position presents information on all County assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. The change in net position is a useful measure for determining if the County's financial position has improved or deteriorated over a period of time. Non-financial factors, such as government rules and regulations and the condition of the County's capital assets, should also be considered when assessing the County's overall financial health.

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

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Statement of Activities – The Statement of Activities presents information on how the County's net position changed during the fiscal year. All changes in net position are reported at the time the underlying event occurs without regard to the timing of the related cash flow; therefore, revenues and expenses may be reported in the statement for some transactions that provide cash flow only in future years, such as revenues for uncollected taxes, expenses for compensated absences that have been earned but not used, and expenses related to pension obligations.

The Countywide Financial Statements report the following activities and/or types of programs.

**PRIMARY GOVERNMENT**

Governmental Activities – Most services provided by the County are reported as governmental activities in the Countywide Financial Statements. The County is responsible for providing the following types of services: a.) public health and safety; b.) highway, streets, and bridges; c.) public and educational; d.) judicial; and e.) conservation and recreation. The DuPage County jail, crime laboratory, court system, and DuPage Care Center are all operated by the County. The County also provides sheriff law enforcement services; construction and maintenance services for highways, streets, and infrastructure within the County; and regulation and monitoring services of new construction within unincorporated DuPage County, Illinois.

General government functions and interest and fiscal charges are also reported as governmental activities in the Countywide Financial Statements. Some of the activities provided by these functions include managing County facilities; assessing, levying, collecting, and distributing property taxes; and maintaining official records for all real estate located in DuPage County, Illinois.

Business-Type Activities – The Water and Sewerage System of DuPage County, Illinois (Public Works) is a business-type activity of the County. Public Works was established as an Enterprise Fund to account for user fees charged to customers for providing water and sewer services to areas within DuPage County. The fees cover nearly all of Public Works' operating costs. A Public Works Committee oversees the operational, planning, and policy activities.

**COMPONENT UNITS**

A component unit is a legally separate entity for which the County is financially accountable, and, therefore, is required to be included in the County's Annual Comprehensive Financial Report. Component units are reported in the Countywide Financial Statements using one of the following two methods – blended or discretely presented. A blended component unit is one that is an integral part of the primary government, whereas a discretely presented component unit is not as closely aligned.

Blended Component Unit – The Health Department is a blended component unit of the County that provides physical, mental health, and behavioral health services to County residents.

Discretely Presented Component Units - The Countywide Financial Statements present the following discretely presented component units: a.) DuPage County Emergency Telephone System Board, which provides 9-1-1 emergency telephone services to the residents of DuPage County and portions of Cook, Kane, and Will counties, excluding the incorporated cities of Aurora and Naperville and b.) DuPage Airport Authority, which manages the DuPage Airport in West Chicago, Illinois.

**FUND FINANCIAL STATEMENTS**

The Fund Financial Statements are designed to report groupings of related accounts used to account for resources that have been segregated for specific activities or programs. The County uses fund accounting to ensure and show that it is following budgetary and other financial-related legal requirements. All County funds are categorized into one of the three following fund classifications: governmental, proprietary, or custodial.

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

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**Governmental Funds** – Governmental funds account for primarily the same functions that are reported as governmental activities in the Countywide Financial Statements. Most services provided by the County are reported in the Governmental Funds Financial Statements. The Governmental Funds Financial Statements focus on how cash and other financial assets may be readily converted into available resources to finance the County's short-term needs of its various programs and activities. These statements also focus on account balances at fiscal year-end that may be used for either current or future spending.

Because the focus of the Governmental Funds Financial Statements is more limited than the focus of the Countywide Financial Statements, the financial statements are useful when comparing data and information for the governmental funds with similar data and information for governmental activities. The comparison allows the reader to understand more fully the long-term impact of the County's short-term financing decisions. The Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation making this comparison between the governmental funds and the governmental activities more straightforward.

The County has established several individual governmental funds that are organized according to the following types – Special Revenue, Debt Service, Capital Projects, and Custodial. The General Fund, one of the County's major funds, is presented separately in the Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances. Some of the Funds included in the General Fund are: Sheriff's Law Enforcement Department Fund, State's Attorney's Office Fund, Facilities Management Fund, and the Circuit Court Fund.

The following additional major governmental funds are also reported separately in the Governmental Funds Financial Statements:

- Health Department Fund - The Health Department Fund accounts for the physical, mental health, and behavioral health services that are provided to County residents. This Fund includes the Health Department's General Fund.
- DuPage Care Center Fund - The DuPage Care Center Fund accounts for the quality long-term care and short-term rehabilitative services that are provided to County residents.
- American Rescue Plan Fund - The Coronavirus State and Local Fiscal Recovery Funds (also known as American Rescue Plan) accounts for federal government funds received from the U.S. Department of the Treasury in accordance with the American Rescue Plan Act, which was created in response to the COVID-19 pandemic. The restricted funds were used for the necessary expenditures that were incurred as a result of the COVID-19 pandemic.
- U.S. Treasury Emergency Rental Assistance Fund – The Emergency Rental Assistance Fund accounts for federal government funds received and expended from the U.S. Department of the Treasury. The restricted funds are being used to provide emergency rental assistance to support households at risk of eviction and homelessness due to the COVID-19 pandemic.

Data from the other governmental funds is combined and presented into a single column as Total Non-Major Governmental Funds. The data for each of the non-major governmental funds is provided in the Combining Balance Sheet; Combining Statement of Revenues, Expenditures, and Changes in Fund Balance; and Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual.

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

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**Proprietary Funds** – Proprietary Funds account for services provided by the County for which it charges a fee. The data and information presented in the Proprietary Funds is similar to the data and information presented in the Countywide Financial Statements; however, the data and information is presented in more detail. Two Proprietary Funds are presented in the Governmental Funds Financial Statements - an Enterprise Fund that accounts for the operations of Public Works and an Internal Service Fund that accounts for health insurance benefits provided to employees on a cost reimbursement basis.

**Custodial Funds** – Custodial Funds account for resources held by the County. The County acts as an agent for either various entities or for the benefit of outside parties. A separate unit of government created and authorized under state or federal law may control some of the County's custodial funds. Because custodial funds are not available to support County programs, the funds are not reported in the Countywide Financial Statements.

**NOTES TO FINANCIAL STATEMENTS** – The Notes to Financial Statements provide additional information needed for the reader to understand more fully the data presented in the Countywide Financial Statements and Fund Financial Statements.

**REQUIRED SUPPLEMENTARY INFORMATION** – In addition to the Basic Financial Statements and Notes to the Financial Statements, the Required Supplementary Information section presents certain historical information with respect to the funding of the County's multi-employer defined benefit plans – Regular Retirement Plan, Sheriff's Law Enforcement Personnel Retirement Plan, and Elected County Official Retirement Plan. All of the retirement plans are administered by the Illinois Municipal Retirement Fund (IMRF), which is a Fund created by the State of Illinois for the purpose of providing retirement benefits to qualified employees. This section includes information on County contributions made to the IMRF, the net change in total pension liability, and the change in the implicit total OPEB liability

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

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

**(UNAUDITED) STATISTICAL SECTION** – The (unaudited) Statistical Section presents operational, economic, and historical data that provides the reader with a framework for assessing the County's economic condition.

<b>COUNTYWIDE FINANCIAL ANALYSIS</b>
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**Net Position**

As noted in the Overview of the Basic Financial Statements section of this narrative, the change in net position is a useful measure for determining the County's long-term financial health and fiscal sustainability. The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$1 billion at November 30, 2021, which represented an increase of \$133.2 million from prior year. Historical trends of the County's net position can be found in Schedules I-1 and I-2 of the Statistical Section.

The following is a comparative Summary Statement of Net Position for the County for FY2021 and FY2020.



**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

DuPage County, Illinois Summary Statement of Net Position Year Ended November 30 (in millions)						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
<b><u>ASSETS</u></b>						
Current and other assets	\$ 612.5	\$ 515.3	\$ 29.7	\$ 27.2	\$ 642.2	\$ 542.5
Capital assets, net	779.4	776.2	95.7	93.0	875.1	869.2
Total Assets	1,391.9	1,291.5	125.3	120.1	1,517.3	1,411.7
Deferred outflows of resources	64.0	68.0	1.3	1.3	65.3	69.3
Total assets and deferred outflows	1,455.9	1,359.5	126.6	121.4	1,582.5	1,480.9
<b><u>LIABILITIES</u></b>						
Current and other liabilities	144.5	140.6	7.6	8.8	152.1	149.4
Long-term liabilities	218.0	315.0	9.8	12.0	227.8	327.0
Total Liabilities	362.5	455.6	17.4	20.8	379.9	476.4
Deferred inflows of resources	188.1	128.2	3.1	1.3	191.2	129.5
Net Position						
Net investment in capital assets	667.0	638.1	86.5	84.1	753.5	722.2
Restricted	171.1	138.8	5.0	5.2	176.1	144.0
Unrestricted (deficit)	67.2	(1.1)	14.8	10.1	82.0	9.0
Total Net Position	\$ 905.3	\$ 775.8	\$ 106.3	\$ 99.4	\$ 1,011.6	\$ 875.2

Note: Columns/rows may not foot/cross-foot due to rounding. The 2020 column in the above table has not been restated for the adoption of GASB 84.

As noted in the above schedule, the County's net position is reported in the following three separate categories:

1. **Net investment in capital assets** – The County's net investment in capital assets represents its investment in capital assets at depreciated cost less any outstanding debt used to acquire the capital assets, net of any unspent debt proceeds. The increase in the County's net investment in capital assets of \$31.3 million was due to the additional capital assets purchased due to the COVID-19 pandemic.

Special service area water and sewer projects are funded by general obligation bonds that are issued by the County, and, accordingly, the long-term obligations are presented as governmental activity and the capital assets are presented as business-type activity.

Because the County's investment in capital assets is net of capital-related debt, and also because the capital assets are not available for spending, resources for debt service payments must be provided from other revenue sources.

Additional information on the County's capital assets and long-term obligations can be found in Note 3 to the Financial Statements.

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

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2. Restricted Net Position – Restricted net position represents resources that are subject to substantive external restrictions as to how these resources are to be used. The County's restricted net position at November 30, 2021 was \$176.2 million, or 17.4% of total net position. Approximately 2/3<sup>rds</sup> of this restricted balance is for debt service payments; highway, streets, and infrastructure projects; and grant and judicial programs.
3. Unrestricted Net Position – The remaining balance of total net position at November 30, 2021 was \$82 million.

The following schedule of Revenues, Expenses, and Changes in Net Position is a comparative schedule for Governmental Activities and Business-Type Activities for FY2021 and FY2020.

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

DuPage County, Illinois Revenues, Expenses & Changes in Net Position For the Fiscal Year Ending November 30 (in millions)						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
<b>REVENUES</b>						
<u>Program Revenues</u>						
Charges for services	\$ 86.1	\$ 68.3	\$ 28.7	\$ 27.9	\$ 114.8	\$ 96.2
Operating grants and contributions	155.7	102.4	-	-	155.7	102.4
Capital grants and contributions	17.4	13.0	0.6	1.4	18	14.4
Total Program Revenues	<u>259.2</u>	<u>183.7</u>	<u>29.3</u>	<u>29.3</u>	<u>288.5</u>	<u>213.0</u>
<u>General Revenues</u>						
Taxes:						
Property taxes	69.7	69.3	-	-	69.7	69.3
County sales taxes	121.7	98.6	-	-	121.7	98.6
Local gasoline taxes	24.5	16.3	-	-	24.5	16.3
Other taxes	6.8	4.3	-	-	6.8	4.3
State-shared program revenues:						
Income taxes	12.7	10.5	-	-	12.7	10.5
Personal property replacement taxes	6.1	3.4	-	-	6.1	3.4
Coronavirus Relief Fund	51.9	134.9	-	-	51.9	134.9
Total Tax Revenues	<u>293.4</u>	<u>337.3</u>	<u>-</u>	<u>-</u>	<u>293.4</u>	<u>337.3</u>
Other General Revenues:						
Investment income	0.4	2.6	0.1	0.1	0.5	2.7
(Loss) Gain on disposal of assets	-	-	1.1	-	1.1	-
Miscellaneous	13.0	5.2	-	-	13.0	5.2
Total Other General Revenues	<u>13.4</u>	<u>7.8</u>	<u>1.2</u>	<u>0.1</u>	<u>14.6</u>	<u>7.9</u>
<b>TOTAL REVENUES</b>	<u>566.0</u>	<u>528.8</u>	<u>30.5</u>	<u>29.4</u>	<u>596.5</u>	<u>558.2</u>
<b>EXPENSES</b>						
<u>Governmental Activities:</u>						
General government	80.1	155.1	-	-	80.1	155.1
Health and public safety	180.3	171.5	-	-	180.3	171.5
Highways, streets, and bridges	50.7	49.6	-	-	50.7	49.6
Public services	62.8	34.5	-	-	62.8	34.5
Judicial	48.7	48.0	-	-	48.7	48.0
Conservation and recreation	7.9	7.7	-	-	7.9	7.7
Public works	0.4	0.4	-	-	0.4	0.4
Educational services	1.1	1.1	-	-	1.1	1.1
Interest and fiscal charges	4.8	5.5	-	-	4.8	5.5
<u>Business-Type Activities:</u>						
Water and sewerage system	-	-	26.5	27.0	26.5	27.0
<b>TOTAL EXPENSES</b>	<u>436.8</u>	<u>473.4</u>	<u>26.5</u>	<u>27.0</u>	<u>463.3</u>	<u>500.4</u>
Net operating income (loss)	<u>129.2</u>	<u>55.4</u>	<u>4.0</u>	<u>2.4</u>	<u>133.2</u>	<u>57.8</u>
Transfers	<u>(2.9)</u>	<u>(0.8)</u>	<u>2.9</u>	<u>0.8</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>126.3</u>	<u>54.6</u>	<u>6.9</u>	<u>3.2</u>	<u>133.2</u>	<u>57.8</u>
Net Position - beginning (as restated)	<u>779.0</u>	<u>721.1</u>	<u>99.4</u>	<u>96.2</u>	<u>878.4</u>	<u>817.3</u>
Net Position - ending	<u>\$ 905.3</u>	<u>\$ 775.7</u>	<u>\$ 106.3</u>	<u>\$ 99.4</u>	<u>\$ 1,011.6</u>	<u>\$ 875.1</u>

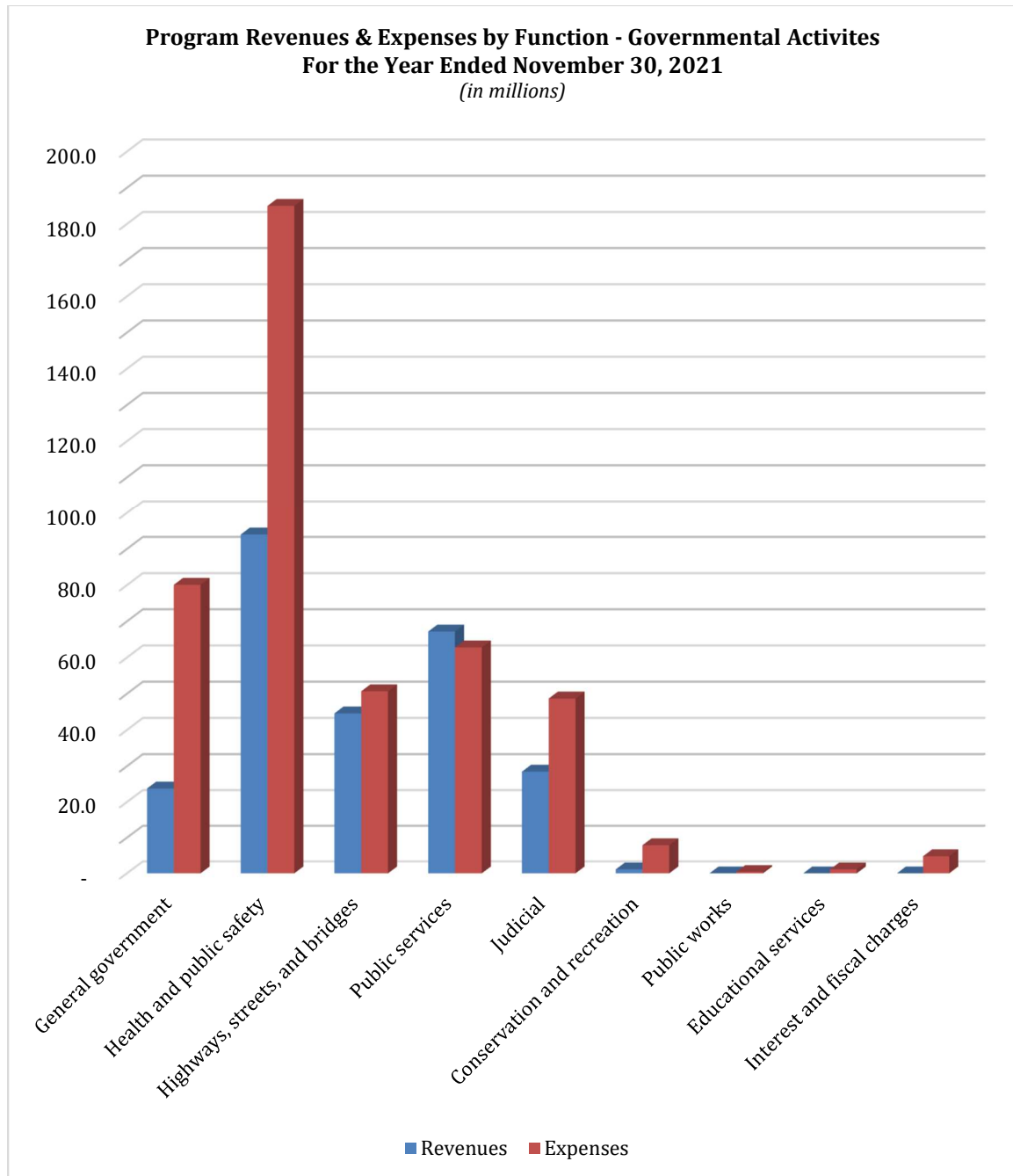
Note: Columns/rows may not foot/cross-foot due to rounding. The 2020 column in the above table has not been restated for the adoption of GASB 84.

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

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**Governmental Activities**

The net position of governmental activities at November 30, 2021 was \$905.3 million, which represented a \$126.3 million increase during the year. The following chart presents program revenues and expenses by function for governmental activities for fiscal year ended November 30, 2021.



**DuPage County, Illinois  
Management's Discussion and Analysis  
Fiscal Year Ended November 30, 2021**

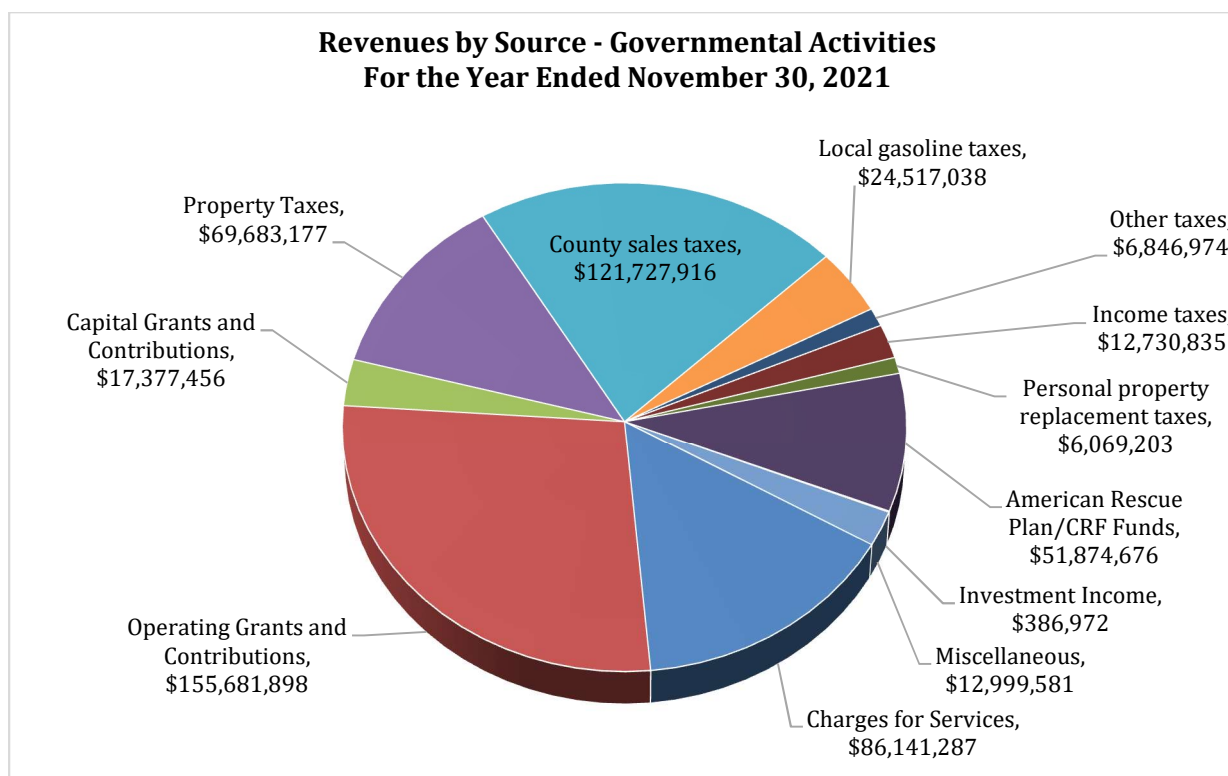
Program revenues are revenues that are derived from the program itself or from sources outside the County's tax base that are directly related to the program. Program revenues reduce the costs of the function that would need to be funded by County general revenues. The above graph shows that all programs/functions are partially funded by general revenues of the County. The following are the three basic sources of program revenue:

- Charges for services
- Program-specific grants and contributions
- Earnings on investment that must be spent on specific programs

Program revenues increased by approximately \$75.5 million and accounted for 46.0% of total revenues in FY2021. The two largest components of program revenues are operating grants/contributions from various federal and state agencies, and charges for services. Operating grants/contributions increased \$53.3 million from prior year and charges for services, consisting of fees; fines; licenses; and permits increased \$17.8 million.

Public Services contributed \$36.5 million to the increase in operating grants/contributions and Health and Public Safety contributed \$14.5 million to the increase in charges for services. General government had \$1.6 million more in charges for services/operating grants/contributions in FY2021 compared to FY2020.

Total revenues for governmental activities decreased approximately \$38 million from prior year. The decrease in total revenues was primarily due to the decrease in revenues in the American Rescue Plan/CRF Funds of \$83 million. This decrease is primarily due to the CRF Fund ending in early FY2021. The following chart presents revenue by source for governmental activities for fiscal year ended November 30, 2021.



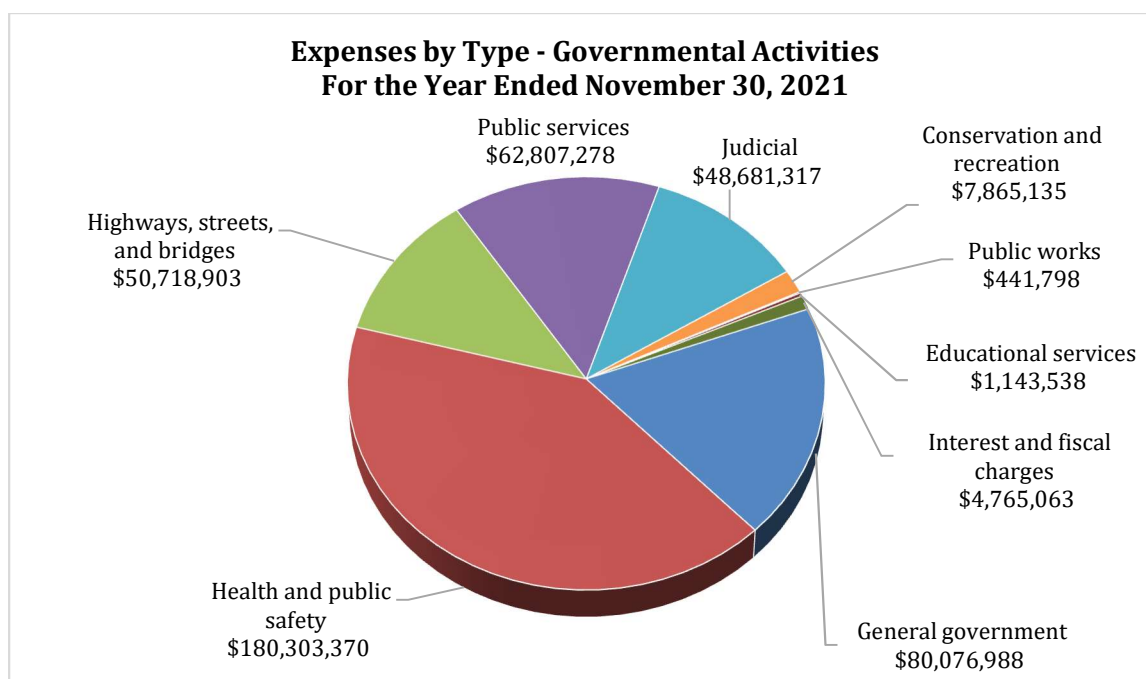
**DuPage County, Illinois**  
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County sales taxes, which is usually the County's largest tax revenue source, did increase by \$23.1 million, or 24.0%, more than prior year. The increase was due to the COVID-19 pandemic stay-at-home orders being lifted in FY2021.

The County's second largest tax revenue source, property taxes, was \$.4 million or 1.0% higher than prior year of \$69.3 million. Other general revenues increased by \$5.6 million due to the increase in miscellaneous revenue received for the FY2021.

The following chart presents expenses by type for governmental activities for fiscal year ended November 30, 2021.



Total expenses for all governmental activities was \$436.8 million for FY2021, which represented a decrease of approximately \$36.6 million, or 7.7%, from prior year. The decrease in expenses was due to the decrease in the American Rescue Plan/CRF funds expenses of \$70.2.

The County's second largest source of total expenses for all governmental activities was health and public safety. The health and public safety expenses for FY2021 of \$180.3 million were approximately 41.3% of total expenses for all governmental activities. Health programs include the Health Department and DuPage Care Center, which incurred a combined total of approximately \$91.7 million of program expenses. The remaining total of health and public safety expenses were primarily incurred by the Sheriff Law Enforcement Program, which accounted for approximately \$77.7 million of program expenses.

**DuPage County, Illinois  
Management's Discussion and Analysis  
Fiscal Year Ended November 30, 2021**

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**Business-Type Activities**

The County's business-type activity includes the Water and Sewerage System of DuPage County, Illinois (Public Works), which consists of sewage collection and treatment facilities, water pumping connections facilities to the DuPage Water Commission, and water distribution facilities in certain areas of DuPage County.

The net position of the County's business-type activities at November 30, 2021 was \$106.2 million, which represented a \$6.8 million increase during the year. The increase in net position is due to the increase in sewerage service users' charges. Total program revenues for Public Works remained the same in FY2021.

Public Works' total expenses decreased by \$0.5 million. Personnel expenses decreased by \$0.7 million primarily due to lower pension expense, while commodities, contractual, and depreciation expenses increased by \$0.2 million.

Additional information and data related to the County's business-type activity can be found in the financial statements for The Water and Sewerage System of DuPage County, Illinois which are available on the County's website at [www.dupageco.org/finance](http://www.dupageco.org/finance).

<b>FINANCIAL ANALYSIS OF COUNTY FUNDS</b>
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As noted in the Overview of the Basic Financial Statements section of this narrative, the County uses fund accounting to ensure and show compliance with budgetary and other financial-related legal requirements.

**Governmental Funds**

The focus of the County's governmental funds is to provide information on current inflows, outflows, and resources available for spending. This information is useful in assessing the County's financing needs. The unassigned fund balance at year-end can measure net resources available for discretionary future spending. The County reports the following governmental funds: General Fund, Health Department Fund, Care Center Fund, American Rescue Plan Fund, U.S. Treasury Fund, and Non-Major Governmental Funds.

At November 30, 2021, the County's Governmental Funds reported a combined fund balance of \$339.3 million. The combined fund balance increased \$48.3 million, or 16.6%, from prior year. Of the total combined fund balance, \$146.2 million is restricted; \$96.9 million is unassigned; \$92.7 million is committed; and \$3.4 million is non-spendable.

Total revenues for all governmental funds for FY2021 were \$533.4 million, which represented an increase of \$.2 million, or .04%, from FY2020. Nearly 40% of total revenues are reported in the General Fund and the total revenue in the General Fund increased by 19.5%. Most of the increase in revenues were due to the \$117.6 million received in Sales Tax.

Total expenditures for all governmental funds were \$482.4 million, which represented an increase of \$6.8 million, or 1.4%, from FY2020. Nearly all of the increase was due to the increase in Public Services by 85.5%.

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

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The General Fund is the County's chief operating fund used to account for all financial resources that are not accounted for in another fund. The fund balance of the General Fund at November 30, 2021 was \$98.9 million, which were nearly all unassigned funds. The balance represented an increase of \$.6 million, or .6%, from prior year. General Fund total revenues and total expenditures for FY2021 were \$211.4 million and \$176.6 million, respectively. Total revenues increased by \$19.5 million and total expenditures increased by \$29.0 million.

The following explains the increases and decreases of the County's Governmental Funds revenues and expenses when compared to FY2020.

**General Fund**

Sales tax increased by \$20.6 million and Fines and Forfeitures decreased by \$1.4 million from prior year. The increase in sales tax is due to the COVID-19 pandemic stay-at-home orders being lifted in FY2021. The decrease in fines and forfeitures is due to less court cases being conducted in FY2021.

General Fund total expenditures for FY2021 were \$176.6 million, which represented a \$29.0 million increase from prior year.

**Other Major Governmental Funds**

The American Rescue Plan Fund (ARPA) was a new major fund in FY2021. The County was allocated \$179.3 million to be spent between March 3, 2021 and December 31, 2026. The County received \$89.6 million from the federal government in FY2021 and 28.7% of the funds received were expended in FY2021. Nearly all of the fund balance is classified as restricted.

The Health Department Fund's total revenues and total expenditures increased by \$5.5 million and \$13.9 million respectively. The fund balance increased by \$.07 million, or .22%. The increase is attributable to the \$9.8 million of Other Financing Sources. Nearly all of the fund balance is classified as committed.

The Care Center Fund's total revenues increased by \$2.4 million and total expenditures increased by \$1.5 million. The General Fund continued to provide support to the DuPage Care Center and contributed \$4.7 in FY2021. Nearly all of the fund balance of the Care Center Fund is classified as committed.

The U.S. Treasury Fund was a new major fund in FY2021. The County received \$38 million to be spent between March 30, 2020 and December 30, 2025. The County expended 66.1% of the funds received in FY2021. Nearly all of the fund balance is classified as restricted.

**Non-Major Governmental Funds**

The Non-Major Governmental Special Revenue Funds accounted for \$41.7 million, or 100%, of the increase in Governmental Fund total revenues of \$.2 million. Nearly all of the increase was from the state grant revenues accounted for in the Motor Fuel Tax Fund.

The Non-Major Governmental Special Revenue Funds accounted for \$6.8 million, or 100%, of the increase in Governmental Fund total expenditures.

**Proprietary Funds**

The County's Proprietary Funds Statements provide similar information as that found in the Countywide Business-Type Activities Financial Statements, although the information is in more detail.



**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

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The unrestricted net position of the Enterprise Fund was \$14.8 million at November 30, 2021 compared to \$10.1 million at November 30, 2020. The unrestricted net position of the Internal Service Fund was \$15.5 million at November 30, 2021, which represented an increase of \$1 million from the prior year's unrestricted net position of \$14.5 million. The increase in the net position of the Internal Service Fund was due to the County's continued improvement in its experience of health insurance claims.

<b>GENERAL FUND BUDGETARY HIGHLIGHTS</b>
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On November 24, 2020, the DuPage County Board adopted DuPage County's FY2021 annual budget. The County's total operating budget for FY2021 was \$483.3 million, which was \$7.1 million above the FY2020 budget. The original budget for the General Fund, the County's main operating fund and primary funding source for Elected Officials and support functions, totaled \$179.4 million, which was just slightly below the FY2020 budget of \$183.8 million. The General Fund budget represented approximately 37% of the total operating budget for FY2021.

Actual revenues and other financing sources for the General Fund were \$11.1 million higher than budget. The variance was due to other financing sources being higher than budgeted by \$11.3 million.

Other Financing Sources – The COVID-19 pandemic also had a direct impact on the operational expenses. Other Financing Sources (transfers in) include transfers from IMRF, Social Security and Arrestee's Medical. In FY21 there were transfers from the CRF and ARPA funds for COVID-19 public safety, public health, and public works expenses.

Total General Fund expenditures were \$9.7 million less than budgeted. Lower than expected personnel expenditures of \$4.4 million and lower than expected contractual services of \$4.3 million accounted for the majority of the variance.

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

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

**CAPITAL ASSETS**

Land and land improvements; infrastructure, such as highways, drainage systems, and stormwater systems; and building and building improvements account for approximately 95% of total County net capital assets at November 30, 2021. The County uses its capital assets to provide services to its residents, and, therefore, long-term capital assets are not available for future spending.

The County's capital assets, net of accumulated depreciation for its governmental and business-type activities increased \$5.8 million from prior fiscal year. The total increase in net capital assets is primarily due to the increase in buildings and improvements of \$12.8 million.

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

Capital Assets	Governmental Activities		Business-Type Activities		Total Primary Government		Increase (Decrease)
	2021	2020	2021	2020	2021	2020	
Land and Improvements	\$ 303.2	\$ 302.7	\$ 2.0	\$ 1.6	\$ 305.2	\$ 304.3	\$ 0.9
Infrastructure-Highways, Drainage & Stormwater	264.20	273.1	-	-	264.2	273.1	(8.9)
Water & Sewer Systems	-	-	84.0	85.6	84.0	85.6	(1.6)
Building and Improvements	178.00	165.2	-	-	178.0	165.2	12.8
Other Improvements	2.70	2.8	(3.3)	(3.2)	(0.6)	(0.4)	(0.2)
Machinery, Equipment & Vehicles	19.30	16.3	5.2	5.1	24.5	21.4	3.1
Intangibles	-	-	0.8	1.1	0.8	1.1	(0.3)
Construction in Progress	12.00	16.0	7.0	3.0	19.0	19.0	-
Total Capital Assets, net of Accumulated Depreciation	<u>\$ 779.4</u>	<u>\$ 776.1</u>	<u>\$ 95.7</u>	<u>\$ 93.2</u>	<u>\$ 875.1</u>	<u>\$ 869.3</u>	<u>\$ 5.8</u>

Note: All amounts are net of accumulated depreciation.

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

Construction and maintenance of highways, streets, and infrastructure account for a significant share of the County's capital projects. Approximately 46.2% of the County's FY2021 Non-General Fund Capital Improvements budget of \$68.9 million was for Department of Transportation capital projects. These projects are funded by county motor fuel and local gas taxes and/or state and federal government reimbursements.

Additional information on the County's capital assets can be found in Note3 to the Financial Statements.

**DuPage County, Illinois  
Management's Discussion and Analysis  
Fiscal Year Ended November 30, 2021**

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<b>DEBT ADMINISTRATION</b>
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The County's general obligation bonds and revenue bonds are issued in accordance with the authorizing bond ordinance adopted by the DuPage County Board. As the governing body of the County, the Board has the authority to issue bonds. The bonds, however, are subject to voter approval. Each bond issue is sold to investors and the net sales proceeds are used to finance the engineering, construction, and improvement costs of long-term capital projects, or the acquisition costs of capital equipment. The Board approves all long-term capital projects and capital equipment acquisitions through the annual budget process.

To meet the County's demand for capital improvements and capital equipment, the Board balances the need for long-term financing with the burden of the property taxpayers, as the resources for the debt service payments will be provided by future ad valorem property taxes.

The full faith and credit of the County is pledged in exchange for timely principal and interest payments due on the general obligation bonds. The debt service payments for the Courthouse Project Bonds; Stormwater Project Bonds; and Special Service Area Assessment Bonds are provided by ad valorem property taxes levied by the County on all taxable real property within the County or special service area. The board of each taxing district approves the property tax levy.

The debt service payments for the Economic Development and Build America Bonds, Drainage Project Bonds, and Jail Project Bonds are provided by pledged sales taxes; however, other lawfully available County funds may be used. The ad valorem property taxes are abated if pledged sales taxes are used.

The Transportation Revenue Refunding Bonds are limited obligations payable solely from pledged county motor fuel and local gas taxes. The debt service payments on the debt certificates are paid by lease payments from DuPage Public Safety Communications for rental of the 9-1-1 center. Debt service payments for the Waterworks and Sewerage Project Bonds, which are revenue bonds, are provided by the restricted net revenues of Public Works, an Enterprise Fund of the County.

The County has also issued limited-obligation debt for the purpose of helping a third party outside the County finance its capital asset projects. The benefitting third party assumes sole responsibility for repayment of the debt. The County is merely acting as a conduit between the debt holders and the third party. Additional information on the County's conduit debt can be found in Note 3 to the Basic Financial Statements.

At November 30, 2021, total outstanding general obligation bond debt and revenue bond debt was \$110 million and \$4.1 million, respectively. It should be noted that all debt related to the Revenue Bonds and the IEPA Construction Loan of Public Works (business type activities) are obligations of the County (governmental activities).

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

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

Description	Governmental Activities		Business-Type Activities		Total Primary Government	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$ 110.0	\$ 134.3	\$ -	\$ -	\$ 110.0	\$ 134.3
Revenue Bonds	-	-	4.1	5.5	4.1	5.5
IEPA Construction Loan	-	-	5.2	3.4	5.2	3.4
Unamortized Bond Premium	3.0	3.6	-	-	3.0	3.6
Net Pension Liability	78.1	163.2	0.6	2.7	78.7	165.9
Compensated Absences	32.3	31.5	1.3	1.6	33.6	33.1
Claims Payable	2.7	3.0	0.2	0.3	2.9	3.3
Total OPEB liability	13.0	13.2	0.5	0.5	13.5	13.7
TOTALS - Long-term Obligations	\$ 239.1	\$ 348.8	\$ 11.9	\$ 14.0	\$ 251.0	\$ 362.8
Amounts Due in One Year	(21.1)	(33.8)	(2.0)	(1.9)	(23.1)	(35.7)
Long-term Obligations due in More than One Year	\$ 218.0	\$ 315.0	\$ 9.9	\$ 12.1	\$ 227.9	\$ 327.1

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

The above schedule presents the changes in the County's long-term obligations during FY2021. The County's long-term obligations decreased by \$111.8 million from prior year due to the following:

The decrease in net pension liability of \$87.2 million was primarily due to total net gains on investments for the year of \$195.9 million offset by the interest on total pension liability of \$67.7 million. This increase in value is based on the "Illinois Municipal Retirement Fund Schedule of Changes in Fiduciary Net Position" report for the year ending December 31, 2020.

The decrease in bonds and loan payable of \$24.5 million was due to the principal and interest payments on the outstanding general obligation bonds and revenue bonds, and the amortization of the premium on the Courthouse Project Bonds. The County did not issue any new bonds during FY2021.

Additional information on the County's long-term obligations can be found in Note III F to the Basic Financial Statements.

<b>ECONOMIC FACTORS AND BUDGET OUTLOOK</b>
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**ECONOMIC FACTORS**

The economic outlook for FY2021 is defined by the unprecedented events of FY2020. In FY2020, the global pandemic plunged the national economy into a recession and created widespread financial uncertainty (National Bureau of Economic Research). Conditions improved in FY2021 as the County began to recover from the COVID-19 pandemic. Responses at the federal, state, and county levels were better coordinated and effective. Travel restrictions, lockdowns, remote operations, social distancing, personal protective equipment, quarantines, testing systems, and contact tracing all helped to limit the transmission of the virus. More importantly, at the beginning of the fiscal year, the Federal and Drug Administration (FDA) approved the first COVID-19 vaccine. Most restrictions were lifted in the late spring of 2021 with the roll-out of the COVID vaccine.

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

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Over the course of FY2021, progress toward recovery was impeded by mutations of the COVID-19 virus. Delta and Omicron variants led to a spike in cases at the beginning and end of FY2021. (DuPage County Health Department). These variants were more contagious and created uncertainty during FY2021, but ultimately proved less deadly. The County's increasing vaccination rates helped mitigate the spread of COVID-19. By the end of FY2021, 67.6% of the County's population was fully vaccinated, which was the highest vaccination rate in the State (DuPage County Health Department).

COVID recovery was apparent in the local economy as unemployment fell and employment rose. In 2021, unemployment rates dropped from 7.9% in 2020 to 4.5%. At the same time, employment increased 7.0% from 445,824 to 477,095; however, baseline employment numbers did not return to the pre-pandemic rates – a trend that was mirrored throughout the county and referred to as “The Great Resignation” (DuPage County, IL Department of Employment Security). While the labor force did grow in 2021, demand for workers outpaced supply.

The strength of the economy in FY2021 was fueled by two major federal stimulus packages: (1) Coronavirus Aid, Relief, and Economic Security Act (CARES); and (2) the American Rescue Plan Act (ARPA). The CARES Act was passed in FY2020 and included \$161 million for the County to use for immediate COVID-19 response. The County spent most of its CARES Act funds in FY2020, but \$26 million did carry through into the first two quarters of FY2021. Similar to CARES Act, ARPA was passed in FY2021 and included \$179 million. However, with a six-year timeline, ARPA shifts the focus to long term recovery and includes funding for public infrastructure projects.

Through funding from CARES and ARPA, the County has reshaped its internal operations. It used the funding to redesign office workspaces, patient rooms, courthouses, and jail facilities for social distancing and other COVID-19 recommended protocols. The County also used the funding to purchase new computer equipment, software systems, and security measures to accommodate remote work. Going forward, these funds will enable major investments in the County's stormwater system, its water treatment plant, and public buildings. These large public projects will not only help update the County's aging infrastructure, but also will create jobs in the local and regional economy to support a sustained recovery. Since most of the projects are scheduled to start in FY2022, most of the associated economic impact will be realized in FY2022 and beyond. Coming out of the pandemic, the County is now better equipped from both an operational and infrastructure perspective.

#### **BUDGET OUTLOOK**

The budget outlook for the upcoming year is positive. Support from the federal government through CARES and ARPA have helped the County to recover from the negative impacts of the pandemic. In addition, current sales tax and income tax continue to outperform forecasts. At the start of the pandemic in FY2020, the County took a conservative approach to its FY2021 revenue forecast in light of the pandemic. Actual revenues surpassed expectations. Total revenues exceeded original budget forecast by \$25.7 million, which also exceeded pre-COVID levels. In FY2022, the County increased its sales tax forecast by \$17.5 million over the prior year budget. At the time of this publication, sales tax exceeded budget FY2022 estimates by \$8.5 million or 25%. These numbers reflect that despite the recession and the COVID-19 pandemic, households continued to spend on consumer goods and services.

Strong revenues have enabled the County to pay off debt. In FY2021, the County used \$6.3 million of sales tax revenue to pre-pay two bonds (i.e., 2011 Drainage Bond and 2015B Drainage Bond). This decreases transfers between funds by \$40.4 million. As a result of this prepayment, all future sales tax revenues are received by the County without a debt obligation.

**DuPage County, Illinois**  
**Management's Discussion and Analysis**  
**Fiscal Year Ended November 30, 2021**

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Despite declining COVID-19 infection rates, the influx of federal funds, improved labor market trends, and strong reserve balances, the County continues to face uncertainty. National and international forces also impact the County's outlook. In FY2022, parts of the world, including China, continued to face high COVID-19 infection rates. This exacerbated world-wide supply chain disruptions. FY2022 also witnessed rising inflation rates. Inflation rates in March of 2022 were the highest in 40 years (U.S. Bureau of Labor Statistics). The Consumer Price Index (CPI) reached an all-time high with rates for food increasing 9.4% over the 12-month period ending in April of 2022. With rising costs in all base materials, the County is experiencing upward pressure on budgets and bids. In many instances, it has been forced to renegotiate contracts on end item goods and services. Higher consumer costs have translated into demands for higher wages. In turn, this has aggravated staffing shortages for some County departments like the Care Center.

The outbreak of the war between Russia and Ukraine exacerbated rising inflation. Sanctions on Russia caused major disruptions in petroleum markets, while the ground war in Ukraine reduced global food supply. In DuPage County, this translated into higher prices. Gas prices increased from \$2.90 per gallon in April 2021 to the record of levels of \$4.37 per gallon in April 2022 (U.S. Bureau of Labor Statistics). Combined with the lingering effects of the pandemic, concerns over global recession have increased.

The County's overall outlook is good. It is in a strong position as reflected in its reserve fund balances. General Fund Reserves totaled \$98.9 million at the end of FY2021, which equals 42.6% of FY2021 expenditures. Strong reserves have helped the County maintain its AA+ Bond rating (Fitch). Despite these strengths, national and international forces could impact its budget and finances going forward. County management will continue to monitor developments abroad, as well as impacted revenues/expenses at home, and adjust the budget as needed.

<b>REQUESTS FOR INFORMATION</b>
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The Annual Comprehensive Financial Report is structured to provide a general overview of the County's financial position for readers interested in the County's finances. Questions and/or requests concerning data and information in any section of the Annual Comprehensive Financial Report may be addressed to the Finance Department, DuPage County, 421 N. County Farm Road, Wheaton, Illinois 60187. A complete Annual Comprehensive Financial Report is available on the County's website at [www.dupageco.org/finance](http://www.dupageco.org/finance).

## **Basic Financial Statements**

**DuPage County, Illinois**Statement of Net Position  
November 30, 2021

A-1

	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	\$ 415,347,009	\$ 15,777,444	\$ 431,124,453	\$ 35,582,607	\$ 15,707,643
Receivables:					
Taxes	111,487,697	-	111,487,697	-	6,037,955
State shared revenue	4,917,819	-	4,917,819	-	-
Interest	650,204	-	650,204	34,040	-
Accounts, net of allowance for doubtful accounts	22,653,760	8,405,955	31,059,715	-	638,493
Loans	9,923,699	-	9,923,699	-	-
Other	1,804,103	412,307	2,216,410	-	-
Due from federal, state and other governmental units	37,186,216	-	37,186,216	6,124,047	-
Due from primary government	-	-	-	172,584	-
Internal balance	(55,958)	55,958	-	-	-
Due from fiduciary funds	1,035,341	-	1,035,341	-	-
Inventory	1,333,146	-	1,333,146	-	258,458
Prepaid items	2,093,985	-	2,093,985	1,098,131	703,106
Advances to others	1,723,928	-	1,723,928	-	-
<b>Noncurrent Assets</b>					
Net pension asset, IMRF	104,078	-	104,078	-	1,562,872
Restricted cash and investments	2,308,537	1,913,507	4,222,044	-	55,698,303
Restricted Special Service Area assessments receivable	-	3,163,746	3,163,746	-	-
Capital assets not being depreciated	315,201,812	9,041,897	324,243,709	59,341	61,035,755
Capital assets being depreciated, net of accumulated depreciation	464,220,702	86,622,471	550,843,173	10,220,040	74,556,920
<b>Total assets</b>	<b>1,391,936,078</b>	<b>125,393,285</b>	<b>1,517,329,363</b>	<b>53,290,790</b>	<b>216,199,505</b>
<b>Deferred Outflows of Resources</b>					
Deferred outflows related to pensions	61,328,293	995,346	62,323,639	65,626	878,458
Deferred outflows related to OPEB	2,628,945	98,277	2,727,222	9,426	-
Deferred outflows related to asset retirement obligation	-	171,188	171,188	-	-
<b>Total deferred outflows of resources</b>	<b>63,957,238</b>	<b>1,264,811</b>	<b>65,222,049</b>	<b>75,052</b>	<b>878,458</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 1,455,893,316</b>	<b>\$ 126,658,096</b>	<b>\$ 1,582,551,412</b>	<b>\$ 53,365,842</b>	<b>\$ 217,077,963</b>

See notes to financial statements



**DuPage County, Illinois**Statement of Net Position  
November 30, 2021

	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	\$ 23,602,880	\$ 2,554,536	\$ 26,157,416	\$ 153,533	\$ 1,356,225
Accrued payroll	10,106,223	277,437	10,383,660	28,264	-
Due to federal, state and other governmental units	4,032,590	-	4,032,590	3,840	-
Accrued interest payable	2,194,647	53,246	2,247,893	-	-
Due to ETSB	172,584	-	172,584	-	-
Unearned revenue	77,556,660	-	77,556,660	-	1,029,556
Retainage payable	217,838	-	217,838	-	-
Other liabilities	5,573,261	2,698,416	8,271,677	7,560	1,188,741
Long-term liabilities, due within one year:					
Bonds payable	11,430,000	1,510,000	12,940,000	-	-
IEPA construction loan	-	246,031	246,031	-	-
Compensated absences	7,485,851	270,272	7,756,123	9,798	74,032
Claims payable	2,135,769	-	2,135,769	-	-
Long-term liabilities, due in more than one year:					
Bonds payable, net of unamortized premium	101,564,171	2,551,304	104,115,475	-	-
IEPA construction loan	-	4,908,502	4,908,502	-	-
Compensated absences	24,769,294	1,019,987	25,789,281	29,795	296,124
Claims payable	563,559	-	563,559	-	-
Asset retirement obligation	-	211,869	211,869	-	-
Total OPEB liability	12,988,486	485,543	13,474,029	46,569	-
Net pension liability	78,112,032	593,596	78,705,628	39,138	-
Total liabilities	362,505,845	17,380,739	379,886,584	318,497	3,944,678
<b>Deferred Inflows of Resources</b>					
Deferred inflows related to pensions	117,539,332	3,037,454	120,576,786	200,269	1,869,136
Deferred inflows related to OPEB	461,056	17,235	478,291	1,653	-
Property taxes levied for a future period	70,065,978	-	70,065,978	-	6,037,955
Total deferred inflows of resources	188,066,366	3,054,689	191,121,055	201,922	7,907,091
<b>Net Position</b>					
Net investment in capital assets	666,951,275	86,450,854	753,402,129	10,279,381	135,431,297
Restricted for:					
Grant programs	21,361,349	-	21,361,349	-	-
Grant funded loan programs	9,923,699	-	9,923,699	-	-
Employee benefits	7,706,103	-	7,706,103	-	-
Public health	19,492,231	-	19,492,231	-	-
Public safety	3,398,177	-	3,398,177	-	-
Highways, streets and bridges	50,920,423	-	50,920,423	-	-
Wetland mitigation	7,838,690	-	7,838,690	-	-
Judicial	14,399,704	-	14,399,704	-	-
Conservation and recreation	1,726	-	1,726	-	-
Public services	6,512,305	-	6,512,305	-	-
Other purposes	12,118,244	-	12,118,244	-	-
Debt service	11,384,803	5,021,684	16,406,487	-	-
Capital improvements	6,074,632	-	6,074,632	-	-
Aeronautical	-	-	-	-	55,698,303
Unrestricted	67,237,744	14,750,130	81,987,874	42,566,042	14,096,594
Total net position	905,321,105	106,222,668	1,011,543,773	52,845,423	205,226,194
Total liabilities, deferred inflows of resources, and net position	<u>\$ 1,455,893,316</u>	<u>\$ 126,658,096</u>	<u>\$ 1,582,551,412</u>	<u>\$ 53,365,842</u>	<u>\$ 217,077,963</u>

See notes to financial statements

**DuPage County, Illinois**

Statement of Activities

Year Ended November 30, 2021

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Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government				
					Governmental Activities	Business- Type Activities	Total		
								ETSB	Airport Authority
Primary Government									
Governmental activities:									
General government	\$ 80,076,988	\$ 22,934,710	\$ 873,127	\$ -	\$ (56,269,151)	\$ -	\$ (56,269,151)	\$ -	\$ -
Health and public safety	180,303,370	35,220,077	58,757,487	-	(86,325,806)	-	(86,325,806)	-	-
Highways, streets and bridges	50,718,903	2,613,047	24,583,433	17,377,456	(6,144,967)	-	(6,144,967)	-	-
Public services	62,807,278	3,000,575	64,175,227	-	4,368,524	-	4,368,524	-	-
Judicial	48,681,317	21,317,379	7,233,848	-	(20,130,090)	-	(20,130,090)	-	-
Conservation and recreation	7,865,135	1,055,499	58,776	-	(6,750,860)	-	(6,750,860)	-	-
Public works	441,798	-	-	-	(441,798)	-	(441,798)	-	-
Educational services	1,143,538	-	-	-	(1,143,538)	-	(1,143,538)	-	-
Interest and fiscal charges	4,765,063	-	-	-	(4,765,063)	-	(4,765,063)	-	-
Total governmental activities	436,803,390	86,141,287	155,681,898	17,377,456	(177,602,749)	-	(177,602,749)	-	-
Business-type activities:									
Water and sewerage system	26,464,101	28,663,946	-	628,600	-	2,828,445	2,828,445	-	-
Total business-type activities	26,464,101	28,663,946	-	628,600	-	2,828,445	2,828,445	-	-
Total primary government	\$ 463,267,491	\$ 114,805,233	\$ 155,681,898	\$ 18,006,056	\$ (177,602,749)	\$ 2,828,445	\$ (174,774,304)	\$ -	\$ -
Component Units									
ETSB	\$ 12,557,911	\$ 14,086,302	\$ 1,147,646	\$ 184,336	\$ -	\$ -	\$ -	\$ 2,860,373	\$ -
Airport authority	25,599,379	19,957,585	-	719,523	-	-	-	-	(4,922,271)
Total component units	\$ 38,157,290	\$ 34,043,887	\$ 1,147,646	\$ 903,859	-	-	-	2,860,373	(4,922,271)
General revenues:									
Taxes:									
Property tax					69,683,177	-	69,683,177	-	6,042,446
County sales tax					121,727,916	-	121,727,916	-	-
Local gas tax					24,517,038	-	24,517,038	-	-
Other tax					6,846,974	-	6,846,974	-	-
Intergovernmental - unrestricted:									
Income tax					12,730,835	-	12,730,835	-	-
Personal property replacement taxes					6,069,203	-	6,069,203	-	104,642
American Rescue Plan Fund/CRF Fund					51,874,676	-	51,874,676	-	-
Investment income					386,972	52,848	439,820	(13,486)	68,013
Gain on disposal of assets					-	1,053,876	1,053,876	-	12,608,520
Miscellaneous					12,999,581	-	12,999,581	774,055	19,297
Total general revenues					306,836,372	1,106,724	307,943,096	760,569	18,842,918
Transfers					(2,904,820)	2,904,820	-	-	-
Change in net position					126,328,803	6,839,989	133,168,792	3,620,942	13,920,647
Net Position, Beginning, As Restated					778,992,302	99,382,679	878,374,981	49,224,481	191,305,547
Net Position, Ending					\$ 905,321,105	\$ 106,222,668	\$ 1,011,543,773	\$ 52,845,423	\$ 205,226,194

See notes to financial statements

**DuPage County, Illinois**

Governmental Funds  
Balance Sheet  
November 30, 2021

A-3

	Major Funds					Total Governmental Funds
	General Fund	Health Department Fund	Care Center Fund	American Rescue Plan Fund	U.S. Treasury Fund	
<b>Assets</b>						
Cash and investments	\$ 92,393,855	\$ 27,142,630	\$ 14,040,123	\$ 71,967,003	\$ 10,944,631	\$ 182,285,930
Receivables:						
Taxes	57,790,385	13,137,870	-	-	-	40,559,442
State shared revenue receivable	1,011,562	-	-	-	-	3,906,257
Interest	58,751	-	8,599	-	-	575,354
Accounts, net of allowance for doubtful accounts	828	1,734,683	19,866,490	-	-	1,051,759
Loans	-	-	-	-	-	9,923,699
Other	507,186	-	-	-	-	-
Due from federal, state and other governmental units	1,650,183	10,360,134	-	-	214,571	24,961,328
Due from other funds	697,274	6,252,573	-	-	-	493,170
Due from fiduciary funds	827,033	-	-	-	-	208,308
Due from ETSB	1,108	-	-	-	-	-
Inventory	-	60,854	472,524	-	-	799,768
Prepaid items	1,678,801	17,100	41,940	-	-	356,144
Advances to others	-	-	-	-	1,723,928	-
Restricted cash and investments	-	-	-	-	-	2,308,537
<b>Total assets</b>	<b>\$ 156,616,966</b>	<b>\$ 58,705,844</b>	<b>\$ 34,429,676</b>	<b>\$ 71,967,003</b>	<b>\$ 12,883,130</b>	<b>\$ 267,429,696</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>						
<b>Liabilities</b>						
Accounts payable	\$ 10,375,793	\$ 860,750	\$ 396,255	\$ 552,333	\$ -	\$ 10,275,366
Accrued payroll	4,340,527	1,523,634	1,883,675	995,122	3,413	1,359,852
Unearned revenue	13,421	181,916	-	63,908,270	12,877,001	576,052
Claims payable	-	-	-	-	-	222,474
Retainage payable	-	-	-	-	-	217,838
Compensated absences	1,420,965	-	68,549	1,481	-	214,544
Due to federal, state and other governmental units	1,996,786	-	191,736	800	-	1,843,268
Due to other funds	370,740	50,625	-	6,190,785	-	886,825
Due to ETSB	173,692	-	-	-	-	-
Other liabilities	2,031,621	-	491,794	293,826	849	2,754,941
<b>Total liabilities</b>	<b>20,723,545</b>	<b>2,616,925</b>	<b>3,032,009</b>	<b>71,942,617</b>	<b>12,881,263</b>	<b>18,351,160</b>
<b>Deferred Inflows of Resources</b>						
Property taxes levied for a future period	25,257,700	13,082,625	-	-	-	31,725,653
Unavailable other taxes	10,826,673	-	-	-	-	2,935,137
Unavailable intergovernmental revenue	431,816	9,424,558	-	-	-	20,778,355
Unavailable accounts receivable	431,068	-	17,357,318	-	-	965,579
<b>Total deferred inflows of resources</b>	<b>36,947,257</b>	<b>22,507,183</b>	<b>17,357,318</b>	<b>-</b>	<b>-</b>	<b>56,404,724</b>
<b>Fund Balances (Deficits)</b>						
Nonspendable	1,678,801	77,954	514,464	-	-	1,155,912
Restricted	189,617	662,130	1,596,663	24,386	1,867	143,758,390
Committed	-	32,841,652	11,929,222	-	-	47,918,267
Unassigned	97,077,746	-	-	-	-	(158,757)
<b>Total fund balances (deficits)</b>	<b>98,946,164</b>	<b>33,581,736</b>	<b>14,040,349</b>	<b>24,386</b>	<b>1,867</b>	<b>192,673,812</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 156,616,966</b>	<b>\$ 58,705,844</b>	<b>\$ 34,429,676</b>	<b>\$ 71,967,003</b>	<b>\$ 12,883,130</b>	<b>\$ 267,429,696</b>

See notes to financial statements

**DuPage County, Illinois**

## Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position

November 30, 2021

A-4

**Total Fund Balances - Governmental Funds**

\$ 339,268,314

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

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds:

Capital assets

\$ 1,617,354,788

Accumulated depreciation

(837,932,274)

779,422,514

The net pension asset does not relate to current financial resources and is not reported in the governmental funds.

104,078

Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:

Interest payable on debt

(2,194,647)

General obligation bonds

(110,005,000)

Unamortized bond premium

(2,989,171)

Claims payable

(1,286,004)

Net pension liability

(78,112,032)

Total OPEB liability

(12,988,486)

Compensated absences

(30,549,606)

(238,124,946)

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.

63,150,504

Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.

61,328,293

Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.

2,628,945

Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.

(117,539,332)

Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.

(461,056)

Internal services funds are reported in the Statement of Net Position as governmental activities.

15,543,791**Net Position of Governmental Activities**\$ 905,321,105

See notes to financial statements

**DuPage County, Illinois**

## Governmental Funds

## Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2021

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	Major Funds						
	General Fund	Health Department Fund	Care Center Fund	American Rescue Plan Fund	U.S. Treasury Fund	Nonmajor Funds	Total Governmental Funds
<b>Revenues</b>							
Taxes:							
Property taxes	\$ 24,855,864	\$ 13,296,133	\$ -	\$ -	\$ -	\$ 31,531,180	\$ 69,683,177
Sales	117,632,726	-	-	-	-	1,692,867	119,325,593
Other tax	6,846,974	-	-	-	-	22,860,603	29,707,577
Fees, licenses and permits	1,053,693	-	-	-	-	3,472,349	4,526,042
Intergovernmental revenue	27,377,890	22,209,193	30,206,639	25,725,023	25,366,905	99,715,132	230,600,782
Charges for services	19,141,515	14,838,623	6,467,378	-	-	19,021,219	59,468,735
Fines and forfeitures	6,860,388	-	-	-	-	181,983	7,042,371
Investment income	169,046	26,232	9,990	34,349	1,866	103,830	345,313
Miscellaneous	7,455,685	487,956	27,055	-	-	4,713,625	12,684,321
<b>Total revenues</b>	<b>211,393,781</b>	<b>50,858,137</b>	<b>36,711,062</b>	<b>25,759,372</b>	<b>25,368,771</b>	<b>183,292,788</b>	<b>533,383,911</b>
<b>Expenditures</b>							
Current:							
General government	43,743,380	-	-	19,525,843	-	20,882,657	84,151,880
Public safety	76,038,344	-	-	-	-	2,178,714	78,217,058
Public health	-	56,930,258	34,804,636	-	-	5,403,950	97,138,844
Highway, streets and bridges	-	-	-	-	-	29,111,005	29,111,005
Public services	2,935,434	-	-	-	25,366,904	33,133,528	61,435,866
Judicial	46,332,293	-	-	-	-	8,362,980	54,695,273
Conservation and recreation	-	-	-	-	-	6,136,781	6,136,781
Public works	-	-	-	-	-	302,108	302,108
Educational services	1,163,394	-	-	-	-	-	1,163,394
Debt service:							
Principal	-	-	-	-	-	24,300,000	24,300,000
Interest	-	-	-	-	-	5,701,967	5,701,967
Fiscal agent fees	-	-	-	-	-	3,200	3,200
Capital outlay	6,343,703	3,632,461	309,763	18,358	-	29,700,419	40,004,704
<b>Total expenditures</b>	<b>176,556,548</b>	<b>60,562,719</b>	<b>35,114,399</b>	<b>19,544,201</b>	<b>25,366,904</b>	<b>165,217,309</b>	<b>482,362,080</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>34,837,233</b>	<b>(9,704,582)</b>	<b>1,596,663</b>	<b>6,215,171</b>	<b>1,867</b>	<b>18,075,479</b>	<b>51,021,831</b>
<b>Other Financing Sources (Uses)</b>							
Transfers in	21,410,176	13,688,624	4,713,604	-	-	51,472,435	91,284,839
Transfers out	(55,699,603)	(3,917,317)	-	(6,190,785)	-	(28,381,954)	(94,189,659)
Sale of capital assets	42,414	7,222	-	-	-	169,577	219,213
<b>Total other financing sources (uses)</b>	<b>(34,247,013)</b>	<b>9,778,529</b>	<b>4,713,604</b>	<b>(6,190,785)</b>	<b>-</b>	<b>23,260,058</b>	<b>(2,685,607)</b>
<b>Net change in fund balances</b>	<b>590,220</b>	<b>73,947</b>	<b>6,310,267</b>	<b>24,386</b>	<b>1,867</b>	<b>41,335,537</b>	<b>48,336,224</b>
<b>Fund Balances, Beginning (as restated)</b>	<b>98,355,944</b>	<b>33,507,789</b>	<b>7,730,082</b>	<b>-</b>	<b>-</b>	<b>151,338,275</b>	<b>290,932,090</b>
<b>Fund Balances, Ending</b>	<b>\$ 98,946,164</b>	<b>\$ 33,581,736</b>	<b>\$ 14,040,349</b>	<b>\$ 24,386</b>	<b>\$ 1,867</b>	<b>\$ 192,673,812</b>	<b>\$ 339,268,314</b>

See 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  
Year Ended November 30, 2021

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**Net Change in Total Governmental Fund Balances**

\$ 48,336,224

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

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

Capital expenditures	\$ 35,477,915	
Depreciation	(36,293,599)	
Net book value of assets retired	(136,066)	
Capital expenditures in excess of depreciation		(951,750)

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.

4,212,958

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.

26,065,205

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

Decrease in accrued interest on debt	341,126	
Decrease in claims payable	417,076	
Decrease in net pension liability	85,041,073	
Increase in net pension asset	104,078	
Decrease in deferred outflows of resources related to pensions	(3,737,664)	
Increase in deferred inflows of resources related to pensions	(59,552,537)	
Decrease in total other postemployment benefits liability	163,780	
Decrease in deferred outflows of resources related to other postemployment benefits	(320,778)	
Increase in deferred inflows of resources related to other postemployment benefits	(56,589)	
Decrease in compensated absences	298,858	
Amortization of bond premium	598,978	

23,297,401

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.

24,300,000

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.

1,068,765

**Change in Net Position of Governmental Activities**\$ 126,328,803

**DuPage County, Illinois**

Statement of Net Position

Proprietary Funds

November 30, 2021

A-7

	<b>Business- Type Activities</b>	<b>Governmental Activities</b>
	<b>Water and Sewerage System Fund</b>	<b>Internal Service Fund</b>
<b>Assets and Deferred Outflows of Resources</b>		
<b>Assets</b>		
Current assets:		
Cash	\$ 15,777,444	\$ 16,572,837
Receivables:		
Accounts, net of allowance for doubtful accounts	8,405,955	-
Interest	-	7,500
Other	412,307	1,296,917
Due from other funds	179,286	-
Total current assets	<u>24,774,992</u>	<u>17,877,254</u>
Noncurrent assets:		
Capital assets:		
Land and improvements	1,993,475	-
Sewer system	169,552,627	-
Water system	35,037,457	-
Equipment	5,153,106	-
Water Commission buy in	3,397,959	-
Water Commission meter station	1,054,261	-
Construction in progress	7,048,422	-
Accumulated depreciation and amortization	(127,572,939)	-
Total capital assets	<u>95,664,368</u>	<u>-</u>
Restricted assets:		
Restricted cash	1,913,507	-
Restricted Special Service Area assessments receivable	3,163,746	-
Total restricted assets	<u>5,077,253</u>	<u>-</u>
Total noncurrent assets	<u>100,741,621</u>	<u>-</u>
Total assets	<u>125,516,613</u>	<u>17,877,254</u>
<b>Deferred Outflows of Resources</b>		
Deferred outflows of resources related to pensions	995,346	-
Deferred outflows of resources related to OPEB	98,277	-
Deferred outflows of resources related to asset retirement obligations	171,188	-
Total deferred outflows of resources	<u>1,264,811</u>	<u>-</u>
Total assets and deferred outflows of resources	<u><u>\$ 126,781,424</u></u>	<u><u>\$ 17,877,254</u></u>

See notes to financial statements

**DuPage County, Illinois**

## Statement of Net Position

## Proprietary Funds

November 30, 2021

	<b>Business- Type Activities Water and Sewerage System Fund</b>	<b>Governmental Activities Internal Service Fund</b>
<b>Liabilities, Deferred Inflows of Resources, and Net Position</b>		
<b>Liabilities</b>		
Current liabilities:		
Accounts payable	\$ 2,554,536	\$ 1,142,383
Accrued payroll	277,437	-
Due to other funds	123,328	-
Other liabilities	2,698,416	230
Compensated absences, current	270,272	-
Claims payable, current	-	1,190,850
Current liabilities payable from restricted assets:		
Accrued interest payable	53,246	-
Revenue bonds payable, current	1,510,000	-
IEPA construction loan payable, current	246,031	-
Total current liabilities	<u>7,733,266</u>	<u>2,333,463</u>
Long-term liabilities:		
Compensated absences, noncurrent	1,019,987	-
Revenue bonds payable, net of unamortized premium	2,551,304	-
IEPA construction loan payable, noncurrent	4,908,502	-
Asset retirement obligations	211,869	-
Total OPEB liability	485,543	-
Net pension liability	593,596	-
Total long-term liabilities	<u>9,770,801</u>	<u>-</u>
Total liabilities	<u>17,504,067</u>	<u>2,333,463</u>
<b>Deferred Inflows of Resources</b>		
Deferred inflows of resources related to pensions	3,037,454	-
Deferred inflows related to OPEB	17,235	-
Total deferred inflows of resources	<u>3,054,689</u>	<u>-</u>
<b>Net Position</b>		
Net investment in capital assets	86,450,854	-
Restricted for debt service	5,021,684	-
Unrestricted	14,750,130	15,543,791
Total net position	<u>106,222,668</u>	<u>15,543,791</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 126,781,424</u>	<u>\$ 17,877,254</u>

See notes to financial statements



**DuPage County, Illinois**

## Statement of Revenues, Expenses and Changes in Fund Net Position

## Proprietary Funds

Year Ended November 30, 2021

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	<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	\$ 26,899,143	\$ -
Employee's share of premiums	-	10,284,845
Employer's share of premiums	-	24,377,176
Miscellaneous	1,764,803	252
Total operating revenues	28,663,946	34,662,273
<b>Operating Expenses</b>		
Personnel services	8,188,117	-
Commodities	1,541,606	-
Contractual services	12,668,639	33,635,167
Depreciation and amortization	3,910,155	-
Total operating expenses	26,308,517	33,635,167
Operating income (loss)	2,355,429	1,027,106
<b>Nonoperating Revenues</b>		
Investment income	52,848	41,659
Interest expense	(150,087)	-
Amortization of bond premium	15,649	-
Amortization of asset retirement obligation	(20,596)	-
Fiscal agent fees	(550)	-
Gain (loss) on disposal of assets	1,053,876	-
Total nonoperating revenues	951,140	41,659
Income (loss) before transfers and contributions	3,306,569	1,068,765
<b>Transfers and Contributions</b>		
Capital contributions and connection charges	628,600	-
Transfers in	2,904,820	-
Total transfers and contributions	3,533,420	-
Change in net position	6,839,989	1,068,765
<b>Net Position, Beginning</b>	99,382,679	14,475,026
<b>Net Position, Ending</b>	\$ 106,222,668	\$ 15,543,791

See notes to financial statements

**DuPage County, Illinois**

## Statement of Cash Flows

## Proprietary Funds

Year Ended November 30, 2021

A-9

	<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 (to) Operating Activities</b>		
Cash received from customers	\$ 25,546,135	\$ -
Cash payments to suppliers for goods and services	(8,796,615)	-
Cash payments to employees	(15,004,249)	-
Cash received from employer portion of insurance premiums	-	24,230,407
Cash received from employee portion of insurance premiums	-	10,284,845
Cash payments of insurance premiums and other costs	-	(33,691,101)
Other revenues	2,097,589	252
Net cash flows from operating activities	3,842,860	824,403
<b>Cash Flows From Noncapital Financing Activities</b>		
Payments (to) from other funds	3,589,535	-
Net cash flows from noncapital financing activities	3,589,535	-
<b>Cash Flows From Capital and Related Financing Activities</b>		
Acquisition of capital assets	(6,533,843)	-
Sale of capital assets	251,952	-
Proceeds from IEPA Loan	1,989,792	-
Principal payments on revenue bonds	(1,470,000)	-
Principal payments on IEPA loan	(242,985)	-
Proceeds from connection charges	628,600	-
Interest payments on bonds and loans	(162,534)	-
Paying agent fees	(550)	-
Net cash flows from capital and related financing activities	(5,539,568)	-
<b>Cash Flows From Investing Activities</b>		
Income received on investments	52,848	41,950
Net cash flows from investing activities	52,848	41,950
Net increase in cash and cash equivalents	1,945,675	866,353
<b>Cash and Cash Equivalents, Beginning</b>	15,745,276	15,706,484
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 17,690,951</u>	<u>\$ 16,572,837</u>

See notes to financial statements

**DuPage County, Illinois**

## Statement of Cash Flows

## Proprietary Funds

Year Ended November 30, 2021

	<b>Business- Type Activities Water and Sewerage System Fund</b>	<b>Governmental Activities Internal Service Fund</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities:</b>		
Operating income	\$ 2,355,429	\$ 1,027,106
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:		
Depreciation	3,625,470	-
Amortization of other assets	284,685	-
Change in operating assets, deferred outflows of resources, and liabilities:		
Accounts receivable	(1,131,636)	(146,769)
Accrued unbilled service revenue	(221,372)	-
Due from special service area	260,268	-
Other receivable	72,518	-
Deferred outflows of resources related to pensions	(89)	-
Deferred outflows of resources related to OPEB	9,509	-
Accounts payable	(665,287)	(211,278)
Other liabilities	(4,528)	-
Claims payable	-	155,344
Compensated absences and wages payable	(294,861)	-
Total other post employment benefits liability	4,949	-
Net pension liability	(2,058,901)	-
Charges collected for others	(128,717)	-
Deferred inflows of resources related to OPEB	2,455	-
Deferred inflows of resources related to pensions	1,732,968	-
Total adjustments	1,487,431	(202,703)
Net cash flows from operating activities	<u>\$ 3,842,860</u>	<u>\$ 824,403</u>
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Net Position - Proprietary Funds</b>		
Cash, statement of net position	\$ 15,777,444	\$ 16,572,837
Restricted cash, statement of net position	1,913,507	-
Total cash and cash equivalents	<u>\$ 17,690,951</u>	<u>\$ 16,572,837</u>

See notes to financial statements

**DuPage County, Illinois**

## Statement of Fiduciary Net Position

## Fiduciary Funds

November 30, 2021

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	<b>Custodial Funds</b>
<hr/>	
<b>Assets</b>	
Cash and investments	\$ 47,691,439
Receivables:	
Taxes	845,327,239
Interest	4,518
Other	37,850
Due from federal, state and other governmental units	74,197
Due from other fiduciary funds	14,427
Restricted cash	117,914
	<hr/>
Total assets	<u><u>\$ 893,267,584</u></u>
 <b>Liabilities and Net Position</b>	
<b>Liabilities</b>	
Accounts payable	\$ 1,014,895
Due to federal, state and other governmental units	858,882,548
Due to other fiduciary funds	14,427
Due to primary government	1,035,341
Other liabilities	5,074,226
	<hr/>
Total liabilities	<u>866,021,437</u>
 <b>Net Position</b>	
Restricted for bond escrow	14,219,418
Restricted for public safety	5,865,366
Restricted for public services	1,113,219
Restricted for highways, streets and bridges	3,834,361
Restricted for judicial	302,549
Restricted for client activity	1,089,035
Restricted for debt service	822,199
	<hr/>
Total net position	<u>27,246,147</u>
Total liabilities and net position	<u><u>\$ 893,267,584</u></u>

See notes to financial statements

**DuPage County, Illinois**

## Statement of Changes in Fiduciary Net Position

Fiduciary Funds

November 30, 2021

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	<b>Custodial Funds</b>
<b>Additions</b>	
Property tax and related item collections	\$ 3,007,227,935
Intergovernmental revenue	2,511,389
Charges for services	233,506
Clerk of the Circuit Court deposits	21,243,403
Collections for estate	19,398,330
Fund participant deposits	11,901,800
Investment income	5,579
Client contributions	805,143
	<hr/>
Total additions	3,063,327,085
	<hr/>
<b>Deductions</b>	
Property taxes and related items distributed to other governments	2,991,871,974
Funds released, estate settlements	32,633,816
Infrastructure repairs and maintenance	1,257,131
Condemnations	1,577,822
Court collections to other governmental units and agencies	12,776,342
Disbursements of abandoned property to State	3,825,371
Refunds of bonds/bail and restitution payments	7,152,474
Reimbursement to or on behalf of fund participants	11,863,093
Client distributions	770,868
Fees	1,586
Other deductions	121,861
Debt service	
Principal	500,691
Interest	61,383
Fiscal agent fees	450
	<hr/>
Total deductions	3,064,414,862
	<hr/>
Change in net position	(1,087,777)
<b>Net Position, Beginning, As Restated</b>	<hr/> 28,333,924
<b>Net Position, Ending</b>	<hr/> <hr/> \$ 27,246,147

See notes to financial statements

## 1. Summary of Significant Accounting Policies

DuPage County, Illinois, (the County) was incorporated 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).

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

### 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 liabilities. Separately issued financial statements of the Health Department may be viewed on its website at [www.dupagehealth.org](http://www.dupagehealth.org).

### 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 is a legally separate organization. The board of the ETSB is appointed by the DuPage County Board Chairman and one County Board member serves on its Board. State Statutes provide for circumstances whereby the County can impose its will on 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 3. As a component unit, 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, 2021. Separately issued financial statements of the DuPage County Emergency Telephone System Board may be viewed on the County's website at [www.dupageco.org](http://www.dupageco.org).

#### 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 3. 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, 2021. Separately issued financial statements of the DuPage Airport Authority may be viewed on its website at [www.dupageairport.com](http://www.dupageairport.com).

### Government-Wide and Fund Financial Statements

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes and how those activities should be reported. This standard was implemented December 1, 2020.

#### Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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.

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 percent 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 percent test is at least 5 percent 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**

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.

**Special Revenue Funds**

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

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

American Rescue Plan Fund (ARPA) is used to account for federal grant monies received and expended from the Department of Treasury to provide emergency financial assistance to County agencies, local governments, nonprofits and small businesses for a comprehensive response to the COVID-19 pandemic and to lay groundwork for a strong, equitable recovery.

U.S. Treasury Fund is used to account for federal grant monies received and expended from the Department of Treasury to provide emergency rental assistance to support households at risk of eviction and homelessness due to the COVID-19 pandemic.



**Enterprise Funds**

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**

Special Revenue Funds are 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**

Debt Service Funds are 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**

Capital Projects Funds are 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 Funds**

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

**Custodial Funds**

Custodial Funds are used to account for and report assets controlled by the County and the assets are for the benefit of individuals, private organizations and /or other governmental units. These include numerous funds of the County Collector, County Treasurer, Clerk of the Circuit Court, Sheriff and others.

**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. Special assessments are recorded as revenue when earned. 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 aids and grants 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 and Fiduciary Funds**

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

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.

**Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity****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. 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.

**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 percent 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 percent.

**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 methods and inputs as outlined in Note 3. 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.

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 3 for further information.

**Receivables**

Property taxes for levy year 2021 attaches as an enforceable lien on January 1, 2021, 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 2021 tax levy, which attached as an enforceable lien on the property as of January 1, 2021, has been recorded as a receivable and deferred inflow of resources as of November 30, 2021, as these taxes are budgeted to be used in fiscal year 2022.

Tax bills for levy year 2021 are prepared by the County and issued on or about May 1, 2022 and are payable in two installments, on or about June 1, 2022 and September 1, 2022.

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

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

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

**Inventories and Prepaid Items**

Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the consumption method of accounting.

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.

**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.

**Capital Assets****Government-Wide Statements**

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for capital assets (except for the Care Center and Water and Sewerage System, which uses a \$2,500 and \$25,000 threshold, respectively) and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition 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
Machinery, equipment and vehicles	3 - 10 Years
Infrastructure, 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.

### **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.

### **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 vacation and sick leave 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 percent 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 vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at November 30, 2021, are determined on the basis of current salary rates and include salary related payments.

**Long-Term Obligations/Conduit Debt/Special Assessment Debt**

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

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

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

On December 9, 2003, the County issued Series 2003 Variable Rate Demand Revenue Bonds in the amount of \$42,000,000. The Morton Arboretum (Arboretum) deposited the net bond proceeds into its account to use to fund certain capital improvements and issued a signed promissory note payable to the County securing all principal and interest payments due on the bonds. On May 18, 2017, the County issued County of DuPage, Illinois Revenue Bonds (The Morton Arboretum Project), Series 2017, in the amount of \$20,000,000. Bank of America Public Capital Corporation (Purchaser) purchased the bonds and loaned the proceeds to the Arboretum (Borrower). The purchaser wired a portion of the proceeds into the borrower's bank account to use for project costs and reimbursements and a portion into the Series 2003 Bonds Bond Fund to use for a partial refunding of the bonds. On July 7, 2020, the County issued The County of DuPage, Illinois Revenue Refunding Bonds (The Morton Arboretum Project), Series 2020 (Green Bonds) in the amount of \$50,835,000. The bonds were issued to a.) refund the outstanding amount of \$29,000,000 on the Series 2003 Variable Rate Demand Revenue Bonds; b.) refund the outstanding amount of \$20,000,000 on the County of DuPage, Illinois Revenue Bonds (The Morton Arboretum Project), Series 2017; c.) pay the issuance costs on the 2020 bonds; and d.) pay the termination costs of an interest rate swap associated with the Series 2017 bonds. Bank of America Securities, Inc. purchased the bonds on behalf of both itself and as representative of PNC Capital Markets LLC. As it was the intent of all parties that the Arboretum provide the necessary funds for all debt payments, the liability is not recorded on the County's balance sheet. The outstanding balance of the debt obligation was \$50,835,000 as of November 30, 2021.

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. Erickson Retirement Communities, LLC deposited the bond proceeds into its account to use to fund the construction of a continuing care retirement community, known as Monarch Landing. The bonds are payable from taxes levied on taxable real property that belongs to one landowner within Special Service Area Number 31. As the County issued the bonds as a conduit on behalf of a Section 501(c)(3) organization and as it was the intent of all parties that the landowner provides the funds for all debt service payments, the liability is not recorded on the County's balance sheet. The outstanding balance of the debt obligation was \$10,640,000 as of November 30, 2021.

On March 9, 2010, the County issued Revenue Refunding Bonds (Benet Academy Capital Build Project), Series 2010 in the amount of \$8,890,000. The bonds were issued to refund the Variable Rate Demand Revenue Bonds (Benet Academy Capital Build Project), Series 2000 that had a total outstanding amount of \$8,770,000 at the time of refunding and to also pay the issuance costs on the bonds. MB Financial Bank N.A. purchased the bonds via a Direct Placement/Bank Qualified purchase and loaned the proceeds to Benet Academy in Lisle, Illinois. As it was the intent of all parties that Benet Academy provides the funds for all debt service payments, the liability is not recorded on the County's balance sheet. The outstanding balance of the debt obligation was \$5,470,000 as of November 30, 2021.

On December 13, 2012, the County issued Special Service Area Number 38 (Nelson Highview) Unlimited Ad Valorem Tax Bonds, Series 2012C in the amount of \$1,500,000. The net bond proceeds were used to provide water system improvements within the Special Service Area and to establish a reserve fund of \$117,328. As the County merely acted as an agent for the property owners in issuing the bonds, the County is not liable for repayment of the bonds and, therefore, the liability is not recorded on the County's balance sheet. The outstanding amount of the obligation was \$940,000 as of November 30, 2021.

On November 25, 2013, the County issued Special Service Area Refunding Bonds, Series 2013 in the amount of \$3,650,000 to refund the following bonds: Special Service Area Number 19 (Glen Ellyn Woods) Special Service Area Bonds; Special Service Area Number 25 (Westlands) Special Service Area Bonds; and Special Service Area Number 26 (Bruce Lake) Special Service Area Bonds. The bonds, which were purchased by PNC, are equally and proportionally secured by a pledge of the tax proceeds from the tax levy on all taxable real property within each of the Special Service Areas. As the County merely acted as an agent for the property owners in issuing the bonds, the County is not liable for repayment of the bonds and, therefore, the liability is not recorded on the County's balance sheet. The outstanding amount of the obligation was \$442,033 as of November 30, 2021.

### 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.

### 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.



## DuPage County, Illinois

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

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

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

See Note 3 for further information.

## 2. Stewardship, Compliance and Accountability

### Budgetary Information

A budget has been adopted for all the governmental funds except for the Environment Related Public Works Project Fund, U.S. Department of Homeland Security Fund, 2011 General Obligation Refunding Bonds - Drainage Project Fund, Du-Comm Construction Project Fund, Special Service Area #35 Lakes of Royce Renaissance Fund and Special Service Area #38 Nelson Highview Fund.

### Excess Expenditures Over Budget

<u>Fund</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Sheriff Commissary	\$ 1,178,396	\$ 1,313,910	\$ 135,514
Federal Law Enforcement Treasury	232,000	256,317	24,317

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  
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### Deficit Balances

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

As of November 30, 2021, the following individual funds held a deficit balance:

<b>Fund</b>	<b>Amount</b>	<b>Reason</b>
Sheriff's Police Vehicle	\$ 7,644	Expenditures exceeding revenues in prior years
U.S. Department of Energy	22,252	Expenditures exceeding revenues in prior years
U.S. Department of Homeland Security	16,500	Expenditures exceeding revenues in prior years
U.S. Department of Labor	22,611	Grant funds due to the County reported as unavailable revenue
U.S. Department of Transportation	76,398	Grant funds due to the County reported as unavailable revenue
Environmental Protection Agency	2,943	Grant funds due to the County reported as unavailable revenue
Illinois Department of Human Services	18	Current year expenditures exceeding revenues
Illinois Violence Prevention Authority	6,367	Grant funds due to the County reported as unavailable revenue
Care Center Foundation	2,664	Current and prior expenditures exceeding revenues in prior years
Miscellaneous Local Grants	1,360	Expenditures exceeding revenues in prior years

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

### 3. Detailed Notes on All Funds

#### Deposits and Investments

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

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits with financial institutions	\$444,253,736	\$451,045,185	Custodial credit risk
Money market mutual funds	4,388,744	4,388,744	Credit risk, interest rate risk
U.S. agency securities, explicitly guaranteed	1,711,770	1,711,770	Custodial credit risk, interest rate risk
U.S. agency securities, implicitly guaranteed	12,571,925	12,571,925	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
U.S. treasury securities	9,099,694	9,099,694	Custodial credit risk, interest rate risk
Corporate bonds	10,104,206	10,104,206	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Illinois funds	1,019,575	933,330	Credit risk
Cash on hand	<u>6,200</u>	<u>-</u>	N/A
Total deposits and investments	<u>\$483,155,850</u>	<u>\$489,854,854</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$431,124,453		
Restricted cash and investments	4,222,044		
Per statement of net position, fiduciary funds:			
Cash and investments	47,691,439		
Cash and investments, restricted	<u>117,914</u>		
Total deposits and investments	<u>\$483,155,850</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.

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.

## DuPage County, Illinois

### Notes to Financial Statements

November 30, 2021

As of November 30, 2021, 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, 2021			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 4,388,744	\$ -	\$ -	\$ 4,388,744
U.S. agency securities, explicitly guaranteed	-	1,711,770	-	1,711,770
U.S. agency securities, implicitly guaranteed	-	12,571,925	-	12,571,925
U.S. treasury securities	-	9,099,694	-	9,099,694
Corporate bonds	-	10,104,206	-	10,104,206
Total	<u>\$ 4,388,744</u>	<u>\$ 33,487,595</u>	<u>\$ -</u>	<u>\$ 37,876,339</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.

As of November 30, 2021, \$1,085,388 of the Clerk Of The Circuit Court's total bank balances were not collateralized.

#### Investments

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

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

### Credit Risk

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

As of November 30, 2021, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Money market mutual funds	AAAm	Aaa
U.S. agency securities, implicitly guaranteed	AA+	Aaa
Corporate bonds	AA+	A3 to A1
Illinois Funds	AAAm	N/A

### Concentration of Credit Risk

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

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

### 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, 2021, 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	\$ 4,388,744	\$ 4,388,744	\$ -	\$ -	\$ -
U.S. agency securities	14,283,695	434,609	2,425,315	2,999,224	8,424,547
U.S. treasury securities	9,099,694	3,456,760	5,642,934	-	-
Corporate bonds	10,104,206	4,897,093	5,207,113	-	-
Total	<u>\$ 37,876,339</u>	<u>\$ 13,177,206</u>	<u>\$ 13,275,362</u>	<u>\$ 2,999,224</u>	<u>\$ 8,424,547</u>

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

### Receivables

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

	General Fund	Health Department Fund	Nonmajor Funds	Total
Taxes receivables:				
Property	\$25,361,755	\$13,137,870	\$31,857,718	\$ 70,357,343
County sales	31,477,049	-	-	31,477,049
County motor fuel	-	-	8,701,724	8,701,724
Local use	951,581	-	-	951,581
Total	<u>\$57,790,385</u>	<u>\$13,137,870</u>	<u>\$40,559,442</u>	<u>\$111,487,697</u>
		General Fund	Nonmajor Funds	Total
State shared revenue receivables:				
Income tax		\$ 734,170	\$ -	\$ 734,170
Personal property replacement tax		277,392	41,625	319,017
Motor fuel tax allotments		-	3,864,632	3,864,632
Total		<u>\$ 1,011,562</u>	<u>\$ 3,906,257</u>	<u>\$ 4,917,819</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.

### Restricted Special Service Area Assessments Receivable

As of November 30, 2021, the Water and Sewerage System has \$3,163,746 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 \$2,900,431 of the reimbursement is due after one year.

**DuPage County, Illinois**

## Notes to Financial Statements

November 30, 2021

**Capital Assets**

Capital asset activity for the year ended November 30, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Capital assets not being depreciated / amortized:				
Land	\$ 302,734,207	\$ 483,263	\$ 6,225	\$ 303,211,245
Construction in progress	<u>15,983,451</u>	<u>20,183,511</u>	<u>24,176,395</u>	<u>11,990,567</u>
Total capital assets not being depreciated / amortized	<u>318,717,658</u>	<u>20,666,774</u>	<u>24,182,620</u>	<u>315,201,812</u>
Capital assets being depreciated / amortized:				
Buildings	360,044,801	24,620,073	-	384,664,874
Improvements other than buildings	7,853,495	69,565	-	7,923,060
Machinery and equipment	78,349,308	8,645,826	14,388,578	72,606,556
Infrastructure	<u>827,093,456</u>	<u>9,865,030</u>	<u>-</u>	<u>836,958,486</u>
Total capital assets being depreciated / amortized	<u>1,273,341,060</u>	<u>43,200,494</u>	<u>14,388,578</u>	<u>1,302,152,976</u>
Total capital assets	<u>1,592,058,718</u>	<u>63,867,268</u>	<u>38,571,198</u>	<u>1,617,354,788</u>
Less accumulated depreciation / amortization for:				
Buildings	194,819,840	11,849,896	-	206,669,736
Improvements other than buildings	5,015,351	201,905	-	5,217,256
Machinery and equipment	62,074,905	5,446,027	14,258,737	53,262,195
Infrastructure	<u>553,987,316</u>	<u>18,795,771</u>	<u>-</u>	<u>572,783,087</u>
Total accumulated depreciation / amortization	<u>815,897,412</u>	<u>36,293,599</u>	<u>14,258,737</u>	<u>837,932,274</u>
Net capital assets being depreciated / amortized	<u>457,443,648</u>	<u>6,906,895</u>	<u>129,841</u>	<u>464,220,702</u>
Total governmental activities capital assets, net of accumulated depreciation / amortization	<u>\$ 776,161,306</u>	<u>\$ 27,573,669</u>	<u>\$ 24,312,461</u>	<u>\$ 779,422,514</u>

Depreciation / amortization expense was charged to functions as follows:

**Governmental Activities**

General government	\$ 6,121,433
Public safety	3,227,318
Public health	2,675,621
Highways, streets and bridges	19,020,455
Public services	82,738
Judicial	3,418,389
Conservation and recreation	1,571,159
Public works	<u>176,486</u>
Total governmental activities depreciation / amortization expense	<u>\$ 36,293,599</u>

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>
<b>Business-Type Activities</b>				
Capital assets not being depreciated / amortized:				
Land	\$ 1,559,475	\$ 434,000	\$ -	\$ 1,993,475
Construction in progress	<u>2,975,473</u>	<u>7,298,062</u>	<u>3,225,113</u>	<u>7,048,422</u>
Total capital assets not being depreciated / amortized	<u>4,534,948</u>	<u>7,732,062</u>	<u>3,225,113</u>	<u>9,041,897</u>
Capital assets being depreciated / amortized:				
Water and sewerage system	203,230,204	1,829,945	470,065	204,590,084
Equipment and vehicles	5,064,068	286,998	197,960	5,153,106
Intangibles	<u>4,452,220</u>	<u>-</u>	<u>-</u>	<u>4,452,220</u>
Total capital assets being depreciated / amortized	<u>212,746,492</u>	<u>2,116,943</u>	<u>668,025</u>	<u>214,195,410</u>
Total capital assets	<u>217,281,440</u>	<u>9,849,005</u>	<u>3,893,138</u>	<u>223,237,307</u>
Less accumulated depreciation / amortization for:				
Water and sewerage system	117,659,846	3,371,987	401,081	120,630,752
Equipment and vehicles	3,200,106	253,484	194,374	3,259,216
Intangibles	<u>3,398,286</u>	<u>284,685</u>	<u>-</u>	<u>3,682,971</u>
Total accumulated depreciation / amortization	<u>124,258,238</u>	<u>(3,910,156)</u>	<u>595,455</u>	<u>127,572,939</u>
Net capital assets being depreciated / amortized	<u>88,488,254</u>	<u>6,027,099</u>	<u>72,570</u>	<u>86,622,471</u>
Business-type capital assets, net of accumulated depreciation / amortization	<u>\$ 93,023,202</u>	<u>\$ 13,759,161</u>	<u>\$ 3,297,683</u>	<u>\$ 95,664,368</u>

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

### 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	\$ 37,178
General	Nonmajor Governmental	660,096
Health Department	American Rescue Plan	6,190,785
Health Department	Nonmajor Governmental	61,788
Nonmajor Governmental	General	330,820
Nonmajor Governmental	Health Department	13,447
Nonmajor Governmental	Nonmajor Governmental	25,575
Nonmajor Governmental	Water and Sewerage System	123,328
Water and Sewerage System	General	39,920
Water and Sewerage System	Nonmajor Governmental	139,366
Total, fund financial statements		7,622,303
Less government-wide eliminations		(7,678,261)
Total internal balances, government-wide statement of net position		<u>\$ (55,958)</u>

All amounts are due within one year.

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

#### Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount
General	Nonmajor Governmental	\$ 21,410,176
Health Department	American Rescue Plan	6,190,785
Health Department	Nonmajor Governmental	4,462,359
Care Center	General	4,713,604
Water and Sewerage System	General	1,557,894
Nonmajor Governmental	General	46,392,625
Health Department	General	3,035,480
Nonmajor Governmental	Nonmajor Governmental	1,162,493
Water and Sewerage System	Nonmajor Governmental	1,346,926
Nonmajor Governmental	Health Department	3,917,317
Total, fund financial statements		94,189,659
Less government-wide eliminations		<u>(91,284,839)</u>
Total transfers, government-wide statement of activities		<u>\$ 2,904,820</u>



## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

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.

### Long-Term Obligations

Long-term obligations activity for the year ended November 30, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b>Governmental Activities</b>					
Bonds and notes payable:					
General obligation debt	\$ 134,305,000	\$ -	\$ 24,300,000	\$ 110,005,000	\$ 11,430,000
(Discounts)/Premiums:					
Unamortized bond premium	<u>3,588,149</u>	<u>-</u>	<u>598,978</u>	<u>2,989,171</u>	<u>-</u>
Sub-total	<u>137,893,149</u>	<u>-</u>	<u>24,898,978</u>	<u>112,994,171</u>	<u>11,430,000</u>
Other liabilities:					
Compensated absences	31,499,046	4,595,113	3,839,014	32,255,145	7,485,851
Claims payable	2,982,782	27,241,571	27,525,025	2,699,328	2,135,769
Total OPEB liability	13,152,266	645,760	809,540	12,988,486	-
Net pension liability, regular IMRF	74,516,611	85,336,576	144,667,568	15,185,619	-
Net pension liability, SLEP	87,108,268	50,592,706	74,774,561	62,926,413	-
Net pension liability, ECO	<u>1,528,226</u>	<u>2,795,595</u>	<u>4,323,821</u>	<u>-</u>	<u>-</u>
Total other liabilities	<u>210,787,199</u>	<u>171,207,321</u>	<u>255,939,529</u>	<u>126,054,991</u>	<u>9,621,620</u>
Total governmental activities long-term liabilities	<u>\$ 348,680,348</u>	<u>\$ 171,207,321</u>	<u>\$ 280,838,507</u>	<u>\$ 239,049,162</u>	<u>\$ 21,051,620</u>
<b>Business-Type Activities</b>					
Bonds and notes payable:					
Revenue bonds	\$ 5,530,000	\$ -	\$ 1,470,000	\$ 4,060,000	\$ 1,510,000
Unamortized debt premium	<u>16,953</u>	<u>-</u>	<u>15,649</u>	<u>1,304</u>	<u>-</u>
Sub-total	<u>5,546,953</u>	<u>-</u>	<u>1,485,649</u>	<u>4,061,304</u>	<u>1,510,000</u>
Other liabilities:					
IEPA construction loan	3,407,726	1,989,792	242,985	5,154,533	246,031
Compensated absences	1,596,613	373,732	680,086	1,290,259	270,272
Asset retirement obligation	293,650	-	81,781	211,869	-
Total OPEB liability	480,594	35,212	30,263	485,543	-
Net pension liability, regular IMRF	<u>2,652,497</u>	<u>645,760</u>	<u>2,704,661</u>	<u>593,596</u>	<u>-</u>
Total other liabilities	<u>8,431,080</u>	<u>3,044,496</u>	<u>3,739,776</u>	<u>7,735,800</u>	<u>516,303</u>
Total business-type activities long-term liabilities	<u>\$ 13,978,033</u>	<u>\$ 3,044,496</u>	<u>\$ 5,225,425</u>	<u>\$ 11,797,104</u>	<u>\$ 2,026,303</u>

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 5.75 percent of the most recent available equalized assessed valuation of the County. As of November 30, 2021, the statutory debt limit for the County was \$2,475,500,033, providing a debt margin of \$2,449,515,033.

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

### General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the County. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. The debt certificates are paid by lease payments from DuPage Public Safety Communications.

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

<u>Governmental Activities</u>					<u>Balance</u>
<u>General Obligation Debt</u>	<u>Date of</u>	<u>Final</u>	<u>Interest</u>	<u>Original</u>	<u>November</u>
	<u>Issue</u>	<u>Maturity</u>	<u>Rates</u>	<u>Indebtedness</u>	<u>30, 2021</u>
SSA #34 - 2009 G.O. Bonds, Hobson Valley Project	1/27/2009	1/1/2029	3.0% - 4.75%	\$ 1,885,000	\$ 960,000
SSA #35 - 2012A Unlimited Tax Bonds, Lakes of Royce Renaissance Project	12/27/2012	1/1/2032	1.8% - 4.2%	1,805,000	1,225,000
2010A Taxable G.O. Build America Bonds	11/3/2010	1/1/2023	4.197% - 4.297%	8,115,000	8,115,000
2010B G.O. Recovery Zone Economic Development Bonds	11/3/2010	1/1/2035	4.297% - 5.852%	58,935,000	58,935,000
2011 G.O. Refunding Bonds, Drainage Project	8/30/2011	7/1/2026	2.0% - 4.0%	5,340,000	2,535,000
2015B G.O. Refunding Bonds, Drainage Project	6/5/2015	1/1/2025	1.94%	13,140,000	5,595,000
2016 G.O. Refunding Bonds, Courthouse Project	1/28/2016	1/1/2030	2.0% - 5.0%	36,050,000	25,025,000
2016 G.O. Refunding Bonds, Stormwater Project	2/3/2016	1/1/2022	1.45%	10,970,000	1,890,000
2017 G.O. Debt Certificates	12/28/2017	1/1/2028	2.65%	7,500,000	<u>5,725,000</u>
Total governmental activities, general obligation debt					<u><u>\$110,005,000</u></u>

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 11,430,000	\$ 5,127,391
2023	9,855,000	4,763,510
2024	10,255,000	4,354,489
2025	10,695,000	3,904,524
2026	9,705,000	3,428,572
2027-2031	43,375,000	9,328,000
2032-2035	14,690,000	1,768,824
Total	<u>\$ 110,005,000</u>	<u>\$ 32,675,310</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 a portion of future net revenues to repay revenue bonds issued on April 25, 2012 and January 23, 2018. The bonds are payable solely from System-generated revenues and are payable through January 1, 2024. Annual principal and interest payments on the bonds are expected to require 3.00 percent of gross revenues. The total principal and interest remaining to be paid on the bonds is \$4,202,088. Principal and interest paid for the current year and total customer gross revenues were \$1,590,932 and \$6,265,583, respectively.

On March 13, 2012, the County Board adopted a revenue bond ordinance authorizing and providing for the issuance of Water and Sewerage System Revenue Bonds, Series 2012. On November 28, 2017, the County Board adopted a revenue bond ordinance authorizing and providing for the issuance of Water and Sewer System Refunding Bonds, Series 2018. The 2012 and 2018 Ordinances required a Revenue Fund and various accounts within that fund to be established. The Ordinances' account structure is as follows:

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

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

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

First Lien Bond Reserve Account – An amount equal to the maximum annual debt service with respect to the 2012 and 2018 Revenue Bonds.

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

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

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

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

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, 2021, all required balances were in accordance with the Ordinance.

Revenue debt payable at November 30, 2021, consists of the following:

### Business-Type Activities Revenue Debt

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance November 30, 2021</u>
Series 2018 Revenue Bonds	1/23/2018	1/1/2024	2.4%	\$ 7,320,000	\$ 3,780,000
Series 2012 Revenue Bonds	4/25/2012	1/1/2022	3.0% - 4.0%	2,445,000	280,000
Total business-type activities, revenue debt					<u>\$ 4,060,000</u>

The outstanding debt related to the Series 2018 Revenue Bonds are direct placement and contain a provision that in an event of default, the unpaid principal amount of the Bond, all interest accrued and unpaid and all other amounts owing or payable under any other related documents to be immediately due and payable, without presentment, demand, protest or other notice of any kind.

Debt service requirements to maturity are as follows:

		<b>Business-Type Activities Revenue Debt</b>	
<u>Years</u>		<u>Principal</u>	<u>Interest</u>
2022		<u>\$ 280,000</u>	<u>\$ 5,600</u>
Total		<u>\$ 280,000</u>	<u>\$ 5,600</u>

		<b>Business-Type Activities Revenue Debt from Direct Placements</b>	
<u>Years</u>		<u>Principal</u>	<u>Interest</u>
2022		\$ 1,230,000	\$ 75,390
2023		1,260,000	45,734
2024		<u>1,290,000</u>	<u>15,364</u>
Total		<u>\$ 3,780,000</u>	<u>\$ 136,488</u>

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

### IEPA Construction Loans

The County borrowed funds from the Illinois Environmental Protection Agency (IEPA) for the York Township water improvement project and Nordic Park Wastewater Treatment Facility rehabilitation project. The outstanding IEPA loans are direct borrowings and contain a provision that in an event of default, the IEPA shall pursue the collection of the amounts past due, the outstanding loan balance and relating costs by any other reasonable means provided by the law.

Loan agreement #L17-0328 allows the System to borrow up to \$11,530,990 to complete the project. The System anticipates borrowing an additional about of \$9,541,198 in 2022 through early 2023 to fund the completion of the project. After the completion of the project the final loan amount and repayment schedule will be determined with the loan to be repaid over a twenty year term at a 1.35 percent simple annual interest rate.

IEPA Construction Loans at November 30, 2021 consist of the following:

Business-Type Activities					Balance
IEPA Construction Loans	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	November 30, 2021
IEPA Loan #L17-4161	2/21/2012	9/29/2033	1.25%	\$ 4,915,421	\$ 3,164,741
IEPA Loan #L17-0328				1,989,792	<u>1,989,792</u>
Total business-type activities IEPA construction loans					<u>\$ 5,154,533</u>

Debt service requirements to maturity are as follows:

Years	Business-Type Activities IEPA Construction Loans	
	Principal	Interest
2022	\$ 246,031	\$ 38,793
2023	249,116	35,708
2024	252,240	32,584
2025	255,403	29,421
2026	258,605	26,219
2027-2031	1,342,488	81,633
2032-2033	<u>560,858</u>	<u>8,791</u>
Total	<u>\$ 3,164,741</u>	<u>\$ 253,149</u>

### Other Debt Information

Compensated absences and the implicit total OPEB liability are paid by the fund/department in which an employee works. Net pension liabilities of employees whose salaries/benefits are charged to the General Fund and Health Department Fund are paid from the Illinois Municipal Retirement Fund (IMRF) and Health Department IMRF Fund, respectively. Net pension liabilities for other employees are paid from the fund/department in which an employee works.

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

### Net Position/Fund Balances

Net position reported on the government-wide statement of net position at November 30, 2021, includes the following:

#### Governmental Activities

Net investment in capital assets:

Land	\$ 303,211,245
Construction in progress	11,990,567
Net capital assets being depreciated	464,220,702
Less long-term debt outstanding (excluding unspent capital related debt proceeds)	(109,264,230)
Less unamortized debt premium	(2,989,171)
Less retainage payable	<u>(217,838)</u>
Total net investment in capital assets	<u>\$ 666,951,275</u>

#### Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2021, include the following:

	General Fund	Health Department Fund	Care Center Fund	American Rescue Plan Fund	U.S. Treasury Fund	Nonmajor Funds	Total
<b>Fund Balances</b>							
<b>Nonspendable:</b>							
Prepaid items	\$ 1,678,801	\$ 17,100	\$ 41,940	\$ -	\$ -	\$ 356,144	\$ 2,093,985
Inventory	-	60,854	472,524	-	-	799,768	1,333,146
Subtotal	<u>1,678,801</u>	<u>77,954</u>	<u>514,464</u>	<u>-</u>	<u>-</u>	<u>1,155,912</u>	<u>3,427,131</u>
<b>Restricted for:</b>							
Grant programs	-	662,130	-	24,386	1,867	1,235,945	1,924,328
Grant funded loan programs	-	-	-	-	-	9,923,699	9,923,699
Employee benefits	-	-	-	-	-	24,073,648	24,073,648
Public health	-	-	1,596,663	-	-	23,786	1,620,449
Public safety	189,617	-	-	-	-	3,208,560	3,398,177
Highways, streets and bridges	-	-	-	-	-	44,905,858	44,905,858
Wetland mitigation	-	-	-	-	-	7,838,690	7,838,690
Conservation and recreation	-	-	-	-	-	1,726	1,726
Judicial	-	-	-	-	-	14,357,787	14,357,787
Public services	-	-	-	-	-	6,416,365	6,416,365
Capital projects	-	-	-	-	-	6,074,632	6,074,632
Debt service	-	-	-	-	-	13,579,450	13,579,450
Other purposes	-	-	-	-	-	12,118,244	12,118,244
Subtotal	<u>189,617</u>	<u>662,130</u>	<u>1,596,663</u>	<u>24,386</u>	<u>1,867</u>	<u>143,758,390</u>	<u>146,233,053</u>
<b>Committed to:</b>							
Public health	-	32,841,652	11,929,222	-	-	-	44,770,874
Conservation and recreation	-	-	-	-	-	18,624,626	18,624,626
Capital projects	-	-	-	-	-	29,293,641	29,293,641
Subtotal	<u>-</u>	<u>32,841,652</u>	<u>11,929,222</u>	<u>-</u>	<u>-</u>	<u>47,918,267</u>	<u>92,689,141</u>
<b>Unassigned (deficit):</b>	<u>97,077,746</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(158,757)</u>	<u>96,918,989</u>
Total fund balances (deficit)	<u>\$ 98,946,164</u>	<u>\$ 33,581,736</u>	<u>\$ 14,040,349</u>	<u>\$ 24,386</u>	<u>\$ 1,867</u>	<u>\$ 192,673,812</u>	<u>\$ 339,268,314</u>

## DuPage County, Illinois

### Notes to Financial Statements

November 30, 2021

#### Business-Type Activities

Net investment in capital assets:

Capital assets, net of accumulated depreciation	\$ 95,664,368
Less capital related debt	
Current portion of capital related IEPA construction loans	(246,031)
Current portion of capital related revenue bonds	(1,510,000)
Long-term portion of capital related IEPA construction loan	(4,908,502)
Long-term portion of capital related revenue bonds	(2,550,000)
Unamortized debt premium	(1,304)
Add unspent debt proceeds, water and sewer bond account	<u>2,323</u>

Total net investment in capital assets \$ 86,450,854

Restricted:

Total restricted assets	5,077,253
Unspent debt proceeds, water and sewer bond account	(2,323)
Liabilities payable from restricted assets, accrued interest payable	<u>(53,246)</u>

Total net position restricted for debt service \$ 5,021,684

#### Restatement of Fund Balance/Net Position

Fund balance and net position have been restated due to the implementation of GASB Statement No. 84, Fiduciary Activities. The details of the restatement are as follows:

	<b>Governmental Activities</b>	<b>Custodial Funds</b>
Net position, November 30, 2020 (as reported)	\$ 775,757,285	\$ -
Add beginning net position upon applying the implementation of GASB No. 84	<u>3,235,017</u>	<u>28,333,924</u>
Net position, November 30, 2020 (as restated)	<u>\$ 778,992,302</u>	<u>\$ 28,333,924</u>

	<b>General Fund</b>	<b>Care Center Fund</b>	<b>Nonmajor Governmental Funds</b>
Fund balance, November 30, 2020 (as reported)	\$ 98,225,150	\$ 7,635,414	\$ 148,328,720
Add beginning net position upon applying the implementation of GASB No. 84	<u>130,794</u>	<u>94,668</u>	<u>3,009,555</u>
Fund balance, November 30, 2020 (as restated)	<u>\$ 98,355,944</u>	<u>\$ 7,730,082</u>	<u>\$ 151,338,275</u>

**Component Units****DuPage Airport Authority**

This report contains the DuPage Airport Authority (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.

**Basis of Accounting/Measurement Focus**

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

**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 1.

At year end, the carrying amount of the Authority's deposits and investments were \$71,405,946 consisting of deposits with financial institutions.

**Custodial Credit Risk****Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the Authority's deposits may not be returned to the Authority. The Authority's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance at an amount not less than 110 percent 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, 2021, no deposits were exposed to custodial credit risk.



## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

### 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 estimated useful lives. Capital asset activity for the year ended December 31, 2020, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Useful Lives (Years)</u>
Land	\$ 65,813,639	\$ -	\$ 11,514,399	\$ 54,299,240	
Construction in progress	4,448,641	5,743,913	3,456,039	6,736,515	
Land improvements	103,638,596	1,743,908	-	105,382,504	10 - 20
Building and improvements	95,693,646	629,313	-	96,322,959	10 - 35
Infrastructure	74,767,530	24,758	-	74,792,288	20
Software	242,190	-	-	242,190	3 - 8
Equipment and vehicles	15,349,348	462,708	(20,913)	15,832,969	3 - 10
Less accumulated depreciation	<u>(211,298,609)</u>	<u>(6,696,468)</u>	<u>20,913</u>	<u>(218,015,990)</u>	
Total	<u>\$ 148,654,981</u>	<u>\$ 1,908,132</u>	<u>\$ 14,970,438</u>	<u>\$ 135,592,675</u>	

### Long-Term Obligations

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Compensated absences payable	\$ 390,797	\$ 57,517	\$ 78,158	\$ 370,156	\$ 74,032
Total	<u>\$ 390,797</u>	<u>\$ 57,517</u>	<u>\$ 78,158</u>	<u>\$ 370,156</u>	<u>\$ 74,032</u>

### Employee Retirement System

The Authority contributes to the Illinois Municipal Retirement Fund (IMRF), an agent multi-employer public employee retirement system. See Note 4 for plan description, benefits provided and actuarial assumptions.

### Plan Membership

At December 31, 2020, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	33
Inactive, nonretired members	60
Active members	<u>61</u>
Total	<u>154</u>

**Contributions**

As set by statute, Authority employees participating in IMRF are required to contribute 4.50 percent 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 fiscal year 2021 was 7.93 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, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the date.

**Discount Rate**

The discount rate used to measure the total pension liability for IMRF was 7.25 percent, same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Authority contributions will be made at rates equal to the difference between actuarially determined contribution rate and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits 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 net pension liability/(asset) of the Authority calculated using the discount rate of 7.25 percent as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that was 1 percentage point lower (6.25 percent) or 1 percentage point higher (8.25 percent) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total pension liability	\$ 24,483,970	\$ 21,747,034	\$ 19,607,273
Plan fiduciary net position	<u>23,309,906</u>	<u>23,309,906</u>	<u>23,309,906</u>
Net pension liability/(asset)	<u>\$ 1,174,064</u>	<u>\$ (1,562,872)</u>	<u>\$ (3,702,633)</u>

**DuPage County, Illinois**

Notes to Financial Statements  
November 30, 2021

**Changes in Net Pension Liability/(Asset)**

The changes in net pension liability/(asset) for the calendar year ended December 31, 2020 was as follows:

	Increase (Decrease)		
	<b>Total Pension Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net Pension Liability/(Asset)</b>
	<b>(a)</b>	<b>(b)</b>	<b>(a) - (b)</b>
Balances at December 31, 2019	\$ 20,265,064	\$ 20,478,966	\$ (213,902)
Service cost	412,431	-	412,431
Interest on total pension liability	1,459,215	-	1,459,215
Differences between expected and actual experience of the total pension liability	466,663	-	466,663
Change of assumptions	(167,999)	-	(167,999)
Benefit payments, including refunds of employee contributions	(688,340)	(688,340)	-
Contributions, employer	-	327,418	(327,418)
Contributions, employee	-	183,714	(183,714)
Net investment income	-	2,776,507	(2,776,507)
Other (net transfer)	-	231,641	(231,641)
Balances at December 31, 2020	<u>\$ 21,747,034</u>	<u>\$ 23,309,906</u>	<u>\$ (1,562,872)</u>

**Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2020, the Authority recognized pension expense of (\$559,821). The Authority reports deferred outflows and inflows of resources related to pension from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 354,422	\$ 120,769
Changes in assumptions	198,420	201,217
Net differences between projected and actual earnings on pension plan investments	-	1,547,150
Contributions subsequent to the measurement date	<u>325,616</u>	<u>-</u>
Total	<u>\$ 878,458</u>	<u>\$ 1,869,136</u>

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

The amount 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, 2022. 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>
2022	\$ (468,656)
2023	(60,555)
2024	(540,450)
2025	<u>(246,633)</u>
Total	<u>\$ (1,316,294)</u>

### 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.

#### Basis of Accounting/Measurement Focus

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

#### 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 County accounts and therefore, the amount of insured funds is not determinable for the Board alone.

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 24,584,548	\$ 25,146,422	Custodial credit risk
Money market mutual funds	390,853	390,853	Credit risk, interest rate risk
U.S. agency securities, implicitly guaranteed	4,616,608	4,616,608	Credit risk, custodial credit risk, interest rate risk
U.S. treasury securities	2,080,666	2,080,666	Custodial credit risk, interest rate risk
Corporate bonds	3,627,524	3,627,524	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
U.S. agency securities, explicitly guaranteed	<u>282,408</u>	<u>282,408</u>	
Total deposits and investments	<u>\$ 35,582,607</u>	<u>\$ 36,144,481</u>	

## DuPage County, Illinois

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

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

Investment Type	November 30, 2021			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 390,853	\$ -	\$ -	\$ 390,853
U.S. agency securities, implicitly guaranteed	-	4,616,608	-	4,616,608
U.S. treasury securities	-	2,080,666	-	2,080,666
Corporate bonds	-	3,627,524	-	3,627,524
Total	<u>\$ 390,853</u>	<u>\$ 10,324,798</u>	<u>\$ -</u>	<u>\$ 10,715,651</u>

### Custodial Credit Risk

#### Deposits

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

The ETSB 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 ETSB will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

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

### Credit Risk

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

As of November 30, 2021, the ETSB's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Corporate bonds	A- to A+	A3 to A1
Money market mutual funds	AAAm	Aaa-mf
U.S. agency securities, implicitly guaranteed	AGY	AGY

## DuPage County, Illinois

Notes to Financial Statements  
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### Concentration of Credit Risk

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

At November 30, 2021 the investment portfolio was concentrated as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Percentage of Portfolio</u>
Federal Home Loan Mortgage Corporation	U.S. agency securities, implicitly guaranteed	18.3 %
Federal National Mortgage Association	U.S. agency securities, implicitly guaranteed	23.7

### 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, 2021, the ETSB's investments were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity (In Years)</u>			
		<u>Less than 1</u>	<u>1 - 5</u>	<u>6 - 10</u>	<u>More Than 10</u>
Money market mutual funds	\$ 390,853	\$ 390,853	\$ -	\$ -	\$ -
U.S. agency securities, implicitly guaranteed	4,616,608	415,124	709,593	1,358,532	2,133,359
U.S. treasury securities	2,080,666	1,675,589	405,077	-	-
U.S. agency securities, explicitly guaranteed	282,408	-	-	-	282,408
Corporate bonds	<u>3,627,524</u>	<u>1,330,902</u>	<u>2,296,622</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 10,998,059</u>	<u>\$ 3,812,468</u>	<u>\$ 3,411,292</u>	<u>\$ 1,358,532</u>	<u>\$ 2,415,767</u>

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

### Capital Assets

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Construction in progress	\$ 131,283	\$ 59,341	\$ 131,283	\$ 59,341
Equipment	42,366,888	254,782	-	42,621,670
Less accumulated depreciation / amortization	<u>(27,696,257)</u>	<u>(4,705,373)</u>	<u>-</u>	<u>(32,401,630)</u>
Total	<u>\$ 14,801,914</u>	<u>\$ (4,391,250)</u>	<u>\$ 131,283</u>	<u>\$ 10,279,381</u>

### Employee Retirement System

All eligible ETSB employees participate in the Illinois Municipal Retirement Fund (IMRF), a multi-employer public pension fund. ETSB employees are pooled with the employees of DuPage County for purposes of actuarial valuation. See Note 4 for disclosures related to ETSB's participation in IMRF.

## DuPage County, Illinois

Notes to Financial Statements  
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### 4. Other Information

#### Employees' Retirement System

The County's defined benefit pension plans, administered by the Illinois Municipal Retirement Fund (IMRF), for Regular, Sheriff's Law Enforcement Personnel (SLEP) and Elected County Officials (ECO), provide retirement and disability benefits, post-retirement increases and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position and required supplementary information. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523. This report is also available for download at [www.imrf.org](http://www.imrf.org).

The County participates in three benefit plans under IMRF. The vast majority of members participate in the Regular Plan. 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).

For the year ended November 30, 2021, the County recognized the following balances in the government-wide financial statements:

	<u>Total Pension Liability</u>	<u>Net Pension Liability (Asset)</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
IMRF - Regular, County	\$ 990,040,520	\$ 15,779,215	\$ 26,458,686	\$ 80,742,822	\$ 296,490
IMRF - Regular, ETSB	2,217,957	39,138	65,626	200,269	711
IMRF - SLEP	492,143,202	62,926,413	35,645,524	37,362,767	6,891,042
IMRF - ECO	<u>27,664,108</u>	<u>(104,078)</u>	<u>219,429</u>	<u>2,471,197</u>	<u>58,511</u>
Total	<u>\$ 1,512,065,787</u>	<u>\$ 78,640,688</u>	<u>\$ 62,389,265</u>	<u>\$ 120,777,055</u>	<u>\$ 7,246,754</u>

#### Illinois Municipal Retirement Fund

##### Plan Description

All three IMRF benefit plans have two tiers. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3 percent of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3 percent for each year thereafter.

## DuPage County, Illinois

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Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3 percent of their final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service after 15 years to a maximum of 75 percent 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 every year after retirement, upon reaching age 67, by the lesser of 3 percent 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 IMRF, both the County and ETSB contribute to the plan. As a result, IMRF is considered to be an agent multiple-employer plan through which cost-sharing occurs between the County and ETSB.

### Plan Membership

At December 31, 2020, the measurement date, membership in the plan was as follows:

	<u>Regular Plan</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	2,931	433	31
Inactive, nonretired members	2,386	62	14
Active members	<u>2,294</u>	<u>385</u>	<u>6</u>
Total	<u>7,611</u>	<u>880</u>	<u>51</u>

### Contributions

As set by statute, County and ETSB employees participating in the Regular, SLEP and ECO plans are required to contribute 4.50 percent, 7.50 percent and 7.50 percent, respectively, of their annual covered salary. The statute requires the County and ETSB to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County and ETSB's actuarially determined contribution rates for calendar year 2020 were 12.07 percent, 33.68 percent and 51.34 percent, respectively, of annual covered payroll for the Regular, SLEP and ECO plans. The County and ETSB also contribute 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, 2020 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.



**Actuarial Assumptions**

The total pension liabilities for the Regular, SLEP and ECO plans were determined by actuarial valuations performed as of December 31, 2020 using the following actuarial methods and assumptions:

	<b>Regular Plan</b>	<b>SLEP</b>	<b>ECO</b>
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset valuation method	Fair Value	Fair Value	Fair Value
Actuarial assumptions			
Investment Rate of Return	7.25%	7.25%	7.25%
Salary increases	2.85% to 13.75%, including inflation	2.85% to 13.75%, including inflation	2.85% to 13.75%, including inflation
Price inflation	2.25%	2.25%	2.25%

**Mortality**

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted for 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

**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:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Projected Returns/Risks</b>	
		<b>One Year Arithmetic</b>	<b>Ten Year Geometric</b>
Equities	37.00 %	6.35 %	5.00 %
International equities	18.00	7.65	6.00
Fixed income	28.00	1.40	1.30
Real estate	9.00	7.10	6.20
Alternatives	7.00		
Private equity		10.35	6.95
Commodities		3.90	2.85
Cash equivalents	1.00	0.70	0.70

## DuPage County, Illinois

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### Discount Rate

The discount rates used to measure the total pension liabilities for the Regular, SLEP and ECO plans were 7.25 percent, 7.25 percent and 7.25 percent, respectively, same as the prior valuations. 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 and ETSB contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return was applied to all periods of projected benefits payments to determine the total pension liabilities.

### Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents the net pension liabilities/(assets) of the County and ETSB calculated using the discount rates of 7.25 percent, 7.25 percent and 7.25 percent, 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 (6.25 percent for Regular, 6.25 percent for SLEP and 6.25 percent for ECO) or 1 percentage point higher (8.25 percent for Regular, 8.25 percent for SLEP and 8.25 percent for ECO) than the current rates:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
<b>Regular Plan - County:</b>			
Total pension liability	\$1,102,344,220	\$ 990,040,520	\$ 900,638,632
Plan fiduciary net position	<u>974,261,305</u>	<u>974,261,305</u>	<u>974,261,305</u>
Net pension liability/(asset)	<u>\$ 128,082,915</u>	<u>\$ 15,779,215</u>	<u>\$ (73,622,673)</u>
<b>Regular Plan - ETSB:</b>			
Total pension liability	\$ 2,469,547	\$ 2,217,957	\$ 2,017,673
Plan fiduciary net position	<u>2,178,819</u>	<u>2,178,819</u>	<u>2,178,819</u>
Net pension liability/(asset)	<u>\$ 290,728</u>	<u>\$ 39,138</u>	<u>\$ (161,146)</u>
<b>Regular Plan - Total:</b>			
Total pension liability	\$1,104,813,767	\$ 992,258,477	\$ 902,656,305
Plan fiduciary net position	<u>976,440,124</u>	<u>976,440,124</u>	<u>976,440,124</u>
Net pension liability/(asset)	<u>\$ 128,373,643</u>	<u>\$ 15,818,353</u>	<u>\$ (73,783,819)</u>
<b>SLEP:</b>			
Total pension liability	\$ 555,614,346	\$ 492,143,202	\$ 439,883,455
Plan fiduciary net position	<u>429,216,789</u>	<u>429,216,789</u>	<u>429,216,789</u>
Net pension liability/(asset)	<u>\$ 126,397,557</u>	<u>\$ 62,926,413</u>	<u>\$ 10,666,666</u>
<b>ECO:</b>			
Total pension liability	\$ 30,300,957	\$ 27,664,108	\$ 25,411,693
Plan fiduciary net position	<u>27,768,186</u>	<u>27,768,186</u>	<u>27,768,186</u>
Net pension liability/(asset)	<u>\$ 2,532,771</u>	<u>\$ (104,078)</u>	<u>\$ (2,356,493)</u>

**DuPage County, Illinois**

## Notes to Financial Statements

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**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, 2020 were as follows:

	Increase (Decrease)		
	<b>Total Pension Liability</b>	<b>Plan Fiduciary Net Position</b>	<b>Net Pension Liability/(Asset)</b>
	<b>(a)</b>	<b>(b)</b>	<b>(a) - (b)</b>
<b>Regular Plan - County:</b>			
Balances at December 31, 2019	\$ 953,231,102	\$ 876,061,994	\$ 77,169,108
Service cost	12,046,496	-	12,046,496
Interest on total pension liability	67,662,390	-	67,662,390
Differences between expected and actual experience of the total pension liability	15,814,231	-	15,814,231
Change of assumptions	(7,240,639)	-	(7,240,639)
Benefit payments, including refunds of employee contributions	(51,473,060)	(51,473,060)	-
Contributions, employer	-	16,978,256	(16,978,256)
Contributions, employee	-	6,530,079	(6,530,079)
Net investment income	-	125,305,708	(125,305,708)
Other (net transfer)	-	858,328	(858,328)
Balances at December 31, 2020	<u>\$ 990,040,520</u>	<u>\$ 974,261,305</u>	<u>\$ 15,779,215</u>
<b>Regular Plan - ETSB:</b>			
Balances at December 31, 2019	\$ 2,120,307	\$ 1,935,250	\$ 185,057
Service cost	29,878	-	29,878
Interest on total pension liability	167,829	-	167,829
Differences between expected and actual experience of the total pension liability	39,225	-	39,225
Change of assumptions	(11,611)	-	(11,611)
Benefit payments, including refunds of employee contributions	(127,671)	(127,671)	-
Contributions, employer	-	42,112	(42,112)
Contributions, employee	-	16,197	(16,197)
Net investment income	-	310,802	(310,802)
Other (net transfer)	-	2,129	(2,129)
Balances at December 31, 2020	<u>\$ 2,217,957</u>	<u>\$ 2,178,819</u>	<u>\$ 39,138</u>

# DuPage County, Illinois

## Notes to Financial Statements

November 30, 2021

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
<b>Regular Plan - Total:</b>			
Balances at December 31, 2019	\$ 955,351,409	\$ 877,997,244	\$ 77,354,165
Service cost	12,076,374	-	12,076,374
Interest on total pension liability	67,830,219	-	67,830,219
Differences between expected and actual experience of the total pension liability	15,853,456	-	15,853,456
Change of assumptions	(7,252,250)	-	(7,252,250)
Benefit payments, including refunds of employee contributions	(51,600,731)	(51,600,731)	-
Contributions, employer	-	17,020,368	(17,020,368)
Contributions, employee	-	6,546,276	(6,546,276)
Net investment income	-	125,616,510	(125,616,510)
Other (net transfer)	-	860,457	(860,457)
Balances at December 31, 2020	<u>\$ 992,258,477</u>	<u>\$ 976,440,124</u>	<u>\$ 15,818,353</u>
Plan fiduciary net position as a percentage of the total pension liability			98.41 %
<b>SLEP:</b>			
Balances at December 31, 2019	\$ 466,034,308	\$ 378,926,040	\$ 87,108,268
Service cost	7,140,818	-	7,140,818
Interest on total pension liability	33,158,804	-	33,158,804
Differences between expected and actual experience of the total pension liability	12,344,059	-	12,344,059
Change of assumptions	(2,050,975)	-	(2,050,975)
Benefit payments, including refunds of employee contributions	(24,483,812)	(24,483,812)	-
Contributions, employer	-	13,176,170	(13,176,170)
Contributions, employee	-	3,111,395	(3,111,395)
Net investment income	-	55,788,458	(55,788,458)
Other (net transfer)	-	2,698,538	(2,698,538)
Balances at December 31, 2020	<u>\$ 492,143,202</u>	<u>\$ 429,216,789</u>	<u>\$ 62,926,413</u>
Plan fiduciary net position as a percentage of the total pension liability			87.21 %

# DuPage County, Illinois

## Notes to Financial Statements

November 30, 2021

		Increase (Decrease)	
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<b>ECO:</b>			
Balances at December 31, 2019	\$ 26,587,939	\$ 25,059,713	\$ 1,528,226
Service cost	223,990	-	223,990
Interest on total pension liability	1,873,416	-	1,873,416
Differences between expected and actual experience of the total pension liability	886,659	-	886,659
Change of assumptions	(188,470)	-	(188,470)
Benefit payments, including refunds of employee contributions	(1,719,426)	(1,719,426)	-
Contributions, employer	-	550,586	(550,586)
Contributions, employee	-	80,432	(80,432)
Net investment income	-	3,777,457	(3,777,457)
Other (net transfer)	-	19,424	(19,424)
Balances at December 31, 2020	<u>\$ 27,664,108</u>	<u>\$ 27,768,186</u>	<u>\$ (104,078)</u>

Plan fiduciary net position as a percentage of the total pension liability 100.38 %

### Pension Expense/(Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2021, the County and ETSB recognized pension expense/(income) of \$297,201, \$6,891,042 and \$58,511 for the Regular, SLEP and ECO plans, respectively. The County and ETSB reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>Regular Plan - County:</b>		
Difference between expected and actual experience	\$ 12,029,172	\$ -
Assumption changes	-	4,553,544
Net difference between projected and actual earnings on pension plan investments	-	76,189,278
Contributions subsequent to the measurement date	<u>14,429,514</u>	<u>-</u>
Total	<u>\$ 26,458,686</u>	<u>\$ 80,742,822</u>
<b>Regular Plan - ETSB:</b>		
Difference between expected and actual experience	\$ 29,836	\$ -
Assumption changes	-	11,294
Net difference between projected and actual earnings on pension plan investments	-	188,975
Contributions subsequent to the measurement date	<u>35,790</u>	<u>-</u>
Total	<u>\$ 65,626</u>	<u>\$ 200,269</u>

# DuPage County, Illinois

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	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>Regular Plan - Total:</b>		
Difference between expected and actual experience	\$ 12,059,008	\$ -
Assumption changes	-	4,564,838
Net difference between projected and actual earnings on pension plan investments	-	76,378,253
Contributions subsequent to the measurement date	<u>14,465,304</u>	<u>-</u>
Total	<u>\$ 26,524,312</u>	<u>\$ 80,943,091</u>
<b>SLEP:</b>		
Difference between expected and actual experience	\$ 19,559,841	\$ 652,848
Assumption changes	4,978,826	2,550,866
Net difference between projected and actual earnings on pension plan investments	-	34,159,053
Contributions subsequent to the measurement date	<u>11,106,857</u>	<u>-</u>
Total	<u>\$ 35,645,524</u>	<u>\$ 37,362,767</u>
<b>ECO:</b>		
Difference between expected and actual experience	\$ 32,213	\$ -
Assumption changes	-	6,847
Net difference between projected and actual earnings on pension plan investments	-	2,464,350
Contributions subsequent to the measurement date	<u>187,216</u>	<u>-</u>
Total	<u>\$ 219,429</u>	<u>\$ 2,471,197</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending November 30, 2022. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$ (68,884,083) for Regular, \$(12,824,100) for SLEP and \$(2,438,984) for ECO) will be recognized in pension expense as follows:

<b>Year Ending November 30,</b>	<b>Regular Plan</b>			<b>SLEP</b>	<b>ECO</b>
	<b>County</b>	<b>ETSB</b>	<b>Total</b>		
2022	\$ (18,830,614)	\$ (46,706)	\$ (18,877,320)	\$ (921,978)	\$ (765,391)
2023	(7,027,853)	(17,431)	(7,045,284)	3,934,035	(301,712)
2024	(30,296,982)	(75,147)	(30,372,129)	(11,488,821)	(972,007)
2025	<u>(12,558,201)</u>	<u>(31,149)</u>	<u>(12,589,350)</u>	<u>(4,347,336)</u>	<u>(399,874)</u>
Total	<u>\$ (68,713,650)</u>	<u>\$ (170,433)</u>	<u>\$ (68,884,083)</u>	<u>\$ (12,824,100)</u>	<u>\$ (2,438,984)</u>

**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 the Employee Life/Health Insurance Fund (an internal service fund) and the Tort Liability Insurance Fund (a special revenue fund).

**Self Insurance**

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

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

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

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

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

**Claims Liability**

	<u>Healthcare</u>	<u>General Liability and Workers Compensation</u>	<u>Total</u>
Unpaid Claims - November 30, 2019	\$ 879,650	\$ 2,132,544	\$ 3,012,194
Current year claims and changes in estimates	22,442,132	2,342,852	24,784,984
Claim payments	<u>(22,286,276)</u>	<u>(2,528,120)</u>	<u>(24,814,396)</u>
Unpaid claims - November 30, 2020	1,035,506	1,947,276	2,982,782
Current year claims and changes in estimates	25,597,211	1,644,360	27,241,571
Claim payments	<u>(25,441,867)</u>	<u>(2,083,158)</u>	<u>(27,525,025)</u>
Unpaid claims - November 30, 2021	<u>\$ 1,190,850</u>	<u>\$ 1,508,478</u>	<u>\$ 2,699,328</u>

**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.

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, 2021, the County had entered into various contracts for road construction and repair, facilities management, stormwater related construction and a long-term leasing agreement in the total amount of \$78,529,131. Total costs incurred to date on these contracts were \$61,850,577, leaving a remaining contractual commitment of \$16,678,553. The road construction and repair contracts are accounted for in various special revenue and capital projects funds. The facilities management construction and lease 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.

**Other Postemployment Benefits****General Information about the OPEB Plan****Plan Description**

The County and ETSB's cost-sharing defined benefit OPEB plan, the Retiree Health Insurance Plan, provides insurance coverage for eligible retirees and their spouses through the County's group health insurance plan, which covers both active employees and retired members (or other qualified terminated employees) participating in the plan at blended rates. The plan is funded on a pay-as-you-go basis and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

**Contributions and Benefits Provided**

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



## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

### Employees Covered by Benefit Terms

At November 30, 2021, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	132
Active plan members	<u>2,128</u>
Total	<u><u>2,260</u></u>

### Total OPEB Liability

The County and ETSB reported liabilities for the proportionate share of the total OPEB liability measured as of November 30, 2021 and was determined by an actuarial valuation as of December 1, 2020. The proportions of the total OPEB liability were based on the share of OPEB costs between the County and ETSB for the measurement year. At November 30, 2021, the County and ETSB's proportions were 99.66 percent and 0.34 percent, respectively.

### Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Healthcare cost trend rates	Initial rate of 0.00% and 5.00% thereafter for HMO and initial rate of 3.50% and 6.00% thereafter for PPO
Healthcare participation rate	30%
Retirees' share of benefit-related costs	100%

The discount rate was based on the Bond Buyer 20-Bond G.O. Index.

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

The actuarial assumptions used in the December 1, 2020 valuation were based on the results of an actuarial experience study conducted by IMRF dated November 8, 2017.

### Changes in the Total OPEB Liability

	<u>County</u>	<u>ETSB</u>	<u>Total</u>
Balances at November 30, 2020	<u>\$ 13,632,860</u>	<u>\$ 46,274</u>	<u>\$ 13,679,134</u>
Changes for the year:			
Service cost	518,931	1,794	520,725
Interest	292,518	1,011	293,529
Changes in assumptions or other inputs	(130,478)	393	(130,085)
Benefit payments	<u>(839,802)</u>	<u>(2,903)</u>	<u>(842,705)</u>
Net changes	<u>(158,831)</u>	<u>295</u>	<u>(158,536)</u>
Balances at November 30, 2021	<u><u>\$ 13,474,029</u></u>	<u><u>\$ 46,569</u></u>	<u><u>\$ 13,520,598</u></u>

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

Changes of assumptions and other inputs reflect a change in the discount rate from 2.13 Percent to 2.23 percent.

### Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County and ETSB, as well as what the County's and ETSB's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.23 percent) or 1-percentage-point higher (3.23 percent) than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability, County	\$ 14,455,387	\$ 13,474,029	\$ 12,550,151
Total OPEB liability, ETSB	<u>49,961</u>	<u>46,569</u>	<u>43,376</u>
Total OPEB liability, Total	<u>\$ 14,505,348</u>	<u>\$ 13,520,598</u>	<u>\$ 12,593,527</u>

### Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower ( 4.00 percent for HMO and 5.00 percent for PPO) or 1-percentage-point higher (6.00 percent for HMO and 7.00 percent for PPO) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB liability, County	\$ 12,132,856	\$ 13,474,029	\$ 15,016,590
Total OPEB liability, ETSB	<u>41,934</u>	<u>46,569</u>	<u>51,900</u>
Total OPEB liability, Total	<u>\$ 12,174,790</u>	<u>\$ 13,520,598</u>	<u>\$ 15,068,490</u>

## DuPage County, Illinois

Notes to Financial Statements  
November 30, 2021

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended November 30, 2021, the County and ETSB recognized OPEB expense of \$1,075,705 and \$1,477, respectively. At November 30, 2021, the County and ETSB reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
County:		
Differences between expected and actual experience	\$ 1,977,817	\$ -
Changes of assumptions or other inputs	<u>749,405</u>	<u>478,291</u>
Total	<u>\$ 2,727,222</u>	<u>\$ 478,291</u>
ETSB:		
Differences between expected and actual experience	\$ 6,836	\$ -
Changes of assumptions or other inputs	<u>2,590</u>	<u>1,653</u>
Total	<u>\$ 9,426</u>	<u>\$ 1,653</u>
Total:		
Differences between expected and actual experience	\$ 1,984,653	\$ -
Changes of assumptions or other inputs	<u>751,995</u>	<u>479,944</u>
Total	<u>\$ 2,736,648</u>	<u>\$ 479,944</u>

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

<b>Year Ended November 30:</b>	<b>County</b>	<b>ETSB</b>	<b>Total</b>
2022	\$ 259,531	\$ 897	\$ 260,428
2023	259,531	897	260,428
2024	259,531	897	260,428
2025	259,531	897	260,428
2026	259,531	897	260,428
Thereafter	<u>951,276</u>	<u>3,288</u>	<u>954,564</u>
Total	<u>\$ 2,248,931</u>	<u>\$ 7,773</u>	<u>\$ 2,256,704</u>

**Effect of New Accounting Standards on Current-Period Financial Statements**

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

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84 and a supersession of GASB Statement No. 32*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

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 Seven Fiscal Years

B-1

	2015	2016	2017	2018	2019	2020	2021
<b>Total Pension Liability</b>							
Service cost	\$ 13,132,544	\$ 12,919,457	\$ 12,911,465	\$ 12,632,434	\$ 11,373,361	\$ 12,009,972	\$ 12,076,374
Interest	52,103,673	57,095,169	59,686,434	62,389,239	63,209,112	65,330,293	67,830,219
Differences between expected and actual experience	1,653,196	3,259,144	4,335,479	5,035,737	6,795,080	7,506,043	15,853,456
Changes of assumptions	36,070,857	1,865,929	(2,883,490)	(24,373,678)	24,084,408	-	(7,252,250)
Benefit payments, including refunds of member contributions	(33,376,419)	(37,191,698)	(39,619,965)	(42,518,088)	(45,727,033)	(49,194,819)	(51,600,731)
Net change in total pension liability	69,583,851	37,948,001	34,429,923	13,165,644	59,734,928	35,651,489	36,907,068
<b>Total Pension Liability, Beginning</b>	704,837,573	774,421,424	812,369,425	846,799,348	859,964,992	919,699,920	955,351,409
<b>Total Pension Liability, Ending (a)</b>	<u>\$ 774,421,424</u>	<u>\$ 812,369,425</u>	<u>\$ 846,799,348</u>	<u>\$ 859,964,992</u>	<u>\$ 919,699,920</u>	<u>\$ 955,351,409</u>	<u>\$ 992,258,477</u>
<b>Plan Fiduciary Net Position</b>							
Employer contributions	\$ 14,526,759	\$ 14,327,502	\$ 15,841,823	\$ 15,321,145	\$ 15,983,936	\$ 13,444,917	\$ 17,020,368
Employee contributions	5,908,687	6,059,955	5,992,835	6,113,161	6,161,123	6,288,910	6,546,276
Net investment income	40,591,099	3,465,504	47,589,349	127,419,814	(44,614,139)	143,196,701	125,616,510
Benefit payments, including refunds of member contributions	(33,376,419)	(37,191,698)	(39,619,965)	(42,518,088)	(45,727,033)	(49,194,819)	(51,600,731)
Other (net transfer)	1,954,425	5,912,259	1,963,433	(15,799,997)	14,472,611	1,605,115	860,457
Net change in plan fiduciary net position	29,604,551	(7,426,478)	31,767,475	90,536,035	(53,723,502)	115,340,824	98,442,880
<b>Plan Fiduciary Net Position, Beginning</b>	671,898,339	701,502,890	694,076,412	725,843,887	816,379,922	762,656,420	877,997,244
<b>Plan Fiduciary Net Position, Ending (b)</b>	<u>\$ 701,502,890</u>	<u>\$ 694,076,412</u>	<u>\$ 725,843,887</u>	<u>\$ 816,379,922</u>	<u>\$ 762,656,420</u>	<u>\$ 877,997,244</u>	<u>\$ 976,440,124</u>
<b>Employer's Net Pension Liability, Ending (a) - (b)</b>	<u>\$ 72,918,534</u>	<u>\$ 118,293,013</u>	<u>\$ 120,955,461</u>	<u>\$ 43,585,070</u>	<u>\$ 157,043,500</u>	<u>\$ 77,354,165</u>	<u>\$ 15,818,353</u>
<b>Net pension Liability, County</b>	\$ 72,765,408	\$ 118,034,165	\$ 120,684,669	\$ 43,456,662	\$ 156,645,752	\$ 77,169,108	\$ 15,779,215
<b>Net Pension Liability, ETSB</b>	153,126	258,848	270,792	128,408	397,748	185,057	39,138
Net pension liability, total	<u>\$ 72,918,534</u>	<u>\$ 118,293,013</u>	<u>\$ 120,955,461</u>	<u>\$ 43,585,070</u>	<u>\$ 157,043,500</u>	<u>\$ 77,354,165</u>	<u>\$ 15,818,353</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	90.58%	85.44%	85.72%	94.93%	82.92%	91.90%	98.41%
<b>Covered Payroll, County</b>	\$ 124,847,687	\$ 126,568,068	\$ 127,181,125	\$ 130,234,841	\$ 132,063,339	\$ 133,686,000	\$ 140,629,191
<b>Covered Payroll, ETSB</b>	262,727	277,563	285,369	384,825	335,328	320,589	348,792
Covered payroll, total	<u>\$ 125,110,414</u>	<u>\$ 126,845,631</u>	<u>\$ 127,466,494</u>	<u>\$ 130,619,666</u>	<u>\$ 132,398,667</u>	<u>\$ 134,006,589</u>	<u>\$ 140,977,983</u>
<b>Employer's Net Pension Liability as a Percentage of Covered Payroll</b>	58.28%	93.26%	94.89%	33.37%	118.61%	57.72%	11.22%

**Notes to Schedule:**

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

See notes to required supplementary information

**DuPage County, Illinois**

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

B-2

	2014	2015	2016	2017	2018	2019	2020	2021
<b>County</b>								
Actuarially determined contribution	\$ 14,494,816	\$ 14,303,456	\$ 15,668,715	\$ 15,302,594	\$ 15,979,664	\$ 13,435,443	\$ 16,975,204	\$ 16,421,520
Contributions in relation to the actuarially determined contribution	(14,496,253)	(14,297,415)	(15,806,357)	(15,276,007)	(15,943,453)	(13,412,752)	(16,979,519)	(16,462,660)
Contribution deficiency (excess)	<u>\$ (1,437)</u>	<u>\$ 6,041</u>	<u>\$ (137,642)</u>	<u>\$ 26,587</u>	<u>\$ 36,211</u>	<u>\$ 22,691</u>	<u>\$ (4,315)</u>	<u>\$ (41,140)</u>
Covered payroll	<u>\$ 124,847,687</u>	<u>\$ 126,568,068</u>	<u>\$ 127,181,125</u>	<u>\$ 130,234,841</u>	<u>\$ 132,063,339</u>	<u>\$ 133,686,004</u>	<u>\$ 140,639,636</u>	<u>\$ 137,533,668</u>
Contributions as a percentage of covered payroll	11.61%	11.30%	12.43%	11.73%	12.07%	10.03%	12.07%	11.97%
<b>ETSB</b>								
Actuarially determined contribution	\$ 30,503	\$ 30,100	\$ 35,157	\$ 45,217	\$ 40,575	\$ 32,219	\$ 40,839	\$ 41,157
Contributions in relation to the actuarially determined contribution	(30,506)	(30,087)	(35,466)	(45,138)	(40,483)	(32,165)	(40,849)	(41,260)
Contribution deficiency (excess)	<u>\$ (3)</u>	<u>\$ 13</u>	<u>\$ (309)</u>	<u>\$ 79</u>	<u>\$ 92</u>	<u>\$ 54</u>	<u>\$ (10)</u>	<u>\$ (103)</u>
Covered payroll	<u>\$ 262,727</u>	<u>\$ 277,563</u>	<u>\$ 285,369</u>	<u>\$ 384,825</u>	<u>\$ 335,328</u>	<u>\$ 320,585</u>	<u>\$ 338,347</u>	<u>\$ 344,696</u>
Contributions as a percentage of covered payroll	11.61%	10.84%	12.43%	11.73%	12.07%	10.03%	12.07%	11.97%
<b>Total</b>								
Actuarially determined contribution	\$ 14,525,319	\$ 14,333,556	\$ 15,703,872	\$ 15,347,811	\$ 16,020,239	\$ 13,467,662	\$ 17,016,043	\$ 16,462,677
Contributions in relation to the actuarially determined contribution	(14,526,759)	(14,327,502)	(15,841,823)	(15,321,145)	(15,983,936)	(13,444,917)	(17,020,368)	(16,503,920)
Contribution deficiency (excess)	<u>\$ (1,440)</u>	<u>\$ 6,054</u>	<u>\$ (137,951)</u>	<u>\$ 26,666</u>	<u>\$ 36,303</u>	<u>\$ 22,745</u>	<u>\$ (4,325)</u>	<u>\$ (41,243)</u>
Covered payroll	<u>\$ 125,110,414</u>	<u>\$ 126,845,631</u>	<u>\$ 127,466,494</u>	<u>\$ 130,619,666</u>	<u>\$ 132,398,667</u>	<u>\$ 134,006,589</u>	<u>\$ 140,977,983</u>	<u>\$ 137,878,364</u>
Contributions as a percentage of covered payroll	11.61%	11.30%	12.43%	11.73%	12.07%	10.03%	12.07%	11.97%

**Notes to Schedule:**

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

## Valuation date:

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

The information presented is the most current available.

## Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-Year smoothed fair value
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Blue Collar Health Annuitant Mortality Table

## Other information:

There were no benefit changes during the year.

See notes to required supplementary information

# DuPage County, Illinois

Required Supplementary Information

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)

Schedule of Changes in the County's Net Pension Liability and Related Ratios

For the Past Seven Fiscal Years

B-3

	2015	2016	2017	2018	2019	2020	2021
<b>Total Pension Liability</b>							
Service cost	\$ 6,674,034	\$ 6,564,698	\$ 7,221,937	\$ 6,665,887	\$ 6,813,497	\$ 7,365,508	\$ 7,140,818
Interest	23,110,715	24,874,723	27,129,224	27,804,394	29,522,008	32,015,962	33,158,804
Differences between expected and actual experience	3,314,716	14,825,131	(7,488,381)	10,912,805	19,416,533	(171,817)	12,344,059
Changes of assumptions	5,903,485	947,497	(2,374,015)	(3,257,325)	13,207,841	-	(2,050,975)
Benefit payments, including refunds of member contributions	(14,088,692)	(15,751,507)	(17,018,423)	(18,253,866)	(20,342,229)	(22,184,134)	(24,483,812)
Net change in total pension liability	24,914,258	31,460,542	7,470,342	23,871,895	48,617,650	17,025,519	26,108,894
<b>Total Pension Liability, Beginning</b>	312,674,102	337,588,360	369,048,902	376,519,244	400,391,139	449,008,789	466,034,308
<b>Total Pension Liability, Ending (a)</b>	<u>\$ 337,588,360</u>	<u>\$ 369,048,902</u>	<u>\$ 376,519,244</u>	<u>\$ 400,391,139</u>	<u>\$ 449,008,789</u>	<u>\$ 466,034,308</u>	<u>\$ 492,143,202</u>
<b>Plan Fiduciary Net Position</b>							
Employer contributions	\$ 8,257,287	\$ 9,114,886	\$ 9,017,180	\$ 9,455,843	\$ 10,190,909	\$ 9,961,328	\$ 13,176,170
Employee contributions	2,496,691	2,786,695	2,712,609	2,813,462	3,106,577	3,019,520	3,111,395
Net investment income	16,222,581	1,393,620	19,494,225	54,450,130	(22,099,450)	63,128,273	55,788,458
Benefit payments, including refunds of member contributions	(14,088,692)	(15,751,507)	(17,018,423)	(18,253,866)	(20,342,229)	(22,184,134)	(24,483,812)
Other (net transfer)	149,698	3,971,732	2,193,849	(4,995,855)	9,667,164	2,444,631	2,698,538
Net change in plan fiduciary net position	13,037,565	1,515,426	16,399,440	43,469,714	(19,477,029)	56,369,618	50,290,749
<b>Plan Fiduciary Net Position, Beginning</b>	267,611,306	280,648,871	282,164,297	298,563,737	342,033,451	322,556,422	378,926,040
<b>Plan Fiduciary Net Position, Ending (b)</b>	<u>\$ 280,648,871</u>	<u>\$ 282,164,297</u>	<u>\$ 298,563,737</u>	<u>\$ 342,033,451</u>	<u>\$ 322,556,422</u>	<u>\$ 378,926,040</u>	<u>\$ 429,216,789</u>
<b>Employer's Net Pension Liability, Ending (a) - (b)</b>	<u>\$ 56,939,489</u>	<u>\$ 86,884,605</u>	<u>\$ 77,955,507</u>	<u>\$ 58,357,688</u>	<u>\$ 126,452,367</u>	<u>\$ 87,108,268</u>	<u>\$ 62,926,413</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	83.13%	76.46%	79.30%	85.42%	71.84%	81.31%	87.21%
<b>Covered Payroll</b>	\$ 33,191,987	\$ 36,914,775	\$ 34,785,891	\$ 37,063,933	\$ 39,413,053	\$ 37,494,936	\$ 39,126,792
<b>Employer's Net Pension Liability as a Percentage of Covered Payroll</b>	171.55%	235.37%	224.10%	157.45%	320.84%	232.32%	160.83%

## Notes To Schedule:

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

See notes to required supplementary information



**DuPage County, Illinois**

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

B-4

	2014	2015	2016	2017	2018	2019	2020	2021
Actuarially determined contribution	\$ 8,254,847	\$ 9,110,566	\$ 8,992,153	\$ 9,514,312	\$ 10,144,920	\$ 9,913,661	\$ 13,130,951	\$ 12,958,361
Contributions in relation to the actuarially determined contribution	(8,257,287)	(9,114,886)	(9,017,180)	(9,455,843)	(10,190,909)	(9,961,328)	(13,176,170)	(13,060,952)
Contribution deficiency (excess)	<u>\$ (2,440)</u>	<u>\$ (4,320)</u>	<u>\$ (25,027)</u>	<u>\$ 58,469</u>	<u>\$ (45,989)</u>	<u>\$ (47,667)</u>	<u>\$ (45,219)</u>	<u>\$ (102,591)</u>
Covered payroll	\$ 33,191,987	\$ 36,914,775	\$ 34,785,891	\$ 37,063,933	\$ 39,413,053	\$ 37,494,936	\$ 39,126,792	\$ 39,279,665
Contributions as a percentage of covered payroll	24.88%	24.69%	25.92%	25.51%	25.86%	26.57%	33.68%	33.25%

## Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

## Valuation date:

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

## Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-Year smoothed fair value
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Blue Collar Health Annuitant Mortality Table

## Other information:

There were no benefit changes during the year.

See notes to required supplementary information

# 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 Seven Fiscal Years

B-5

	2015	2016	2017	2018	2019	2020	2021
<b>Total Pension Liability</b>							
Service cost	\$ 331,687	\$ 265,832	\$ 272,745	\$ 264,010	\$ 219,250	\$ 221,249	\$ 223,990
Interest	1,792,417	1,900,119	1,962,580	1,990,675	1,933,704	1,895,984	1,873,416
Differences between expected and actual experience	(25,148)	270,415	(287,260)	(843,206)	(711,971)	(709,501)	886,659
Changes of assumptions	952,402	-	(164,944)	(505,721)	615,890	-	(188,470)
Benefit payments, including refunds of member contributions	(1,413,081)	(1,599,378)	(1,601,213)	(1,629,151)	(1,656,839)	(1,721,340)	(1,719,426)
Net change in total pension liability	1,638,277	836,988	181,908	(723,393)	400,034	(313,608)	1,076,169
<b>Total Pension Liability, Beginning</b>	<u>24,567,733</u>	<u>26,206,010</u>	<u>27,042,998</u>	<u>27,224,906</u>	<u>26,501,513</u>	<u>26,901,547</u>	<u>26,587,939</u>
<b>Total Pension Liability, Ending (a)</b>	<u>\$ 26,206,010</u>	<u>\$ 27,042,998</u>	<u>\$ 27,224,906</u>	<u>\$ 26,501,513</u>	<u>\$ 26,901,547</u>	<u>\$ 26,587,939</u>	<u>\$ 27,664,108</u>
<b>Plan Fiduciary Net Position</b>							
Employer contributions	\$ 952,253	\$ 775,087	\$ 996,382	\$ 822,731	\$ 753,153	\$ 511,130	\$ 550,586
Employee contributions	101,774	84,818	94,761	84,222	79,964	80,484	80,432
Net investment income	1,133,440	95,354	1,633,963	3,994,105	(1,572,729)	4,403,709	3,777,457
Benefit payments, including refunds of member contributions	(1,413,081)	(1,599,378)	(1,601,213)	(1,629,151)	(1,656,839)	(1,721,340)	(1,719,426)
Other (net transfer)	(94,406)	1,551,653	(124,187)	(669,810)	357,533	(125,174)	19,424
Net change in plan fiduciary net position	679,980	907,534	999,706	2,602,097	(2,038,918)	3,148,809	2,708,473
<b>Plan Fiduciary Net Position, Beginning</b>	18,760,505	19,440,485	20,348,019	21,347,725	23,949,822	21,910,904	25,059,713
<b>Plan Fiduciary Net Position, Ending (b)</b>	<u>\$ 19,440,485</u>	<u>\$ 20,348,019</u>	<u>\$ 21,347,725</u>	<u>\$ 23,949,822</u>	<u>\$ 21,910,904</u>	<u>\$ 25,059,713</u>	<u>\$ 27,768,186</u>
<b>Employer's Net Pension Liability/(Asset), Ending (a) - (b)</b>	<u>\$ 6,765,525</u>	<u>\$ 6,694,979</u>	<u>\$ 5,877,181</u>	<u>\$ 2,551,691</u>	<u>\$ 4,990,643</u>	<u>\$ 1,528,226</u>	<u>\$ (104,078)</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	74.18%	75.24%	78.41%	90.37%	81.45%	94.25%	100.38%
<b>Covered Payroll</b>	\$ 1,312,728	\$ 1,126,979	\$ 1,119,467	\$ 1,125,558	\$ 1,066,187	\$ 1,073,128	\$ 1,072,431
<b>Employer's Net Pension Liability as a Percentage of Covered Payroll</b>	515.38%	594.06%	525.00%	226.70%	468.08%	142.41%	-9.70%

## Notes to Schedule:

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

See notes to required supplementary information

# DuPage County, Illinois

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

B-6

	2014	2015	2016	2017	2018	2019	2020	2021
Actuarially determined contribution	\$ 952,253	\$ 773,558	\$ 1,001,139	\$ 824,021	\$ 753,154	\$ 511,131	\$ 550,586	\$ 211,588
Contributions in relation to the actuarially determined contribution	(952,253)	(775,087)	(996,382)	(822,731)	(753,153)	(511,130)	(550,586)	(212,979)
Contribution deficiency (excess)	\$ -	\$ (1,529)	\$ 4,757	\$ 1,290	\$ 1	\$ 1	\$ -	\$ (1,391)
Covered payroll	\$ 1,312,728	\$ 1,126,979	\$ 1,119,467	\$ 1,125,558	\$ 1,066,187	\$ 1,073,128	\$ 1,072,431	\$ 532,564
Contributions as a percentage of covered payroll	72.54%	68.78%	89.01%	73.10%	70.64%	47.63%	51.34%	39.99%

## Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

## Valuation date:

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

## Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-Year smoothed fair value
Inflation	2.50%
Salary increases	3.35% to 14.25% including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Blue Collar Health Annuitant Mortality Table

## Other information:

There were no benefit changes during the year.

See notes to required supplementary information

**DuPage County, Illinois**

Required Supplementary Information  
Schedule of Changes in the Total OPEB Liability and Related Ratios  
Retiree Healthcare Plan  
For the Past Four Fiscal Years

B-7

	2018	2019	2020	2021
<b>Total OPEB Liability</b>				
Service cost	\$ 350,260	\$ 325,727	\$ 360,212	\$ 520,725
Interest	385,484	427,950	308,055	293,529
Differences between expected and actual experience	-	-	2,416,101	
Changes of assumptions	(471,935)	1,098,540	(107,183)	(130,085)
Benefit payments, including refunds of member contributions	(815,015)	(905,958)	(838,304)	(842,705)
Net change in total OPEB liability	(551,206)	946,259	2,138,881	(158,536)
<b>Total OPEB Liability, Beginning</b>	11,145,200	10,593,994	11,540,253	13,679,134
<b>Total OPEB Liability, Ending</b>	<u>\$ 10,593,994</u>	<u>\$ 11,540,253</u>	<u>\$ 13,679,134</u>	<u>\$ 13,520,598</u>
<b>Total OPEB Liability, County</b>	\$ 10,558,402	\$ 11,500,013	\$ 13,632,860	\$ 13,474,029
<b>Total OPEB Liability, ETSB</b>	35,592	40,240	46,274	46,569
Total OPEB liability, total	<u>\$ 10,593,994</u>	<u>\$ 11,540,253</u>	<u>\$ 13,679,134</u>	<u>\$ 13,520,598</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b>	0.00%	0.00%	0.00%	0.00%
<b>Covered Payroll</b>	\$ 176,026,386	\$ 175,426,628	\$ 177,341,984	\$ 180,888,824
<b>County's Total OPEB Liability as a Percentage of Covered Payroll</b>	6.02%	6.58%	7.71%	7.47%

**Notes to Schedule:**

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

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

See notes to required supplementary information

**DuPage County, Illinois**

Required Supplementary Information

Budgetary Comparison Information - General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

B-8

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 121,600,999	\$ 148,521,048	\$ 149,335,564	\$ 814,516	\$ 125,951,168
Fees, licenses and permits	1,445,000	1,445,000	1,053,693	(391,307)	1,361,317
Intergovernmental revenue	20,686,229	25,386,229	27,377,890	1,991,661	21,376,192
Charges for services	18,256,410	19,856,410	19,141,515	(714,895)	16,785,709
Fines and forfeitures	6,423,250	6,423,250	6,860,388	437,138	8,241,628
Investment income	525,000	525,000	169,046	(355,954)	869,229
Miscellaneous	9,371,913	9,371,913	7,455,685	(1,916,228)	2,293,491
Total revenues	178,308,801	211,528,850	211,393,781	(135,069)	176,878,734
<b>Expenditures</b>					
Current:					
General government	58,187,633	48,336,724	43,743,380	4,593,344	45,991,548
Public safety	50,211,879	78,719,313	76,038,344	2,680,969	55,752,737
Public services	2,729,210	3,297,894	2,935,434	362,460	3,406,122
Judicial	35,799,537	48,164,692	46,332,293	1,832,399	38,827,109
Educational services	853,266	1,176,598	1,163,394	13,204	1,037,621
Total current expenditures	147,781,525	179,695,221	170,212,845	9,482,376	145,015,137
Capital outlay	276,000	6,520,534	6,343,703	176,831	2,522,494
Total expenditures	148,057,525	186,215,755	176,556,548	9,659,207	147,537,631
Excess (deficiency) of revenues over expenditures	30,251,276	25,313,095	34,837,233	9,524,138	29,341,103
<b>Other Financing Sources (Uses)</b>					
Transfers in	1,101,516	10,160,016	21,410,176	11,250,160	24,640,085
Transfers out	(31,357,792)	(55,699,603)	(55,699,603)	-	(35,861,067)
Sale of capital assets	5,000	5,000	42,414	37,414	25,000
Total other financing sources (uses)	(30,251,276)	(45,534,587)	(34,247,013)	11,287,574	(11,195,982)
Net change in fund balance	\$ -	\$ (20,221,492)	590,220	\$ 20,811,712	18,145,121
<b>Fund Balances, Beginning of Year, As Restated</b>			98,355,944		80,080,029
<b>Fund Balances, End of Year</b>			\$ 98,946,164		\$ 98,225,150

See 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

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

B-9

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 13,252,643	\$ 13,252,643	\$ 13,296,133	\$ 43,490	\$ 13,656,930
Intergovernmental revenue	20,681,886	34,846,744	21,929,851	(12,916,893)	15,572,121
Charges for services	17,371,500	17,371,500	14,838,623	(2,532,877)	15,273,194
Investment income	150,000	150,000	26,232	(123,768)	150,375
Miscellaneous	570,970	570,970	487,956	(83,014)	465,901
Total revenues	52,026,999	66,191,857	50,578,795	(15,613,062)	45,118,521
<b>Expenditures</b>					
Public health:					
Personnel services	35,820,589	36,659,608	34,049,000	2,610,608	31,744,211
Commodities	2,358,497	3,243,009	1,977,683	1,265,326	2,908,864
Contractual services	13,297,913	22,423,042	20,627,876	1,795,166	11,044,117
Total public health	51,476,999	62,325,659	56,654,559	5,671,100	45,697,192
<b>Capital Outlay</b>					
Capital outlay	1,050,000	5,298,298	3,632,461	1,665,837	579,256
Total capital outlay	1,050,000	5,298,298	3,632,461	1,665,837	579,256
Total expenditures	52,526,999	67,623,957	60,287,020	7,336,937	46,276,448
Excess (deficiency) of revenues over expenditures	(500,000)	(1,432,100)	(9,708,225)	(8,276,125)	(1,157,927)
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	932,100	13,688,624	12,756,524	9,441,763
Transfers out	-	-	(3,917,317)	(3,917,317)	-
Sale of capital assets	-	-	7,222	7,222	-
Anticipated grants sources	48,850,000	33,753,042	-	(33,753,042)	-
Anticipated grants uses	(48,850,000)	(33,753,042)	-	33,753,042	-
Total other financing sources (uses)	-	932,100	9,778,529	8,846,429	9,441,763
Net change in fund balance, budgetary basis	\$ (500,000)	\$ (500,000)	70,304	\$ 570,304	8,283,836
Net change, budget to GAAP adjustment			3,643		(56,588)
Net change in fund balance, GAAP basis			73,947		8,227,248
<b>Fund Balance, Beginning</b>			33,507,789		25,280,541
<b>Fund Balance, Ending</b>			\$ 33,581,736		\$ 33,507,789

See notes to required supplementary information

**DuPage County, Illinois**

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Care Center Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

B-10

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ 27,312,842	\$ 27,312,842	\$ 30,206,639	\$ 2,893,797	\$ 25,641,145
Charges for services	10,663,821	10,663,821	6,467,378	(4,196,443)	8,211,459
Investment income	15,000	15,000	9,990	(5,010)	215,681
Miscellaneous	32,700	32,700	27,055	(5,645)	198,269
Total revenues	38,024,363	38,024,363	36,711,062	(1,313,301)	34,266,554
<b>Expenditures</b>					
Public health:					
Personnel services:					
Salaries	19,109,589	18,987,369	17,925,370	1,061,999	18,801,519
Benefits	7,649,092	7,675,077	6,779,640	895,437	6,800,170
Total personnel services	26,758,681	26,662,446	24,705,010	1,957,436	25,601,689
Commodities:					
Equipment	172,025	177,648	113,961	63,687	146,766
Other commodities	4,856,378	4,361,567	3,833,501	528,066	3,698,186
Total commodities	5,028,403	4,539,215	3,947,462	591,753	3,844,952
Contractual services:					
Professional services	2,495,965	3,328,000	1,930,049	1,397,951	2,089,201
Utilities	983,346	983,380	830,681	152,699	844,340
Repairs and maintenance	53,200	57,200	39,337	17,863	51,701
Rentals	250,357	254,816	240,717	14,099	223,598
Travel expenditure	2,163	2,143	15	2,128	121
Training and education	130,333	85,009	65,266	19,743	65,366
Other contractual services	5,998,862	5,820,442	3,046,099	2,774,343	594,794
Total contractual services	9,914,226	10,530,990	6,152,164	4,378,826	3,869,121
Total public health	41,701,310	41,732,651	34,804,636	6,928,015	33,315,762
<b>Capital Outlay</b>					
Capital outlay	951,305	1,003,864	309,763	694,101	305,000
Total capital outlay	951,305	1,003,864	309,763	694,101	305,000
Total expenditures	42,652,615	42,736,515	35,114,399	7,622,116	33,620,762
Excess (deficiency) of revenues over expenditures	(4,628,252)	(4,712,152)	1,596,663	6,308,815	645,792
<b>Other Financing Sources</b>					
Transfers in	4,629,704	4,713,604	4,713,604	-	3,844,365
Total other financing sources	4,629,704	4,713,604	4,713,604	-	3,844,365
Net change in fund balance	\$ 1,452	\$ 1,452	6,310,267	\$ 6,308,815	4,490,157
<b>Fund Balance, Beginning, As Restated</b>			7,730,082		3,145,257
<b>Fund Balance, Ending</b>			\$ 14,040,349		\$ 7,635,414

See notes to required supplementary information

**DuPage County, Illinois**

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - American Rescue Plan Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

B-11

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ -	\$ 25,725,023	\$ 25,725,023	\$ -
Investment income	-	-	34,349	34,349	-
Total revenues	-	-	25,759,372	25,759,372	-
<b>Expenditures</b>					
General government:					
Public services:					
Personnel services:					
Salaries	-	1,647,635	1,259,707	387,928	-
Benefits	-	664,125	603,015	61,110	-
Total personnel services	-	2,311,760	1,862,722	449,038	-
Commodities:					
Equipment	-	540,562	151,463	389,099	-
Other commodities	-	495,779	339,602	156,177	-
Total commodities	-	1,036,341	491,065	545,276	-
Contractual services:					
Professional services	-	1,232,792	770,905	461,887	-
Utilities	-	17,298	2,102	15,196	-
Repairs and maintenance	-	20,544	3,418	17,126	-
Rentals	-	1,750	1,720	30	-
Travel expenditure	-	1,326	1,326	-	-
Training and education	-	35,458	29,458	6,000	-
Other contractual services	-	17,419,907	16,363,127	1,056,780	-
Total contractual services	-	18,729,075	17,172,056	1,557,019	-
Total public services	-	22,077,176	19,525,843	2,551,333	-
<b>Capital Outlay</b>					
Capital outlay	-	18,400	18,358	42	-
Total capital outlay	-	18,400	18,358	42	-
Total expenditures	-	22,095,576	19,544,201	2,551,375	-
Excess (deficiency) of revenues over expenditures	-	(22,095,576)	6,215,171	28,310,747	-
<b>Other Financing Uses</b>					
Transfers out	-	(6,228,456)	(6,190,785)	37,671	-
Total other financing sources	-	(6,228,456)	(6,190,785)	37,671	-
Net change in fund balance	\$ -	\$ (28,324,032)	24,386	\$ 28,348,418	-
<b>Fund Balance, Beginning</b>			-		-
<b>Fund Balance, Ending</b>			\$ 24,386		\$ -

See notes to required supplementary information



**DuPage County, Illinois**

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - U.S. Treasury Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

B-12

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 231,572	\$ 25,366,905	\$ 25,135,333	\$ -
Investment income	-	-	1,866	1,866	-
Total revenues	-	231,572	25,368,771	25,137,199	-
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	-	384,357	48,381	335,976	-
Benefits	-	150,189	16,350	133,839	-
Total personnel services	-	534,546	64,731	469,815	-
Commodities:					
Equipment	-	20,000	-	20,000	-
Total commodities	-	20,000	-	20,000	-
Contractual services:					
Professional services	-	231,572	214,571	17,001	-
Other contractual services	-	37,474,791	25,087,602	12,387,189	-
Total contractual services	-	37,706,363	25,302,173	12,404,190	-
Total public services	-	38,260,909	25,366,904	12,894,005	-
Total expenditures	-	38,260,909	25,366,904	12,894,005	-
Net change in fund balance	\$ -	\$ (38,029,337)	1,867	\$ 38,031,204	-
<b>Fund Balance, Beginning</b>			-		-
<b>Fund Balance, Ending</b>			\$ 1,867		\$ -

See notes to required supplementary information

## DuPage County, Illinois

Notes to Required Supplementary Information  
Year Ended November 30, 2021

### Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. Budget amounts are as originally adopted by the County Board. All annual appropriations lapse at fiscal year end.

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

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

Budgets were approved for all governmental funds except for the Environment Related Public Works Project Fund, U.S. Department of Homeland Security Fund, 2011 General Obligation Refunding Bonds - Drainage Project Fund, Du-Comm Construction Project Fund, Special Service Area #35 Lakes of Royce Renaissance 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	\$ 64,267,419	\$ 60,287,020
To adjust revenues for vaccines	279,342	-
To adjust expenditures for vaccines	-	275,699
Health Department Fund GAAP Basis	<u>\$ 64,546,761</u>	<u>\$ 60,562,719</u>

## **Supplementary Information**

## **DuPage County, Illinois**

### **General Fund**

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

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

**DuPage County, Illinois**

General Fund

Detailed Schedule of Revenues - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-1

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Taxes:					
Property taxes	\$ 24,907,700	\$ 24,907,700	\$ 24,855,864	\$ (51,836)	\$ 24,557,060
Retailers occupation tax	7,378,939	7,378,939	8,537,922	1,158,983	7,804,656
County-wide sales tax	36,662,243	49,722,266	49,795,985	73,719	39,517,665
RTA sales tax	47,862,117	59,722,143	59,298,819	(423,324)	49,736,661
Other tax	4,790,000	6,790,000	6,846,974	56,974	4,335,126
Total taxes	121,600,999	148,521,048	149,335,564	814,516	125,951,168
Fees, licenses and permits:					
Liquor licenses	140,000	140,000	94,275	(45,725)	141,836
Cable franchise license	1,300,000	1,300,000	959,418	(340,582)	1,219,224
Charitable games license	5,000	5,000	-	(5,000)	257
Total fees, licenses and permits	1,445,000	1,445,000	1,053,693	(391,307)	1,361,317
Intergovernmental revenue:					
State income tax	10,100,000	12,700,000	12,730,835	30,835	10,476,445
Personal property replacement taxes	3,000,000	5,100,000	5,163,023	63,023	2,941,032
Other state reimbursement	5,680,961	5,680,961	6,485,429	804,468	5,702,524
Other federal reimbursement	266,900	266,900	1,420,400	1,153,500	768,394
Other governmental agency reimbursement	1,638,368	1,638,368	1,578,203	(60,165)	1,487,797
Total intergovernmental	20,686,229	25,386,229	27,377,890	1,991,661	21,376,192
Charges for services:					
County Board	-	-	-	-	25,000
Clerk of the Circuit Court	11,986,500	11,986,500	11,825,596	(160,904)	10,308,625
Family Center	158,400	158,400	176,641	18,241	153,001
Circuit Court probation	80,600	80,600	48,638	(31,962)	45,359
DUI evaluation program	631,200	631,200	504,875	(126,325)	378,508
Public Defender	35,000	35,000	4,430	(30,570)	36,016
State's Attorney Children's Center	70,000	70,000	50,002	(19,998)	65,618
State's Attorney	110,000	110,000	88,968	(21,032)	141,131
Jail	340,000	340,000	181,391	(158,609)	227,242
Sheriff's Merit Commission	-	-	-	-	9,560
Sheriff	1,392,010	1,392,010	519,006	(873,004)	459,584
County Treasurer	18,000	18,000	14,953	(3,047)	8,152
Recorder of Deeds	2,515,000	4,115,000	4,952,435	837,435	4,120,664
County Clerk	716,500	716,500	561,393	(155,107)	482,944
Finance	100,000	100,000	70,809	(29,191)	180,266
Information technology	63,200	63,200	93,798	30,598	95,459
Facilities management	40,000	40,000	48,580	8,580	48,580
Total charges for services	18,256,410	19,856,410	19,141,515	(714,895)	16,785,709
Fines and forfeitures:					
State's Attorney	640,000	640,000	416,435	(223,565)	598,703
Sheriff	64,750	64,750	73,919	9,169	55,389
County Clerk	9,500	9,500	16,382	6,882	7,021
Clerk of the Circuit Court	1,800,000	1,800,000	1,993,087	193,087	3,090,606
County Treasurer	3,909,000	3,909,000	4,360,565	451,565	4,489,909
Total fines and forfeitures	6,423,250	6,423,250	6,860,388	437,138	8,241,628
Investment income	525,000	525,000	169,046	(355,954)	869,229
Miscellaneous	9,371,913	9,371,913	7,455,685	(1,916,228)	2,293,491
Total revenues	\$ 178,308,801	\$ 211,528,850	\$ 211,393,781	\$ (135,069)	\$ 176,878,734

**DuPage County, Illinois**

General Fund

Schedule of Expenditures - Final Budget and Actual - By Department

Year Ended November 30, 2021

C-2

	Personnel Services		Commodities		Contractual Services		Capital Outlay		Total		Variance From Budget Positive (Negative)
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
<b>Expenditures</b>											
General government:											
County Board	\$ 2,531,847	\$ 2,508,451	\$ 9,950	\$ 6,493	\$ 91,842	\$ 54,116	\$ -	\$ -	\$ 2,633,639	\$ 2,569,060	\$ 64,579
Liquor Control Commission	-	-	-	-	2,500	118	-	-	2,500	118	2,382
Ethics Commission	2,634	1,884	-	-	15,000	4,385	-	-	17,634	6,269	11,365
Facilities Management	6,752,175	6,704,425	1,071,246	990,962	5,434,312	5,049,742	-	-	13,257,733	12,745,129	512,604
Grounds	507,423	435,125	214,800	138,795	15,100	15,099	-	-	737,323	589,019	148,304
Information Technology	4,255,854	4,245,439	51,856	51,854	3,173,330	3,159,343	-	-	7,481,040	7,456,636	24,404
DUJIS-PRMS	447,992	447,989	2,800	-	73,103	2,552	-	-	523,895	450,541	73,354
Human Resources	1,604,612	1,400,651	10,500	9,311	160,558	134,343	-	-	1,775,670	1,544,305	231,365
Campus Security	397,323	397,083	12,355	11,980	984,720	983,811	-	-	1,394,398	1,392,874	1,524
Credit Union	238,493	237,490	-	-	3,245	-	-	-	241,738	237,490	4,248
General Finance	2,549,883	2,124,487	178,000	138,660	887,205	723,322	-	-	3,615,088	2,986,469	628,619
General Fund, Capital	-	-	-	-	-	-	6,520,534	6,343,703	6,520,534	6,343,703	176,831
General Fund Special Accounts	-	-	392,411	392,411	3,445,188	2,087,037	-	-	3,837,599	2,479,448	1,358,151
General Fund Insurance	966	966	-	-	415,236	383,147	-	-	416,202	384,113	32,089
Supervisor of Assessments	1,070,789	976,909	3,033	1,897	316,452	78,131	-	-	1,390,274	1,056,937	333,337
Board of Tax Review	239,726	223,658	800	800	5,740	4,118	-	-	246,266	228,576	17,690
County Auditor	761,923	719,764	3,735	3,724	6,450	6,408	-	-	772,108	729,896	42,212
County Clerk	1,515,440	1,429,552	14,990	11,410	3,660	3,262	-	-	1,534,090	1,444,224	89,866
County Clerk - Elections	2,129,653	1,941,435	352,966	335,020	1,900,871	1,377,555	-	-	4,383,490	3,654,010	729,480
Recorder of Deeds	1,564,388	1,371,467	24,000	6,470	179,950	156,305	-	-	1,768,338	1,534,242	234,096
Sheriff's Merit Commission	28,358	26,146	250	154	62,399	28,951	-	-	91,007	55,251	35,756
County Treasurer	1,965,457	1,949,008	11,490	11,219	239,745	238,546	-	-	2,216,692	2,198,773	17,919
Total general government	28,564,936	27,141,929	2,355,182	2,111,160	17,416,606	14,490,291	6,520,534	6,343,703	54,857,258	50,087,083	4,770,175
Public safety:											
Office of Emergency Management	1,039,479	931,289	1,479,710	1,477,929	61,400	45,132	-	-	2,580,589	2,454,350	126,239
County Coroner	1,728,817	1,728,605	-	-	373,318	360,151	-	-	2,102,135	2,088,756	13,379
Sheriff	4,197,338	4,187,683	616,581	413,618	1,232,149	833,485	-	-	6,046,068	5,434,786	611,282
Radio Dispatch	-	-	-	-	863,816	863,816	-	-	863,816	863,816	-
Crisis Intervention Training	-	-	4,600	-	87,900	81,017	-	-	92,500	81,017	11,483
Crime Laboratory	1,457,108	1,456,107	94,870	72,305	123,661	115,582	-	-	1,675,639	1,643,994	31,645
Court Security	10,195,277	10,195,218	9,585	159	8,125	1,315	-	-	10,212,987	10,196,692	16,295
Jail	32,764,819	31,386,971	1,432,868	1,227,850	1,991,893	1,838,565	-	-	36,189,580	34,453,386	1,736,194
Law Enforcement Bureau	18,386,971	18,382,717	298,923	267,519	270,105	171,311	-	-	18,955,999	18,821,547	134,452
Total public safety	69,769,809	68,268,590	3,937,137	3,459,380	5,012,367	4,310,374	-	-	78,719,313	76,038,344	2,680,969
Public services:											
Veterans Assistance Commission	209,541	209,540	1,489	1,234	252,672	215,313	-	-	463,702	426,087	37,615
Family Center	410,691	393,567	1,000	188	3,650	685	-	-	415,341	394,440	20,901
Human Services	1,268,158	1,065,054	18,145	11,434	1,132,548	1,038,419	-	-	2,418,851	2,114,907	303,944
Total public services	1,888,390	1,668,161	20,634	12,856	1,388,870	1,254,417	-	-	3,297,894	2,935,434	362,460

**DuPage County, Illinois**

General Fund

Schedule of Expenditures - Final Budget and Actual - By Department

Year Ended November 30, 2021

C-2

	Personnel Services		Commodities		Contractual Services		Capital Outlay		Total		Variance From Budget Positive (Negative)
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Judicial:											
Circuit Court	\$ 2,278,208	\$ 2,250,195	\$ 63,400	\$ 55,675	\$ 632,725	\$ 483,459	\$ -	\$ -	\$ 2,974,333	\$ 2,789,329	\$ 185,004
Jury Commission	233,990	233,462	34,662	23,559	299,657	199,535	-	-	568,309	456,556	111,753
Circuit Court Probation	12,747,188	12,078,298	428	-	353,300	181,848	-	-	13,100,916	12,260,146	840,770
DUI Evaluation Program	796,270	658,873	2,500	18	24,550	8,571	-	-	823,320	667,462	155,858
Public Defender	4,371,914	4,349,592	22,845	21,154	172,085	164,697	-	-	4,566,844	4,535,443	31,401
State's Attorney	13,327,712	13,275,343	105,182	96,810	449,898	401,034	-	-	13,882,792	13,773,187	109,605
SA, Children's Center	1,163,337	1,158,357	4,000	2,211	83,465	62,589	-	-	1,250,802	1,223,157	27,645
Clerk of the Circuit Court	10,472,326	10,136,347	55,000	43,222	470,050	447,444	-	-	10,997,376	10,627,013	370,363
Total judicial	45,390,945	44,140,467	288,017	242,649	2,485,730	1,949,177	-	-	48,164,692	46,332,293	1,832,399
Educational services:											
Regional Office of Education	974,063	963,266	12,846	12,804	189,689	187,324	-	-	1,176,598	1,163,394	13,204
Total educational services	974,063	963,266	12,846	12,804	189,689	187,324	-	-	1,176,598	1,163,394	13,204
Total expenditures	<u>\$ 146,588,143</u>	<u>\$ 142,182,413</u>	<u>\$ 6,613,816</u>	<u>\$ 5,838,849</u>	<u>\$ 26,493,262</u>	<u>\$ 22,191,583</u>	<u>\$ 6,520,534</u>	<u>\$ 6,343,703</u>	<u>\$ 186,215,755</u>	<u>\$ 176,556,548</u>	<u>\$ 9,659,207</u>

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	<b>2021</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget (Negative)</b>	<b>2020 Actual</b>
<b>County Board</b>					
Personnel services:					
Salaries	\$ 1,823,764	\$ 1,823,764	\$ 1,800,371	\$ 23,393	\$ 1,722,970
Benefits	5,400	708,083	708,080	3	324,174
Total personnel services	1,829,164	2,531,847	2,508,451	23,396	2,047,144
Commodities:					
Equipment	450	950	461	489	-
Other commodities	4,500	9,000	6,032	2,968	4,944
Total commodities	4,950	9,950	6,493	3,457	4,944
Contractual services:					
Professional services	18,684	13,684	4,990	8,694	5,833
Travel expenditure	19,000	19,000	-	19,000	7,955
Training and education	55,158	55,158	48,041	7,117	51,878
Other contractual services	4,000	4,000	1,085	2,915	210
Total contractual services	96,842	91,842	54,116	37,726	65,876
Total county board	1,930,956	2,633,639	2,569,060	64,579	2,117,964



**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	2021			Variance With Final Budget (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Liquor Control Commission</b>					
Contractual services:					
Professional services	\$ 2,500	\$ 2,500	\$ 118	\$ 2,382	\$ 186
Total contractual services	2,500	2,500	118	2,382	186
Total liquor control commission	2,500	2,500	118	2,382	186
<b>Ethics Commission</b>					
Personnel services:					
Salaries	2,500	2,500	1,750	750	875
Benefits	-	134	134	-	-
Total personnel services	2,500	2,634	1,884	750	875
Contractual services:					
Professional services	15,000	15,000	4,385	10,615	4,636
Total contractual services	15,000	15,000	4,385	10,615	4,636
Total ethics commission	17,500	17,634	6,269	11,365	5,511
<b>Facilities Management</b>					
Personnel services:					
Salaries	4,952,214	4,949,839	4,902,112	47,727	4,865,179
Benefits	-	1,802,336	1,802,313	23	877,381
Total personnel services	4,952,214	6,752,175	6,704,425	47,750	5,742,560
Commodities:					
Equipment	120,000	223,346	208,210	15,136	119,044
Other commodities	752,900	847,900	782,752	65,148	707,976
Total commodities	872,900	1,071,246	990,962	80,284	827,020
Contractual services:					
Professional services	83,250	125,437	117,698	7,739	87,450
Utilities	3,720,892	3,604,358	3,388,656	215,702	3,283,576
Repairs and maintenance	1,265,944	1,196,550	1,086,912	109,638	1,212,679
Rentals	334,866	334,866	315,387	19,479	305,080
Travel expenditure	1,137	1,137	513	624	81
Training and education	10,666	10,666	9,716	950	10,221
Other contractual services	152,557	161,298	130,860	30,438	163,156
Total contractual services	5,569,312	5,434,312	5,049,742	384,570	5,062,243
Total facilities management	11,394,426	13,257,733	12,745,129	512,604	11,631,823

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	2021			Variance With Final Budget (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Grounds</b>					
Personnel services:					
Salaries	\$ 388,551	\$ 388,551	\$ 316,257	\$ 72,294	\$ 292,680
Benefits	5,600	118,872	118,868	4	111,894
Total personnel services	394,151	507,423	435,125	72,298	404,574
Commodities:					
Equipment	6,000	12,000	10,617	1,383	370
Other commodities	208,900	202,800	128,178	74,622	136,087
Total commodities	214,900	214,800	138,795	76,005	136,457
Contractual services:					
Other contractual services	15,000	15,100	15,099	1	9,310
Total contractual services	15,000	15,100	15,099	1	9,310
Total grounds	624,051	737,323	589,019	148,304	550,341
<b>Information Technology</b>					
Personnel services:					
Salaries	3,249,103	3,226,355	3,215,941	10,414	3,285,631
Benefits	-	1,029,499	1,029,498	1	380,099
Total personnel services	3,249,103	4,255,854	4,245,439	10,415	3,665,730
Commodities:					
Equipment	86,000	51,183	51,182	1	60,344
Other commodities	3,000	673	672	1	1,350
Total commodities	89,000	51,856	51,854	2	61,694
Contractual services:					
Professional services	399,200	487,702	487,702	-	468,244
Utilities	404,000	238,810	238,809	1	325,404
Repairs and maintenance	150,362	117,226	117,226	-	122,664
Rentals	127,431	111,172	111,172	-	101,907
Travel expenditure	1,850	-	-	-	321
Training and education	26,700	29,082	29,082	-	33,320
Other contractual services	1,985,843	2,189,338	2,175,352	13,986	2,330,065
Total contractual services	3,095,386	3,173,330	3,159,343	13,987	3,381,925
Total information technology	6,433,489	7,481,040	7,456,636	24,404	7,109,349

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	<b>2021</b>			<b>Variance With Final Budget (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>DUJIS-PRMS</b>					
Personnel services:					
Salaries	\$ 331,000	\$ 335,634	\$ 335,633	\$ 1	\$ 332,272
Benefits	-	112,358	112,356	2	45,845
Total personnel services	331,000	447,992	447,989	3	378,117
Commodities:					
Equipment	2,800	2,800	-	2,800	2,408
Total commodities	2,800	2,800	-	2,800	2,408
Contractual services:					
Professional services	50,000	49,647	-	49,647	-
Travel expenditure	8,403	8,403	-	8,403	-
Training and education	10,100	10,100	-	10,100	-
Other contractual services	4,600	4,953	2,552	2,401	-
Total contractual services	73,103	73,103	2,552	70,551	-
Total DUJIS-PRMS	406,903	523,895	450,541	73,354	380,525
<b>Human Resources</b>					
Personnel services:					
Salaries	1,210,231	1,210,231	1,025,949	184,282	943,619
Benefits	35,000	394,381	374,702	19,679	185,130
Total personnel services	1,245,231	1,604,612	1,400,651	203,961	1,128,749
Commodities:					
Equipment	3,000	1,500	340	1,160	951
Other commodities	7,500	9,000	8,971	29	7,869
Total commodities	10,500	10,500	9,311	1,189	8,820
Contractual services:					
Professional services	50,000	50,000	32,163	17,837	217,959
Travel expenditure	100	100	-	100	-
Training and education	3,500	7,750	6,311	1,439	3,617
Other contractual services	18,250	102,708	95,869	6,839	82,986
Total contractual services	71,850	160,558	134,343	26,215	304,562
Total human resources	1,327,581	1,775,670	1,544,305	231,365	1,442,131

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	<b>2021</b>			<b>Variance With Final Budget (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Campus Security</b>					
Personnel services:					
Salaries	\$ 279,362	\$ 280,655	\$ 280,418	\$ 237	\$ 274,740
Benefits	-	116,668	116,665	3	51,419
Total personnel services	<u>279,362</u>	<u>397,323</u>	<u>397,083</u>	<u>240</u>	<u>326,159</u>
Commodities:					
Equipment	2,647	1,243	1,241	2	7,716
Other commodities	<u>15,504</u>	<u>11,112</u>	<u>10,739</u>	<u>373</u>	<u>18,606</u>
Total commodities	<u>18,151</u>	<u>12,355</u>	<u>11,980</u>	<u>375</u>	<u>26,322</u>
Contractual services:					
Professional services	900,000	925,963	925,962	1	872,548
Repairs and maintenance	37,968	53,337	53,086	251	39,524
Travel expenditure	500	250	8	242	45
Training and education	450	360	195	165	195
Other contractual services	<u>4,720</u>	<u>4,810</u>	<u>4,560</u>	<u>250</u>	<u>4,245</u>
Total contractual services	<u>943,638</u>	<u>984,720</u>	<u>983,811</u>	<u>909</u>	<u>916,557</u>
Total campus security	<u>1,241,151</u>	<u>1,394,398</u>	<u>1,392,874</u>	<u>1,524</u>	<u>1,269,038</u>
<b>Credit Union</b>					
Personnel services:					
Salaries	179,680	183,991	182,989	1,002	176,821
Benefits	-	54,502	54,501	1	19,573
Total personnel services	<u>179,680</u>	<u>238,493</u>	<u>237,490</u>	<u>1,003</u>	<u>196,394</u>
Contractual services:					
Other contractual services	<u>3,245</u>	<u>3,245</u>	<u>-</u>	<u>3,245</u>	<u>-</u>
Total contractual services	<u>3,245</u>	<u>3,245</u>	<u>-</u>	<u>3,245</u>	<u>-</u>
Total credit union	<u>182,925</u>	<u>241,738</u>	<u>237,490</u>	<u>4,248</u>	<u>196,394</u>

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	2021			Variance With Final Budget (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>General Finance</b>					
Personnel services:					
Salaries	\$ 2,001,296	\$ 2,001,296	\$ 1,587,495	\$ 413,801	\$ 1,696,507
Benefits	-	548,587	536,992	11,595	272,916
Total personnel services	2,001,296	2,549,883	2,124,487	425,396	1,969,423
Commodities:					
Equipment	500	500	138	362	886
Other commodities	177,500	177,500	138,522	38,978	118,646
Total commodities	178,000	178,000	138,660	39,340	119,532
Contractual services:					
Professional services	376,930	418,780	356,656	62,124	304,934
Repairs and maintenance	1,200	1,200	1,044	156	1,030
Rentals	287,900	285,550	201,261	84,289	207,010
Travel expenditure	1,700	1,700	55	1,645	57
Training and education	7,500	7,500	5,297	2,203	1,715
Other contractual services	180,575	172,475	159,009	13,466	143,491
Total contractual services	855,805	887,205	723,322	163,883	658,237
Total general finance	3,035,101	3,615,088	2,986,469	628,619	2,747,192
<b>General Fund - Capital</b>					
Capital outlay:					
Capital outlay	276,000	6,520,534	6,343,703	176,831	2,522,494
Total capital outlay	276,000	6,520,534	6,343,703	176,831	2,522,494
Total general fund, capital	276,000	6,520,534	6,343,703	176,831	2,522,494
<b>General Fund Special Accounts</b>					
Personnel services:					
Salaries	1,000,000	-	-	-	-
Benefits	2,900,000	-	-	-	-
Total personnel services	3,900,000	-	-	-	-
Commodities:					
Other commodities	400,000	392,411	392,411	-	305,169
Total commodities	400,000	392,411	392,411	-	305,169
Contractual services:					
Professional services	1,395,000	1,714,534	546,654	1,167,880	1,258,110
Repairs and maintenance	390,000	336,654	229,777	106,877	242,280
Matching funds / contributions	738,000	838,000	835,225	2,775	887,000
Other contractual services	1,006,587	556,000	475,381	80,619	425,544
Total contractual services	3,529,587	3,445,188	2,087,037	1,358,151	2,812,934
Total general fund special accounts	7,829,587	3,837,599	2,479,448	1,358,151	3,118,103

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	2021			Variance With Final Budget (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>General Fund Insurance</b>					
Personnel services:					
Benefits	\$ 13,545,000	\$ 966	\$ 966	\$ -	\$ -
Total personnel services	13,545,000	966	966	-	-
Contractual services:					
Professional services	120,000	186,442	186,442	-	125,431
Insurance	250,000	228,794	196,705	32,089	203,560
Total contractual services	370,000	415,236	383,147	32,089	328,991
Total general fund insurance	13,915,000	416,202	384,113	32,089	328,991
<b>Supervisor of Assessments</b>					
Personnel services:					
Salaries	795,424	811,424	717,548	93,876	736,242
Benefits	-	259,365	259,361	4	175,547
Total personnel services	795,424	1,070,789	976,909	93,880	911,789
Commodities:					
Equipment	1,000	1,000	-	1,000	-
Other commodities	2,033	2,033	1,897	136	1,968
Total commodities	3,033	3,033	1,897	1,136	1,968
Contractual services:					
Professional services	44,025	28,025	-	28,025	-
Repairs and maintenance	3,200	3,200	-	3,200	-
Travel expenditure	1,000	1,000	207	793	204
Training and education	6,800	6,800	3,640	3,160	4,673
Other contractual services	277,427	277,427	74,284	203,143	126,083
Total contractual services	332,452	316,452	78,131	238,321	130,960
Total supervisor of assessments	1,130,909	1,390,274	1,056,937	333,337	1,044,717

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2020 Actual
<b>Board of Tax Review</b>					
Personnel services:					
Salaries	\$ 160,944	\$ 161,429	\$ 145,363	\$ 16,066	\$ 150,036
Benefits	-	78,297	78,295	2	43,308
Total personnel services	160,944	239,726	223,658	16,068	193,344
Commodities:					
Other commodities	800	800	800	-	779
Total commodities	800	800	800	-	779
Contractual services:					
Travel expenditure	5,000	5,000	3,678	1,322	3,937
Training and education	440	440	440	-	440
Other contractual services	300	300	-	300	-
Total contractual services	5,740	5,740	4,118	1,622	4,377
Total board of tax review	167,484	246,266	228,576	17,690	198,500
<b>County Auditor</b>					
Personnel services:					
Salaries	547,000	547,000	507,972	39,028	590,157
Benefits	5,400	214,923	211,792	3,131	213,708
Total personnel services	552,400	761,923	719,764	42,159	803,865
Commodities:					
Equipment	500	3,485	3,479	6	72
Other commodities	250	250	245	5	237
Total commodities	750	3,735	3,724	11	309
Contractual services:					
Travel expenditure	750	60	33	27	-
Training and education	8,625	6,260	6,250	10	5,267
Other contractual services	60	130	125	5	88
Total contractual services	9,435	6,450	6,408	42	5,355
Total county auditor	562,585	772,108	729,896	42,212	809,529

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	<b>2021</b>			<b>Variance With Final Budget (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>County Clerk</b>					
Personnel services:					
Salaries	\$ 1,109,254	\$ 1,109,254	\$ 1,028,770	\$ 80,484	\$ 1,086,536
Benefits	5,400	406,186	400,782	5,404	192,721
Total personnel services	1,114,654	1,515,440	1,429,552	85,888	1,279,257
Commodities:					
Equipment	1,400	1,195	895	300	804
Other commodities	14,000	13,795	10,515	3,280	11,282
Total commodities	15,400	14,990	11,410	3,580	12,086
Contractual services:					
Repairs and maintenance	460	480	480	-	216
Travel expenditure	400	615	601	14	-
Training and education	1,400	1,400	1,115	285	1,020
Other contractual services	990	1,165	1,066	99	1,157
Total contractual services	3,250	3,660	3,262	398	2,393
Total county clerk	1,133,304	1,534,090	1,444,224	89,866	1,293,736
<b>County Clerk - Elections</b>					
Personnel services:					
Salaries	1,571,029	1,571,029	1,382,813	188,216	1,818,760
Benefits	-	558,624	558,622	2	220,938
Total personnel services	1,571,029	2,129,653	1,941,435	188,218	2,039,698
Commodities:					
Equipment	25,000	27,999	12,024	15,975	946,930
Other commodities	82,000	324,967	322,996	1,971	463,239
Total commodities	107,000	352,966	335,020	17,946	1,410,169
Contractual services:					
Professional services	540,694	229,340	197,461	31,879	668,795
Utilities	34,236	57,346	55,853	1,493	91,803
Repairs and maintenance	30,375	30,375	13,656	16,719	87,782
Rentals	91,364	48,934	15,543	33,391	155,773
Travel expenditure	13,400	13,400	5,082	8,318	3,678
Training and education	11,045	11,045	700	10,345	-
Other contractual services	1,263,723	1,510,431	1,089,260	421,171	3,745,546
Total contractual services	1,984,837	1,900,871	1,377,555	523,316	4,753,377
Total county clerk, elections	3,662,866	4,383,490	3,654,010	729,480	8,203,244



**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	2021			Variance With Final Budget (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Recorder of Deeds</b>					
Personnel services:					
Salaries	\$ 1,235,185	\$ 1,235,185	\$ 1,042,266	\$ 192,919	\$ 1,270,127
Benefits	5,400	329,203	329,201	2	297,799
Total personnel services	1,240,585	1,564,388	1,371,467	192,921	1,567,926
Commodities:					
Equipment	2,500	2,500	299	2,201	2,500
Other commodities	21,500	21,500	6,171	15,329	8,496
Total commodities	24,000	24,000	6,470	17,530	10,996
Contractual services:					
Professional services	50,000	50,000	49,968	32	50,000
Repairs and maintenance	22,500	22,500	13,957	8,543	11,193
Rentals	8,500	8,500	8,500	-	8,234
Travel expenditure	3,000	3,000	2,176	824	101
Training and education	2,700	2,700	1,335	1,365	1,785
Other contractual services	93,250	93,250	80,369	12,881	87,222
Total contractual services	179,950	179,950	156,305	23,645	158,535
Total recorder of deeds	1,444,535	1,768,338	1,534,242	234,096	1,737,457
<b>Sheriff's Merit Commission</b>					
Personnel services:					
Salaries	26,400	26,500	24,288	2,212	27,076
Benefits	-	1,858	1,858	-	-
Total personnel services	26,400	28,358	26,146	2,212	27,076
Commodities:					
Other commodities	250	250	154	96	319
Total commodities	250	250	154	96	319
Contractual services:					
Professional services	62,150	60,550	27,857	32,693	33,769
Other contractual services	349	1,849	1,094	755	886
Total contractual services	62,499	62,399	28,951	33,448	34,655
Total sheriff's merit commission	89,149	91,007	55,251	35,756	62,050

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	2021			Variance With Final Budget (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>County Treasurer</b>					
Personnel services:					
Salaries	\$ 1,421,796	\$ 1,407,096	\$ 1,390,648	\$ 16,448	\$ 1,355,757
Benefits	5,400	558,361	558,360	1	182,791
Total personnel services	1,427,196	1,965,457	1,949,008	16,449	1,538,548
Commodities:					
Equipment	1,000	1,190	1,028	162	399
Other commodities	8,500	10,300	10,191	109	9,507
Total commodities	9,500	11,490	11,219	271	9,906
Contractual services:					
Professional services	62,000	67,100	67,063	37	62,306
Utilities	60	60	-	60	35
Repairs and maintenance	3,400	3,400	3,221	179	2,253
Rentals	1,000	-	-	-	-
Training and education	2,275	2,400	2,100	300	85
Other contractual services	150,200	166,785	166,162	623	131,634
Total contractual services	218,935	239,745	238,546	1,199	196,313
Total county treasurer	1,655,631	2,216,692	2,198,773	17,919	1,744,767
<b>Office of Emergency Management</b>					
Personnel services:					
Salaries	786,504	786,229	679,148	107,081	735,156
Benefits	-	253,250	252,141	1,109	120,522
Total personnel services	786,504	1,039,479	931,289	108,190	855,678
Commodities:					
Equipment	1,500	1,500	1,448	52	95
Other commodities	9,000	1,478,210	1,476,481	1,729	3,466
Total commodities	10,500	1,479,710	1,477,929	1,781	3,561
Contractual services:					
Professional services	47,000	46,850	37,990	8,860	37,990
Utilities	3,000	3,000	2,336	664	2,626
Repairs and maintenance	700	700	403	297	-
Travel expenditure	2,500	2,500	183	2,317	45
Training and education	1,600	1,600	275	1,325	354
Other contractual services	6,600	6,750	3,945	2,805	2,477
Total contractual services	61,400	61,400	45,132	16,268	43,492
Total office of emergency management	858,404	2,580,589	2,454,350	126,239	902,731

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	2021			Variance With Final Budget (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>County Coroner</b>					
Personnel services:					
Salaries	\$ 1,234,400	\$ 1,309,843	\$ 1,309,634	\$ 209	\$ 1,286,754
Benefits	5,400	418,974	418,971	3	157,115
Total personnel services	1,239,800	1,728,817	1,728,605	212	1,443,869
Contractual services:					
Professional services	300,000	373,318	360,151	13,167	290,730
Total contractual services	300,000	373,318	360,151	13,167	290,730
Total county coroner	1,539,800	2,102,135	2,088,756	13,379	1,734,599
<b>Sheriff</b>					
Personnel services:					
Salaries	2,608,059	2,670,428	2,662,925	7,503	2,047,752
Benefits	3,500	1,526,910	1,524,758	2,152	392,421
Total personnel services	2,611,559	4,197,338	4,187,683	9,655	2,440,173
Commodities:					
Equipment	244,215	231,562	158,462	73,100	217,026
Other commodities	785,019	385,019	255,156	129,863	290,023
Total commodities	1,029,234	616,581	413,618	202,963	507,049
Contractual services:					
Professional services	281,500	329,300	272,395	56,905	154,066
Utilities	245,000	300,000	291,529	8,471	235,676
Repairs and maintenance	90,937	110,659	108,637	2,022	185,154
Travel expenditure	5,750	1,250	197	1,053	96
Training and education	99,625	29,625	18,573	11,052	8,842
Other contractual services	436,500	461,315	142,154	319,161	57,557
Total contractual services	1,159,312	1,232,149	833,485	398,664	641,391
Total sheriff	4,800,105	6,046,068	5,434,786	611,282	3,588,613
<b>Radio Dispatch</b>					
Personnel services:					
Salaries	-	-	-	-	993,801
Benefits	-	-	-	-	289,236
Total personnel services	-	-	-	-	1,283,037
Commodities:					
Equipment	-	-	-	-	11,155
Other commodities	-	-	-	-	1,573
Total commodities	-	-	-	-	12,728
Contractual services:					
Other professional services	863,816	863,816	863,816	-	-
Total contractual services	863,816	863,816	863,816	-	-
Total radio dispatch	863,816	863,816	863,816	-	1,295,765

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	<b>2021</b>			<b>Variance With Final Budget (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Crisis Intervention Training</b>					
Commodities:					
Equipment	\$ 600	\$ 600	\$ -	\$ 600	\$ -
Other commodities	4,000	4,000	-	4,000	1,334
Total commodities	4,600	4,600	-	4,600	1,334
Contractual services:					
Professional services	71,400	71,400	70,350	1,050	70,000
Training and education	15,000	15,000	9,675	5,325	9,113
Other contractual services	1,500	1,500	992	508	1,005
Total contractual services	87,900	87,900	81,017	6,883	80,118
Total crisis intervention training	92,500	92,500	81,017	11,483	81,452
<b>Crime Laboratory</b>					
Personnel services:					
Salaries	1,005,701	1,135,061	1,134,060	1,001	995,295
Benefits	-	322,047	322,047	-	96,267
Total personnel services	1,005,701	1,457,108	1,456,107	1,001	1,091,562
Commodities:					
Other commodities	100,800	94,870	72,305	22,565	29,215
Total commodities	100,800	94,870	72,305	22,565	29,215
Contractual services:					
Professional services	-	4,550	4,550	-	680
Utilities	-	-	-	-	1,465
Repairs and maintenance	113,201	108,651	103,363	5,288	64,347
Travel expenditure	1,000	1,000	-	1,000	-
Training and education	3,530	3,530	1,740	1,790	7,795
Other contractual services	-	5,930	5,929	1	-
Total contractual services	117,731	123,661	115,582	8,079	74,287
Total crime laboratory	1,224,232	1,675,639	1,643,994	31,645	1,195,064

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	<b>2021</b>			<b>Variance With Final Budget (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Court Security</b>					
Personnel services:					
Salaries	\$ 6,373,452	\$ 6,387,635	\$ 6,387,632	\$ 3	\$ 6,252,866
Benefits	6,500	3,807,642	3,807,586	56	1,210,272
Total personnel services	6,379,952	10,195,277	10,195,218	59	7,463,138
Commodities:					
Equipment	6,000	6,000	-	6,000	896
Other commodities	3,585	3,585	159	3,426	1,660
Total commodities	9,585	9,585	159	9,426	2,556
Contractual services:					
Travel expenditure	500	500	-	500	-
Training and education	7,500	7,500	1,315	6,185	250
Other contractual services	125	125	-	125	-
Total contractual services	8,125	8,125	1,315	6,810	250
Total court security	6,397,662	10,212,987	10,196,692	16,295	7,465,944
<b>Jail</b>					
Personnel services:					
Salaries	20,737,351	21,496,255	20,547,628	948,627	20,390,050
Benefits	90,500	11,268,564	10,839,343	429,221	2,908,315
Total personnel services	20,827,851	32,764,819	31,386,971	1,377,848	23,298,365
Commodities:					
Equipment	27,000	27,000	22,474	4,526	35,330
Other commodities	1,421,670	1,405,868	1,205,376	200,492	1,057,144
Total commodities	1,448,670	1,432,868	1,227,850	205,018	1,092,474
Contractual services:					
Professional services	574,511	1,687,545	1,591,912	95,633	402,855
Utilities	14,063	14,063	8,865	5,198	5,206
Repairs and maintenance	5,498	9,498	8,406	1,092	11,375
Travel expenditure	31,334	31,334	25,518	5,816	23,649
Training and education	66,753	66,753	35,855	30,898	2,147
Other contractual services	192,300	182,700	168,009	14,691	151,472
Total contractual services	884,459	1,991,893	1,838,565	153,328	596,704
Total jail	23,160,980	36,189,580	34,453,386	1,736,194	24,987,543

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	<b>2021</b>			<b>Variance With Final Budget (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Law Enforcement Bureau</b>					
Personnel services:					
Salaries	\$ 10,888,834	\$ 11,349,516	\$ 11,349,514	\$ 2	\$ 11,608,784
Benefits	61,000	7,037,455	7,033,203	4,252	2,423,099
Total personnel services	10,949,834	18,386,971	18,382,717	4,254	14,031,883
Commodities:					
Equipment	40,889	201,757	195,182	6,575	142,923
Other commodities	56,750	97,166	72,337	24,829	101,305
Total commodities	97,639	298,923	267,519	31,404	244,228
Contractual services:					
Professional services	61,900	84,300	27,997	56,303	98,471
Utilities	2,500	2,500	1,850	650	1,331
Repairs and maintenance	25,800	28,148	22,487	5,661	26,491
Travel expenditure	16,250	28,250	23,564	4,686	4,417
Training and education	70,457	76,907	60,905	16,002	70,689
Other contractual services	50,000	50,000	34,508	15,492	23,516
Total contractual services	226,907	270,105	171,311	98,794	224,915
Total law enforcement bureau	11,274,380	18,955,999	18,821,547	134,452	14,501,026
<b>Veterans Assistance Commission</b>					
Personnel services:					
Salaries	161,129	163,385	163,385	-	163,977
Benefits	-	46,156	46,155	1	13,064
Total personnel services	161,129	209,541	209,540	1	177,041
Commodities:					
Other commodities	1,489	1,489	1,234	255	1,115
Total commodities	1,489	1,489	1,234	255	1,115
Contractual services:					
Professional services	111	111	-	111	56
Insurance	1,704	1,940	1,940	-	1,839
Utilities	-	143	142	1	-
Travel expenditure	1,886	1,930	1,759	171	346
Training and education	865	1,095	1,095	-	800
Other contractual services	248,106	247,453	210,377	37,076	194,394
Total contractual services	252,672	252,672	215,313	37,359	197,435
Total veterans assistance commission	415,290	463,702	426,087	37,615	375,591

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	<b>2021</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget (Negative)</b>	<b>2020 Actual</b>
<b>Outside Agency Support Service</b>					
Contractual services:					
Other contractual services	\$ -	\$ -	\$ -	\$ -	\$ 998,170
Total contractual services	-	-	-	-	998,170
Total outside agency support service	-	-	-	-	998,170
<b>Family Center</b>					
Personnel services:					
Salaries	355,048	306,648	294,612	12,036	248,276
Benefits	-	104,043	98,955	5,088	58,933
Total personnel services	355,048	410,691	393,567	17,124	307,209
Commodities:					
Other commodities	1,000	1,000	188	812	-
Total commodities	1,000	1,000	188	812	-
Contractual services:					
Professional services	900	900	-	900	-
Travel expenditure	250	250	-	250	-
Training and education	2,500	2,500	685	1,815	-
Total contractual services	3,650	3,650	685	2,965	-
Total family center	359,698	415,341	394,440	20,901	307,209

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	<b>2021</b>			<b>Variance With Final Budget (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Human Services</b>					
Personnel services:					
Salaries	\$ 968,529	\$ 968,529	\$ 767,766	\$ 200,763	\$ 771,502
Benefits	-	299,629	297,288	2,341	135,487
Total personnel services	968,529	1,268,158	1,065,054	203,104	906,989
Commodities:					
Equipment	3,000	10,645	6,909	3,736	292
Other commodities	7,500	7,500	4,525	2,975	4,134
Total commodities	10,500	18,145	11,434	6,711	4,426
Contractual services:					
Professional services	154,500	119,855	112,532	7,323	124,705
Utilities	10,000	10,000	9,726	274	4,693
Travel expenditure	8,000	8,000	53	7,947	711
Training and education	2,268	2,268	761	1,507	600
Matching funds	200,000	337,000	337,000	-	250,000
Other contractual services	600,425	655,425	578,347	77,078	433,028
Total contractual services	975,193	1,132,548	1,038,419	94,129	813,737
Total human services	1,954,222	2,418,851	2,114,907	303,944	1,725,152
<b>Circuit Court</b>					
Personnel services:					
Salaries	1,629,018	1,621,518	1,593,506	28,012	1,675,508
Benefits	-	656,690	656,689	1	421,794
Total personnel services	1,629,018	2,278,208	2,250,195	28,013	2,097,302
Commodities:					
Equipment	5,400	14,860	10,845	4,015	5,373
Other commodities	58,000	48,540	44,830	3,710	46,741
Total commodities	63,400	63,400	55,675	7,725	52,114
Contractual services:					
Professional services	426,000	425,990	297,944	128,046	320,459
Utilities	-	10	10	-	-
Repairs and maintenance	1,500	1,500	586	914	1,560
Travel expenditure	1,500	1,500	-	1,500	536
Training and education	1,225	1,225	368	857	1,150
Other contractual services	202,500	202,500	184,551	17,949	2,556
Total contractual services	632,725	632,725	483,459	149,266	326,261
Total circuit court	2,325,143	2,974,333	2,789,329	185,004	2,475,677



**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	<b>2021</b>			<b>Variance With Final Budget (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Jury Commission</b>					
Personnel services:					
Salaries	\$ 174,928	\$ 184,571	\$ 184,044	\$ 527	\$ 194,196
Benefits	-	49,419	49,418	1	85,374
Total personnel services	174,928	233,990	233,462	528	279,570
Commodities:					
Equipment	500	2,002	1,830	172	5,618
Other commodities	34,162	32,660	21,729	10,931	20,555
Total commodities	34,662	34,662	23,559	11,103	26,173
Contractual services:					
Professional services	2,000	2,000	-	2,000	150
Rentals	6,000	3,857	-	3,857	-
Other contractual services	293,800	293,800	199,535	94,265	113,321
Total contractual services	301,800	299,657	199,535	100,122	113,471
Total jury commission	511,390	568,309	456,556	111,753	419,214
<b>Circuit Court Probation</b>					
Personnel services:					
Salaries	9,445,199	9,424,649	8,755,761	668,888	8,923,816
Benefits	-	3,322,539	3,322,537	2	1,423,038
Total personnel services	9,445,199	12,747,188	12,078,298	668,890	10,346,854
Commodities:					
Other commodities	428	428	-	428	58
Total commodities	428	428	-	428	58
Contractual services:					
Professional services	47,250	47,250	42,292	4,958	39,356
Rentals	85,000	94,800	92,445	2,355	126,687
Other contractual services	221,050	211,250	47,111	164,139	160,612
Total contractual services	353,300	353,300	181,848	171,452	326,655
Total circuit court probation	9,798,927	13,100,916	12,260,146	840,770	10,673,567

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	<b>2021</b>			<b>Variance With Final Budget (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>DUI Evaluation Program</b>					
Personnel services:					
Salaries	\$ 603,131	\$ 602,781	\$ 465,385	\$ 137,396	\$ 503,819
Benefits	-	193,489	193,488	1	126,370
Total personnel services	603,131	796,270	658,873	137,397	630,189
Commodities:					
Other commodities	2,500	2,500	18	2,482	331
Total commodities	2,500	2,500	18	2,482	331
Contractual services:					
Professional services	20,000	18,000	5,235	12,765	6,158
Utilities	-	2,000	1,497	503	-
Travel expenditure	800	800	-	800	-
Training and education	3,750	3,750	1,839	1,911	907
Total contractual services	24,550	24,550	8,571	15,979	7,065
Total DUI evaluation program	630,181	823,320	667,462	155,858	637,585
<b>Public Defender</b>					
Personnel services:					
Salaries	3,254,082	3,254,082	3,231,762	22,320	2,993,946
Benefits	5,400	1,117,832	1,117,830	2	495,526
Total personnel services	3,259,482	4,371,914	4,349,592	22,322	3,489,472
Commodities:					
Equipment	2,500	2,845	2,844	1	2,178
Other commodities	20,000	20,000	18,310	1,690	16,824
Total commodities	22,500	22,845	21,154	1,691	19,002
Contractual services:					
Professional services	42,500	37,069	37,008	61	11,795
Repairs and maintenance	500	500	485	15	201
Travel expenditure	3,700	2,133	344	1,789	219
Training and education	19,500	19,208	15,038	4,170	14,919
Other contractual services	106,230	113,175	111,822	1,353	109,502
Total contractual services	172,430	172,085	164,697	7,388	136,636
Total public defender	3,454,412	4,566,844	4,535,443	31,401	3,645,110

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	2021			Variance With Final Budget (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>State's Attorney</b>					
Personnel services:					
Salaries	\$ 9,931,964	\$ 9,775,784	\$ 9,723,417	\$ 52,367	\$ 8,889,382
Benefits	5,400	3,551,928	3,551,926	2	1,448,270
Total personnel services	9,937,364	13,327,712	13,275,343	52,369	10,337,652
Commodities:					
Equipment	6,500	8,682	8,220	462	5,906
Other commodities	98,500	96,500	88,590	7,910	80,032
Total commodities	105,000	105,182	96,810	8,372	85,938
Contractual services:					
Professional services	171,500	329,498	325,569	3,929	258,043
Utilities	13,900	13,900	13,246	654	13,375
Repairs and maintenance	2,800	3,300	2,873	427	2,445
Rentals	600	3,084	3,083	1	1,626
Travel expenditure	22,700	22,164	4,025	18,139	4,378
Training and education	44,700	44,700	36,949	7,751	36,256
Other contractual services	37,700	33,252	15,289	17,963	15,070
Total contractual services	293,900	449,898	401,034	48,864	331,193
Total state's attorney	10,336,264	13,882,792	13,773,187	109,605	10,754,783
<b>SA, Children's Center</b>					
Personnel services:					
Salaries	658,790	658,790	653,839	4,951	561,350
Benefits	-	504,547	504,518	29	204,416
Total personnel services	658,790	1,163,337	1,158,357	4,980	765,766
Commodities:					
Equipment	2,000	2,000	1,070	930	-
Other commodities	2,000	2,000	1,141	859	238
Total commodities	4,000	4,000	2,211	1,789	238
Contractual services:					
Professional services	13,000	12,650	2,095	10,555	502
Utilities	6,000	6,000	5,634	366	5,532
Travel expenditure	3,100	3,100	39	3,061	24
Training and education	4,700	4,700	2,849	1,851	2,840
Matching funds	45,906	45,906	45,906	-	45,906
Other contractual services	10,759	11,109	6,066	5,043	5,391
Total contractual services	83,465	83,465	62,589	20,876	60,195
Total SA, children's center	746,255	1,250,802	1,223,157	27,645	826,199

**DuPage County, Illinois**

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

C-3

	2021			Variance With Final Budget (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Clerk of the Circuit Court</b>					
Personnel services:					
Salaries	\$ 7,466,515	\$ 7,466,515	\$ 7,130,539	\$ 335,976	\$ 7,387,312
Benefits	5,400	3,005,811	3,005,808	3	1,559,143
Total personnel services	7,471,915	10,472,326	10,136,347	335,979	8,946,455
Commodities:					
Equipment	5,000	5,000	2,792	2,208	1,151
Other commodities	50,000	50,000	40,430	9,570	41,503
Total commodities	55,000	55,000	43,222	11,778	42,654
Contractual services:					
Professional services	107,000	45,742	43,992	1,750	68,660
Repairs and maintenance	11,000	11,000	6,851	4,149	9,443
Rentals	45,000	45,000	41,022	3,978	44,525
Travel expenditure	10,050	2,050	1,546	504	4,046
Other contractual services	297,000	366,258	354,033	12,225	279,191
Total contractual services	470,050	470,050	447,444	22,606	405,865
Total clerk of the circuit court	7,996,965	10,997,376	10,627,013	370,363	9,394,974
<b>Regional Office of Education</b>					
Personnel services:					
Salaries	651,709	675,526	665,696	9,830	664,148
Benefits	7,015	298,537	297,570	967	192,394
Total personnel services	658,724	974,063	963,266	10,797	856,542
Commodities:					
Equipment	9,237	6,430	6,428	2	13,487
Other commodities	5,384	6,416	6,376	40	7,882
Total commodities	14,621	12,846	12,804	42	21,369
Contractual services:					
Professional services	162,986	160,242	157,897	2,345	150,246
Repairs and maintenance	499	1,901	1,900	1	145
Travel expenditure	10,255	3,243	3,229	14	4,500
Training and education	4,969	6,103	6,103	-	2,248
Other contractual services	1,212	18,200	18,195	5	2,571
Total contractual services	179,921	189,689	187,324	2,365	159,710
Total regional office of education	853,266	1,176,598	1,163,394	13,204	1,037,621
Total expenditures	\$ 148,057,525	\$ 186,215,755	\$ 176,556,548	\$ 9,659,207	\$ 147,537,631

**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet  
November 30, 2021

D-1

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Cash and investments	\$ 131,421,785	\$ 13,970,246	\$ 36,893,899	\$ 182,285,930
Receivables:				
Taxes	36,255,044	4,304,398	-	40,559,442
State shared revenue receivable	3,906,257	-	-	3,906,257
Interest	558,542	4,081	12,731	575,354
Accounts, net of allowance for doubtful accounts	1,051,656	-	103	1,051,759
Loans	9,923,699	-	-	9,923,699
Due from federal, state and other governmental units	24,961,328	-	-	24,961,328
Due from other funds	427,660	65,510	-	493,170
Due from fiduciary funds	208,308	-	-	208,308
Inventory	799,768	-	-	799,768
Prepaid items	281,432	-	74,712	356,144
Restricted cash	2,308,537	-	-	2,308,537
Total assets	<u>\$ 212,104,016</u>	<u>\$ 18,344,235</u>	<u>\$ 36,981,445</u>	<u>\$ 267,429,696</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 8,367,096	\$ 478,007	\$ 1,430,263	\$ 10,275,366
Accrued payroll	1,359,852	-	-	1,359,852
Retainage payable	132,876	-	84,962	217,838
Claims payable	222,474	-	-	222,474
Unearned revenue	576,052	-	-	576,052
Compensated absences	214,544	-	-	214,544
Due to federal, state and other governmental units	1,838,468	-	4,800	1,843,268
Due to other funds	868,390	-	18,435	886,825
Other liabilities	2,754,941	-	-	2,754,941
Total liabilities	<u>16,334,693</u>	<u>478,007</u>	<u>1,538,460</u>	<u>18,351,160</u>
<b>Deferred Inflows of Resources</b>				
Property taxes levied for a future period	27,438,875	4,286,778	-	31,725,653
Unavailable other taxes	2,935,137	-	-	2,935,137
Unavailable intergovernmental revenue	20,778,355	-	-	20,778,355
Unavailable accounts receivable	965,579	-	-	965,579
Total deferred inflows of resources	<u>52,117,946</u>	<u>4,286,778</u>	<u>-</u>	<u>56,404,724</u>
<b>Fund Balances (Deficits)</b>				
Nonspendable	1,081,200	-	74,712	1,155,912
Restricted	124,104,308	13,579,450	6,074,632	143,758,390
Committed	18,624,626	-	29,293,641	47,918,267
Unassigned	(158,757)	-	-	(158,757)
Total fund balances (deficits)	<u>143,651,377</u>	<u>13,579,450</u>	<u>35,442,985</u>	<u>192,673,812</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 212,104,016</u>	<u>\$ 18,344,235</u>	<u>\$ 36,981,445</u>	<u>\$ 267,429,696</u>

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2021

D-2

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Funds
<b>Revenues</b>				
Taxes:				
Property taxes	\$ 27,381,350	\$ 4,149,830	\$ -	\$ 31,531,180
County-wide sales tax	-	1,689,297	3,570	1,692,867
Other tax	22,860,603	-	-	22,860,603
Fees, licenses and permits	3,472,349	-	-	3,472,349
Charges for services	18,220,842	-	800,377	19,021,219
Intergovernmental revenue	99,027,952	687,180	-	99,715,132
Fines and forfeitures	181,983	-	-	181,983
Investment income (loss)	106,988	(9,375)	6,217	103,830
Miscellaneous	4,706,415	7,210	-	4,713,625
Total revenues	175,958,482	6,524,142	810,164	183,292,788
<b>Expenditures</b>				
Current:				
General government	18,506,715	-	2,375,942	20,882,657
Public safety	2,178,714	-	-	2,178,714
Public health	5,403,950	-	-	5,403,950
Highway, streets and bridges	28,992,383	-	118,622	29,111,005
Public services	33,133,528	-	-	33,133,528
Judicial	8,362,980	-	-	8,362,980
Conservation and recreation	6,136,781	-	-	6,136,781
Public works	-	302,108	-	302,108
Debt service:				
Principal	-	24,300,000	-	24,300,000
Interest	-	5,701,967	-	5,701,967
Fiscal agent fees	-	3,200	-	3,200
Capital outlay	17,482,174	-	12,218,245	29,700,419
Total expenditures	120,197,225	30,307,275	14,712,809	165,217,309
Excess (deficiency) of revenues over expenditures	55,761,257	(23,783,133)	(13,902,645)	18,075,479
<b>Other Financing Sources (Uses)</b>				
Transfers in	4,211,861	9,912,099	37,348,475	51,472,435
Transfers out	(27,823,747)	(158,207)	(400,000)	(28,381,954)
Sale of capital assets	169,577	-	-	169,577
Total other financing sources (uses)	(23,442,309)	9,753,892	36,948,475	23,260,058
Net change in fund balances	32,318,948	(14,029,241)	23,045,830	41,335,537
<b>Fund Balances, Beginning, As Restated</b>	111,332,429	27,608,691	12,397,155	151,338,275
<b>Fund Balances, Ending</b>	\$ 143,651,377	\$ 13,579,450	\$ 35,442,985	\$ 192,673,812

## DuPage County, Illinois

### Non-Major Governmental Funds

<b>Special Revenue Funds (Budgeted Funds Only)</b>
--

**Department of Housing and Urban Development Fund** - This fund was established 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.

**Coronavirus Relief Fund** – This fund accounts for the funds received from the U.S. Department of the Treasury in accordance with the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was created in response to the COVID-19 pandemic. These restricted funds are to be used for necessary expenditures that have been incurred as a result of the pandemic.

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

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

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

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

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

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

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

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

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

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

## DuPage County, Illinois

### Non-Major Governmental Funds

<b>Special Revenue Funds (Budgeted Funds Only)</b>
--

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

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

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

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

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

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

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

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

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

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

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



## DuPage County, Illinois

### Non-Major Governmental Funds

<b>Special Revenue Funds (Budgeted Funds Only)</b>
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**Circuit Court Clerk Operations and Administration** - This fund was established to account for court supervision fees allocated to the Circuit Court Clerk to be used for general operating expenses of the Circuit Court Clerk Office.

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

**Public Defender Records Automation** - This fund was established to account for additional funds to be used for hardware, software, and research and development costs related to automated record keeping.

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

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

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

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

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

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

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

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

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

## DuPage County, Illinois

### Non-Major Governmental Funds

<b>Special Revenue Funds (Budgeted Funds Only)</b>
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**Wetland Mitigation Banks** - This fund was established to account for application fees received for permitted wetland impacts and expenses incurred to accommodate the mitigation of designated wetland property supplanted by development under the DuPage County Countywide Stormwater and Floodplain Ordinance.

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

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

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

**Child Support Maintenance** - This fund was established to account funds received and disbursed related to administering the collection and distribution of maintenance and child support payments.

**Federal Drug S.A. 1417** - This fund was established to account for the receipt and disbursement of funds distributed in federally prosecuted drug cases by the U.S. Treasury.

**State Fund S.A. 1418** - This fund was established to account for the receipt and disbursement of funds distributed in investigation and prosecution of drug cases by the State of Illinois.

**Federal Drug 1417 Justice** - This fund is used to account for the receipt and disbursement of funds distributed in federally prosecuted drug cases by the U.S. Department of Justice.

**Money Laundering Forfeitures** - This fund was established to account for revenues resulting from fines and fees related to money laundering and expenditures for non-budgeted operational needs of the State's Attorney's Office.

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

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

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

## DuPage County, Illinois

### Non-Major Governmental Funds

<b>Special Revenue Funds (Budgeted Funds Only)</b>
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**U.S. Department of Energy** - This fund was established to account for funds received directly from the Federal Government and spent on Weatherization Assistance for Low-Income Persons Program Grants, which focus on improving home energy efficiency for low-income families through the most cost-effective measures possible.

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

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

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

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

**U.S. Election Assistance** - This fund was established to account for funds received from the Federal Government and spent on election-related activities.

## DuPage County, Illinois

### Non-Major Governmental Funds

<b>Special Revenue Funds (Budgeted Funds Only)</b>
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**Environmental Protection Agency** - This fund was established to account for U.S. EPA funds received and spent on Water Quality Management Planning and Nonpoint Source Implementation Grants which provide funding to determine the nature and extent of point and non-point source water pollution and to develop water quality management plans resulting in improved water quality in impaired waters.

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

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

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

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

**Illinois Department of Veteran Affairs** - This fund was established to account for State of Illinois funds received and spent on Veterans Assistance and Veterans Scratch-Off Lottery Grants which provide financial support to veterans in DuPage County for dental, vision, and auditory assistance.

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

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

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

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

## DuPage County, Illinois

### Non-Major Governmental Funds

<b>Special Revenue Funds (Budgeted Funds Only)</b>
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**Care Center Foundation** - This fund was established to account for local funds received from the DuPage Care Center Foundation and spent on DuPage Care Center Foundation Grants, which focus on quality-of-life programming for residents of the DuPage Care Center.

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

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

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

**Emergency Rental Assistance** – This fund is used to account for federal grant monies received and expended from the Department of Treasury to provide emergency rental assistance to support households at risk of eviction and homelessness due to the COVID-19 pandemic.

**Local Law Drug Enforcement** – This fund accounts for fines assessed by the Courts on adjudicated drug cases. The restricted fines are to be used by the Sheriff for drug enforcement purposes, excluding salaries.

**Sheriff Commissary** – This fund accounts for purchases and sales of personal products sold to the inmates and the fees and expenditures related to various services provided to inmates. The Fund's net earnings must be used on expenditures that benefit the welfare of the inmates.

**Federal Law Enforcement Treasury** – This fund accounts for funds received from the U.S. Department of Treasury in exchange for County assistance with federal drug cases. The restricted funds must be used to support enforcement of drug laws.

**Drug Traffic Prevention State** – This fund accounts for funds received from the State of Illinois in exchange for County assistance with State drug cases. The restricted funds must be used to support enforcement of drug laws.

**Sheriff Investigative** – This fund accounts for sales proceeds of seized property related to a non-drug case. The restricted proceeds must be used to support Sheriff investigations.

**Sheriff Sex Offender** – This fund accounts for annual statutory registration fees required to be paid by registered convicted sex offenders who reside within the County. The restricted fees must be used to promote laws against sex crimes.

**Violent Offender Against Youth** – This fund accounts for registration fees required to be paid by offenders of violent crimes (excluding sex crimes) against youth. The restricted fees must be used for programs that focus on preventing murder and violent crimes against youth.

**Federal Law Enforcement Justice** – This fund accounts for funds received from the U.S. Department of Justice in exchange for County assistance with non-drug federal cases. The restricted funds must be used solely for law enforcement.

## DuPage County, Illinois

### Non-Major Governmental Funds

<b>Special Revenue Funds (Budgeted Funds Only)</b>
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**Sale in Error Interest –** This fund was established to provide a mechanism to pay accrued interest charges payable on tax sales made in error. An annual tax sales fee finances this fund.

**Emergency Deployment -** This fund was established 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 are reimbursed by various revenue sources which may include, but are not limited to, state, federal, and local funding.

**Miscellaneous Local Grants -** This fund was established to account for funds received from local agencies in DuPage County and spent on various miscellaneous grants such as Giving DuPage, the Giving DuPage program at the County, and Hope Focus which supports the Probation department in their efforts to address the opioid epidemic.

**Emergency Rental Assistance #2 –** This fund is used to account for federal grant monies received and expended from the Department of Treasury to provide emergency rental assistance to support households at risk of eviction and homelessness due to the COVID-19 pandemic.

**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet - Special Revenue Funds  
November 30, 2021

E-1

	Department of Housing and Urban Development Fund	Coronavirus Relief Fund	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Insurance Fund	Stormwater Management Fund	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund
<b>Assets</b>												
Cash and investments	\$ 165,650	\$ -	\$ 4,818,460	\$ 3,684,107	\$ 10,514,637	\$ 2,710,816	\$ 3,188,785	\$ 17,886,452	\$ 1,531,305	\$ 81,252	\$ 525,904	\$ 246,640
Receivables:												
Taxes	-	-	3,094,570	2,392,175	5,172,604	3,514,764	3,012,602	9,439,429	-	-	-	-
State shared revenue receivable	-	-	-	-	41,625	-	-	-	-	-	-	-
Interest	492,448	-	-	-	6,203	1,594	1,875	10,563	891	46	310	143
Accounts, net of allowance for doubtful accounts	-	-	107	81	-	-	-	-	-	-	-	-
Loans	9,923,699	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	21,085,664	-	6,943	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	57,818	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-	-	-	-	49,126	1,849	-	1,928
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	53,473	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	1,623,048	-	-	-	-
Total assets	<u>\$ 31,667,461</u>	<u>\$ -</u>	<u>\$ 7,920,080</u>	<u>\$ 6,076,363</u>	<u>\$ 15,735,069</u>	<u>\$ 6,227,174</u>	<u>\$ 6,261,080</u>	<u>\$ 29,012,965</u>	<u>\$ 1,581,322</u>	<u>\$ 83,147</u>	<u>\$ 526,214</u>	<u>\$ 248,711</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>												
<b>Liabilities</b>												
Accounts payable	\$ 1,999,641	\$ -	\$ -	\$ -	\$ 7,685	\$ -	\$ 501,193	\$ 291,434	\$ 114,352	\$ -	\$ -	\$ 530
Accrued payroll	49,570	-	150,501	96,780	-	-	11,719	129,228	-	-	784	-
Retainage payable	63,415	-	-	-	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	222,474	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-
Compensated absences	2,723	-	-	-	-	-	-	38,043	-	-	-	-
Due to federal, state and other governmental units	446,372	-	-	-	-	-	27,498	67,055	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	85,813	-	-	-	-
Other liabilities	15,150	-	-	-	9,805	-	2,982	1,678,301	-	-	60	3,413
Total liabilities	<u>2,576,871</u>	<u>-</u>	<u>150,501</u>	<u>96,780</u>	<u>17,490</u>	<u>-</u>	<u>765,866</u>	<u>2,289,874</u>	<u>114,352</u>	<u>-</u>	<u>844</u>	<u>3,943</u>
<b>Deferred Inflows of Resources</b>												
Property taxes levied for a future period	-	-	3,080,556	2,383,925	5,151,000	3,500,000	3,000,000	9,400,000	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	18,961,516	-	-	-	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>18,961,516</u>	<u>-</u>	<u>3,080,556</u>	<u>2,383,925</u>	<u>5,151,000</u>	<u>3,500,000</u>	<u>3,000,000</u>	<u>9,400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>												
Nonspendable	-	-	-	-	-	-	-	53,473	-	-	-	-
Restricted	10,129,074	-	4,689,023	3,595,658	10,566,579	2,727,174	2,495,214	-	1,466,970	83,147	525,370	244,768
Committed	-	-	-	-	-	-	-	17,269,618	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>10,129,074</u>	<u>-</u>	<u>4,689,023</u>	<u>3,595,658</u>	<u>10,566,579</u>	<u>2,727,174</u>	<u>2,495,214</u>	<u>17,323,091</u>	<u>1,466,970</u>	<u>83,147</u>	<u>525,370</u>	<u>244,768</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 31,667,461</u>	<u>\$ -</u>	<u>\$ 7,920,080</u>	<u>\$ 6,076,363</u>	<u>\$ 15,735,069</u>	<u>\$ 6,227,174</u>	<u>\$ 6,261,080</u>	<u>\$ 29,012,965</u>	<u>\$ 1,581,322</u>	<u>\$ 83,147</u>	<u>\$ 526,214</u>	<u>\$ 248,711</u>

**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet - Special Revenue Funds  
November 30, 2021

E-1

	Children's Waiting Room Fund	Stormwater Variance Fund	Recorder Geographic Information Systems Fund	Geographic Information Systems Fund	Sheriff's Basic Correctional Officers Academy Fund	Building, Zoning and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund	OHSEM Community Education and Volunteer Outreach Program Fund	DuPage Care Center Foundation Funded Projects Fund	Coroner's Fee Fund
<b>Assets</b>											
Cash and investments	\$ 157,079	\$ 412,625	\$ 988,755	\$ 2,500,255	\$ 215,630	\$ 6,583,355	\$ 452,163	\$ -	\$ 10,618	\$ 23,772	\$ 458,883
Receivables:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-	-	-	-
Interest	92	241	561	1,405	129	3,739	263	-	6	14	266
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	137	5,678	-	-	-	-	-	-	-
Due from other funds	-	-	16,379	227,449	-	244	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-	-	5,744	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	95,940	-	-	-	-	-
Restricted cash	-	-	-	-	-	265,788	-	-	-	-	-
<b>Total assets</b>	<b>\$ 157,171</b>	<b>\$ 412,866</b>	<b>\$ 1,005,832</b>	<b>\$ 2,734,787</b>	<b>\$ 215,759</b>	<b>\$ 6,949,066</b>	<b>\$ 458,170</b>	<b>\$ -</b>	<b>\$ 10,624</b>	<b>\$ 23,786</b>	<b>\$ 459,149</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>											
<b>Liabilities</b>											
Accounts payable	\$ 23,070	\$ -	\$ -	\$ 80,123	\$ 43,640	\$ 18,873	\$ 976	\$ -	\$ -	\$ -	\$ 1,720
Accrued payroll	-	-	1,640	51,210	2,773	69,027	8,066	-	-	-	1,218
Retainage payable	-	-	-	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	7,082	-	21,786	51,829	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-	-	73	-	-	-	-	-
Due to other funds	-	-	20,763	244	-	12,775	-	7,644	-	-	-
Other liabilities	-	-	325	14,454	1,158	314,227	1,924	-	-	-	234
<b>Total liabilities</b>	<b>23,070</b>	<b>-</b>	<b>22,728</b>	<b>153,113</b>	<b>47,571</b>	<b>436,761</b>	<b>62,795</b>	<b>7,644</b>	<b>-</b>	<b>-</b>	<b>3,172</b>
<b>Deferred Inflows of Resources</b>											
Property taxes levied for a future period	-	-	-	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	2,540	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,540</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances (Deficits)</b>											
Nonspendable	-	-	-	-	-	95,940	-	-	-	-	-
Restricted	134,101	-	983,104	2,579,134	168,188	6,416,365	395,375	-	10,624	23,786	455,977
Committed	-	412,866	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(7,644)	-	-	-
<b>Total fund balances (deficits)</b>	<b>134,101</b>	<b>412,866</b>	<b>983,104</b>	<b>2,579,134</b>	<b>168,188</b>	<b>6,512,305</b>	<b>395,375</b>	<b>(7,644)</b>	<b>10,624</b>	<b>23,786</b>	<b>455,977</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 157,171</b>	<b>\$ 412,866</b>	<b>\$ 1,005,832</b>	<b>\$ 2,734,787</b>	<b>\$ 215,759</b>	<b>\$ 6,949,066</b>	<b>\$ 458,170</b>	<b>\$ -</b>	<b>\$ 10,624</b>	<b>\$ 23,786</b>	<b>\$ 459,149</b>



**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet - Special Revenue Funds  
November 30, 2021

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	Circuit Court Clerk Operations and Administration Fund	Juvenile Transportation Fund	PD Records Automation Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund	Motor Fuel Tax Fund	Animal Care and Control Fund	Law Library Fund	Probation and Court Services Fund	Tax Sale Automation Fund	Recorder Document Storage Fund
<b>Assets</b>											
Cash and investments	\$ 1,857,387	\$ 3,074,776	\$ 9,003	\$ 359,767	\$ 6,856,419	\$ 32,807,355	\$ 4,261,718	\$ 165,492	\$ 4,468,811	\$ 724,686	\$ 2,425,340
Receivables											
Taxes	-	908,016	-	-	8,701,724	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	3,864,632	-	-	-	-	-
Interest	140	1,798	-	207	3,141	18,965	2,390	96	2,603	427	1,413
Accounts, net of allowance for doubtful accounts	-	-	-	-	883,630	143,792	-	-	-	-	24,046
Loans	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	99,720	-	65,715	1,170,750	70,893	-	-	-	-	992
Due from other funds	-	-	-	-	13,447	-	-	-	-	-	107,755
Due from fiduciary funds	-	-	241	266	-	-	-	9,324	47,550	27,820	-
Inventory	-	-	-	-	799,768	-	-	-	-	-	-
Prepaid items	-	-	-	-	95,940	-	-	-	-	-	-
Restricted cash	-	-	-	-	419,701	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,857,527</b>	<b>\$ 4,084,310</b>	<b>\$ 9,244</b>	<b>\$ 425,955</b>	<b>\$ 18,944,520</b>	<b>\$ 36,905,637</b>	<b>\$ 4,264,108</b>	<b>\$ 174,912</b>	<b>\$ 4,518,964</b>	<b>\$ 752,933</b>	<b>\$ 2,559,546</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>											
<b>Liabilities</b>											
Accounts payable	\$ 5,805	\$ 174	\$ -	\$ -	\$ 1,768,814	\$ 2,161,021	\$ 22,348	\$ 2,429	\$ 19,898	\$ 51	\$ 21,427
Accrued payroll	-	17,228	-	9,064	319,016	-	55,857	7,741	-	-	11,861
Retainage payable	-	-	-	-	-	23,706	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-
Compensated absences	-	4,709	-	974	58,499	-	7,646	2,261	-	-	-
Due to federal, state and other governmental units	-	37,680	-	-	85,888	100,686	730	-	-	-	-
Due to other funds	4,568	-	-	5,667	40,778	-	-	-	11,667	-	-
Other liabilities	958	6,847	-	3,950	553,086	-	16,163	1,907	-	-	4,739
<b>Total liabilities</b>	<b>11,331</b>	<b>66,638</b>	<b>-</b>	<b>19,655</b>	<b>2,826,081</b>	<b>2,285,413</b>	<b>102,744</b>	<b>14,338</b>	<b>31,565</b>	<b>51</b>	<b>38,027</b>
<b>Deferred Inflows of Resources</b>											
Property taxes levied for a future period	-	904,234	-	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	2,935,137	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	25,299	-	16,618	1,147,248	70,893	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	821,787	143,792	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>929,533</b>	<b>-</b>	<b>16,618</b>	<b>4,904,172</b>	<b>214,685</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances (Deficits)</b>											
Nonspendable	-	-	-	-	895,708	-	-	-	-	-	-
Restricted	1,846,196	3,088,139	9,244	389,682	10,318,559	34,405,539	4,161,364	160,574	4,487,399	752,882	2,521,519
Committed	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total fund balances (deficits)</b>	<b>1,846,196</b>	<b>3,088,139</b>	<b>9,244</b>	<b>389,682</b>	<b>11,214,267</b>	<b>34,405,539</b>	<b>4,161,364</b>	<b>160,574</b>	<b>4,487,399</b>	<b>752,882</b>	<b>2,521,519</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 1,857,527</b>	<b>\$ 4,084,310</b>	<b>\$ 9,244</b>	<b>\$ 425,955</b>	<b>\$ 18,944,520</b>	<b>\$ 36,905,637</b>	<b>\$ 4,264,108</b>	<b>\$ 174,912</b>	<b>\$ 4,518,964</b>	<b>\$ 752,933</b>	<b>\$ 2,559,546</b>

**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet - Special Revenue Funds  
November 30, 2021

E-1

	Court Automation Fund	Environmental Related Public Works Projects Fund	Wetland Mitigation Fund	Wetland Mitigation Banks Fund	West Branch Wetland Mitigation Bank Fund	Danada Wetland Mitigation Bank Fund	Dunham Wetland Mitigation Bank Fund	Oak Meadows Wetland Mitigation Bank Fund	Township Project Reimbursement Fund	Century Hill Light Service Area Fund	Child Support Maintenance Fund	Federal Drug S.A. 1417 Fund
<b>Assets</b>												
Cash and investments	\$ 565,533	\$ 1,726	\$ 202,540	\$ 7,162,987	\$ 752,977	\$ 554,600	\$ 133,082	\$ 53,360	\$ 465,889	\$ 93,948	\$ 317,957	\$ 151,701
Receivables												
Taxes	-	-	-	-	-	-	-	-	-	19,160	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-	-	-	-	-
Interest	379	-	-	4,178	-	324	78	149	-	55	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	4,568	-
Due from fiduciary funds	49,391	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 615,303</b>	<b>\$ 1,726</b>	<b>\$ 202,540</b>	<b>\$ 7,167,165</b>	<b>\$ 752,977</b>	<b>\$ 554,924</b>	<b>\$ 133,160</b>	<b>\$ 53,509</b>	<b>\$ 465,889</b>	<b>\$ 113,163</b>	<b>\$ 322,525</b>	<b>\$ 151,701</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>												
<b>Liabilities</b>												
Accounts payable	\$ 86,751	\$ -	\$ -	\$ -	\$ -	\$ 24,313	\$ -	\$ -	\$ 378,132	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	45,755	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	-	-	-
Due to federal, state and other governmental units	-	-	202,540	-	752,977	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>86,751</b>	<b>-</b>	<b>202,540</b>	<b>-</b>	<b>752,977</b>	<b>70,068</b>	<b>-</b>	<b>-</b>	<b>378,132</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>												
Property taxes levied for a future period	-	-	-	-	-	-	-	-	-	19,160	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,160</b>	<b>-</b>	<b>-</b>
<b>Fund Balances (Deficits)</b>												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	528,552	1,726	-	7,167,165	-	484,856	133,160	53,509	87,757	94,003	322,525	151,701
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total fund balances (deficits)</b>	<b>528,552</b>	<b>1,726</b>	<b>-</b>	<b>7,167,165</b>	<b>-</b>	<b>484,856</b>	<b>133,160</b>	<b>53,509</b>	<b>87,757</b>	<b>94,003</b>	<b>322,525</b>	<b>151,701</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 615,303</b>	<b>\$ 1,726</b>	<b>\$ 202,540</b>	<b>\$ 7,167,165</b>	<b>\$ 752,977</b>	<b>\$ 554,924</b>	<b>\$ 133,160</b>	<b>\$ 53,509</b>	<b>\$ 465,889</b>	<b>\$ 113,163</b>	<b>\$ 322,525</b>	<b>\$ 151,701</b>

**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet - Special Revenue Funds  
November 30, 2021

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	State Fund S.A.1418 Fund	Federal Drug 1417 Justice Fund	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Circuit Court Clerk Electronic Citation Fund	Water Quality BMP in lieu Fund	U.S. Department of Energy Fund	U.S. Department of Health and Human Services Fund	U.S. Department of Homeland Security Fund	U.S. Department of Justice Fund	U.S. Department of Labor Fund
<b>Assets</b>											
Cash and investments	\$ 169,363	\$ 173,588	\$ 119,935	\$ 32,411	\$ 866,448	\$ 941,605	\$ 157,869	\$ -	\$ -	\$ -	\$ -
Receivables											
Taxes	-	-	-	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	19	496	537	-	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-	-	45,772	1,183,786	-	299,398	592,605
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	15,069	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	36,079	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 169,363</b>	<b>\$ 173,588</b>	<b>\$ 119,935</b>	<b>\$ 32,430</b>	<b>\$ 882,013</b>	<b>\$ 942,142</b>	<b>\$ 203,641</b>	<b>\$ 1,219,865</b>	<b>\$ -</b>	<b>\$ 299,398</b>	<b>\$ 592,605</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>											
<b>Liabilities</b>											
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,869	\$ 347,948	\$ -	\$ (61,142)	\$ 269,664
Accrued payroll	-	-	-	-	-	-	-	91,342	-	12,643	75,359
Retainage payable	-	-	-	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	2,496	-	-	3,232
Due to federal, state and other governmental units	-	-	-	-	-	-	-	35,701	-	-	19,785
Due to other funds	-	-	-	-	-	-	-	300,463	16,500	95,187	152,054
Other liabilities	-	-	-	-	-	-	1,042	30,201	-	116	29,220
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>198,911</b>	<b>808,151</b>	<b>16,500</b>	<b>46,804</b>	<b>549,314</b>
<b>Deferred Inflows of Resources</b>											
Property taxes levied for a future period	-	-	-	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-	-	26,982	146,984	-	141,198	65,902
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,982</b>	<b>146,984</b>	<b>-</b>	<b>141,198</b>	<b>65,902</b>
<b>Fund Balances (Deficits)</b>											
Nonspendable	-	-	-	-	-	-	-	36,079	-	-	-
Restricted	169,363	173,588	119,935	32,430	882,013	-	-	228,651	-	111,396	-
Committed	-	-	-	-	-	942,142	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(22,252)	-	(16,500)	-	(22,611)
<b>Total fund balances (deficits)</b>	<b>169,363</b>	<b>173,588</b>	<b>119,935</b>	<b>32,430</b>	<b>882,013</b>	<b>942,142</b>	<b>(22,252)</b>	<b>264,730</b>	<b>(16,500)</b>	<b>111,396</b>	<b>(22,611)</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 169,363</b>	<b>\$ 173,588</b>	<b>\$ 119,935</b>	<b>\$ 32,430</b>	<b>\$ 882,013</b>	<b>\$ 942,142</b>	<b>\$ 203,641</b>	<b>\$ 1,219,865</b>	<b>\$ -</b>	<b>\$ 299,398</b>	<b>\$ 592,605</b>

**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet - Special Revenue Funds  
November 30, 2021

E-1

	U.S. Department of Transportation Fund	U.S. Election Assistance Fund	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund	Attorney General - State of Illinois Fund	Illinois Department on Aging Fund	Illinois Department of Public Health Fund	Illinois Department of Veteran Affairs Fund	Illinois Violence Prevention Authority Fund	Illinois State Agencies - Miscellaneous Fund	Illinois Department of Human Services Fund
<b>Assets</b>											
Cash and investments	\$ -	\$ -	\$ -	\$ 46,676	\$ -	\$ 803,876	\$ 13,764	\$ -	\$ -	\$ -	\$ 40,807
Receivables											
Taxes	-	-	-	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	17
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	81,357	-	14,342	53,233	13,267	-	-	-	10,143	151,612	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 81,357</b>	<b>\$ -</b>	<b>\$ 14,342</b>	<b>\$ 99,909</b>	<b>\$ 13,267</b>	<b>\$ 803,876</b>	<b>\$ 13,764</b>	<b>\$ -</b>	<b>\$ 10,143</b>	<b>\$ 151,612</b>	<b>\$ 40,824</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>											
<b>Liabilities</b>											
Accounts payable	\$ -	\$ -	\$ -	\$ 4,230	\$ -	\$ 8,418	\$ -	\$ -	\$ 17	\$ 1,436	\$ 16,193
Accrued payroll	1,794	-	668	-	1,461	164,074	-	-	-	9,731	3,904
Retainage payable	-	-	-	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	13,735	-	-	-	18,427
Compensated absences	-	-	-	-	-	12,264	-	-	-	-	1,000
Due to federal, state and other governmental units	61,467	-	-	-	-	16	-	-	-	-	-
Due to other funds	18,096	-	13,478	-	11,806	-	-	-	10,366	57,252	-
Other liabilities	-	-	195	-	-	59,240	-	-	-	2,862	1,318
<b>Total liabilities</b>	<b>81,357</b>	<b>-</b>	<b>14,341</b>	<b>4,230</b>	<b>13,267</b>	<b>244,012</b>	<b>13,735</b>	<b>-</b>	<b>10,383</b>	<b>71,281</b>	<b>40,842</b>
<b>Deferred Inflows of Resources</b>											
Property taxes levied for a future period	-	-	-	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	76,398	-	2,944	15,091	-	-	-	-	6,127	68,632	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	-	-
<b>Total deferred inflows of resources</b>	<b>76,398</b>	<b>-</b>	<b>2,944</b>	<b>15,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,127</b>	<b>68,632</b>	<b>-</b>
<b>Fund Balances (Deficits)</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	80,588	-	559,864	29	-	-	11,699	-
Committed	-	-	-	-	-	-	-	-	-	-	-
Unassigned	(76,398)	-	(2,943)	-	-	-	-	-	(6,367)	-	(18)
<b>Total fund balances (deficits)</b>	<b>(76,398)</b>	<b>-</b>	<b>(2,943)</b>	<b>80,588</b>	<b>-</b>	<b>559,864</b>	<b>29</b>	<b>-</b>	<b>(6,367)</b>	<b>11,699</b>	<b>(18)</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 81,357</b>	<b>\$ -</b>	<b>\$ 14,342</b>	<b>\$ 99,909</b>	<b>\$ 13,267</b>	<b>\$ 803,876</b>	<b>\$ 13,764</b>	<b>\$ -</b>	<b>\$ 10,143</b>	<b>\$ 151,612</b>	<b>\$ 40,824</b>

**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet - Special Revenue Funds  
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E-1

	Family Self Sufficiency Fund	Care Center Foundation Fund	Illinois Association of Community Action Agencies Fund	DuPage Animal Friends Fund	Resource Innovations Fund	Emergency Rental Assistance	Local Law Drug Enforcement	Sheriff Commissary	Federal Law Enforcement Treasury	Drug Traffic Prevention State	Sheriff Investigative
<b>Assets</b>											
Cash and investments	\$ 33,385	\$ 4,011	\$ -	\$ 550,963	\$ -	\$ 54	\$ 44,534	\$ 1,690,064	\$ 399,624	\$ 47,654	\$ 53,902
Receivables											
Taxes	-	-	-	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-	-	-	-
Interest	341	-	-	-	-	-	-	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	2,723	2,288	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 33,726</u>	<u>\$ 6,734</u>	<u>\$ 2,288</u>	<u>\$ 550,963</u>	<u>\$ -</u>	<u>\$ 54</u>	<u>\$ 44,534</u>	<u>\$ 1,690,064</u>	<u>\$ 399,624</u>	<u>\$ 47,654</u>	<u>\$ 53,902</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>											
<b>Liabilities</b>											
Accounts payable	\$ -	\$ 3,209	\$ -	\$ 4,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	54	345	1,800	890	-	-	-	2,106	-	-	-
Retainage payable	-	-	-	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	2,902	-	540,988	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Other liabilities	32	219	488	68	-	54	-	-	-	-	-
Total liabilities	<u>86</u>	<u>6,675</u>	<u>2,288</u>	<u>546,260</u>	<u>-</u>	<u>54</u>	<u>-</u>	<u>2,106</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>											
Property taxes levied for a future period	-	-	-	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	2,723	-	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>2,723</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances (Deficits)</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	33,640	-	-	4,703	-	-	44,534	1,687,958	399,624	47,654	53,902
Committed	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(2,664)	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>33,640</u>	<u>(2,664)</u>	<u>-</u>	<u>4,703</u>	<u>-</u>	<u>-</u>	<u>44,534</u>	<u>1,687,958</u>	<u>399,624</u>	<u>47,654</u>	<u>53,902</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 33,726</u>	<u>\$ 6,734</u>	<u>\$ 2,288</u>	<u>\$ 550,963</u>	<u>\$ -</u>	<u>\$ 54</u>	<u>\$ 44,534</u>	<u>\$ 1,690,064</u>	<u>\$ 399,624</u>	<u>\$ 47,654</u>	<u>\$ 53,902</u>

**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet - Special Revenue Funds  
November 30, 2021

E-1

	Sheriff Sex Offender	Violent Offender Against Youth	Federal Law Enforcement Justice	Sale in Error Interest	Emergency Deployment	Miscellaneous Local Grants	Total Nonmajor Special Revenue Funds
<b>Assets</b>							
Cash and investments	\$ 10,206	\$ 545	\$ 1,433	\$ 594,871	\$ -	\$ -	\$ 131,421,785
Receivables							
Taxes	-	-	-	-	-	-	36,255,044
State shared revenue receivable	-	-	-	-	-	-	3,906,257
Interest	-	-	-	-	-	-	558,542
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	1,051,656
Loans	-	-	-	-	-	-	9,923,699
Due from federal, state and other governmental units	-	-	-	-	-	4,310	24,961,328
Due from other funds	-	-	-	-	-	-	427,660
Due from fiduciary funds	-	-	-	-	-	-	208,308
Inventory	-	-	-	-	-	-	799,768
Prepaid items	-	-	-	-	-	-	281,432
Restricted cash	-	-	-	-	-	-	2,308,537
<b>Total assets</b>	<b>\$ 10,206</b>	<b>\$ 545</b>	<b>\$ 1,433</b>	<b>\$ 594,871</b>	<b>\$ -</b>	<b>\$ 4,310</b>	<b>\$ 212,104,016</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>							
<b>Liabilities</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 540	\$ 8,367,096
Accrued payroll	-	-	-	-	-	398	1,359,852
Retainage payable	-	-	-	-	-	-	132,876
Claims payable	-	-	-	-	-	-	222,474
Unearned revenue	-	-	-	-	-	-	576,052
Compensated absences	-	-	-	-	-	-	214,544
Due to federal, state and other governmental units	-	-	-	-	-	-	1,838,468
Due to other funds	-	-	-	-	-	3,269	868,390
Other liabilities	-	-	-	-	-	203	2,754,941
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,410</b>	<b>16,334,693</b>
<b>Deferred Inflows of Resources</b>							
Property taxes levied for a future period	-	-	-	-	-	-	27,438,875
Unavailable other taxes	-	-	-	-	-	-	2,935,137
Unavailable intergovernmental revenue	-	-	-	-	-	1,260	20,778,355
Unavailable accounts receivable	-	-	-	-	-	-	965,579
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,260</b>	<b>52,117,946</b>
<b>Fund Balances (Deficits)</b>							
Nonspendable	-	-	-	-	-	-	1,081,200
Restricted	10,206	545	1,433	594,871	-	-	124,104,308
Committed	-	-	-	-	-	-	18,624,626
Unassigned	-	-	-	-	-	(1,360)	(158,757)
<b>Total fund balances (deficits)</b>	<b>10,206</b>	<b>545</b>	<b>1,433</b>	<b>594,871</b>	<b>-</b>	<b>(1,360)</b>	<b>143,651,377</b>
<b>Total liabilities, deferred inflows of resources, and fund balances (deficits)</b>	<b>\$ 10,206</b>	<b>\$ 545</b>	<b>\$ 1,433</b>	<b>\$ 594,871</b>	<b>\$ -</b>	<b>\$ 4,310</b>	<b>\$ 212,104,016</b>

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds

Year Ended November 30, 2021

E-2

	Department of Housing and Urban Development Fund	Coronavirus Relief Fund	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Insurance Fund	Stormwater Management Fund	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund
<b>Revenues</b>												
Taxes:												
Property taxes	\$ -	\$ -	\$ 3,364,669	\$ 1,985,475	\$ 5,160,259	\$ 3,525,131	\$ 3,009,231	\$ 9,414,641	\$ -	\$ -	\$ -	\$ -
Other tax	-	-	-	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	562,188	-	-	-	-
Charges for services	-	-	-	-	-	-	-	3,431	1,565,261	43,000	93,624	43,811
Intergovernmental revenue	9,206,900	26,149,653	129,227	-	776,953	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	2,000	-	-	-	-
Investment income	-	42,969	3,543	3,046	4,692	289	(624)	4,596	561	50	339	145
Miscellaneous	1,257,767	-	-	-	-	-	-	285,715	-	-	-	-
Total revenues	10,464,667	26,192,622	3,497,439	1,988,521	5,941,904	3,525,420	3,008,607	10,272,571	1,565,822	43,050	93,963	43,956
<b>Expenditures</b>												
Current:												
General government	-	8,912,379	-	-	-	-	3,516,288	-	-	-	75,040	-
Public safety	-	-	-	-	-	-	-	-	-	28	-	-
Public health	-	-	3,225,449	2,178,501	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-	-	-	-	-	-	-	-
Public services	8,608,352	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	1,284,316	-	-	-
Conservation and recreation	-	-	-	-	-	-	-	6,076,056	-	-	-	-
Capital outlay	660,230	61,577	-	-	-	-	-	64,925	-	9,894	-	-
Total expenditures	9,268,582	8,973,956	3,225,449	2,178,501	-	-	3,516,288	6,140,981	1,284,316	9,922	75,040	-
Excess (deficiency) of revenues over expenditures	1,196,085	17,218,666	271,990	(189,980)	5,941,904	3,525,420	(507,681)	4,131,590	281,506	33,128	18,923	43,956
<b>Other Financing Sources (Uses)</b>												
Transfers in	-	-	-	-	-	-	900,000	3,102,000	-	-	-	-
Transfers out	-	(17,388,243)	-	-	(5,555,000)	(3,503,500)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(17,388,243)	-	-	(5,555,000)	(3,503,500)	900,000	3,102,000	-	-	-	-
Net change in fund balances	1,196,085	(169,577)	271,990	(189,980)	386,904	21,920	392,319	7,233,590	281,506	33,128	18,923	43,956
<b>Fund Balances (Deficits), Beginning, As Restated</b>	8,932,989	169,577	4,417,033	3,785,638	10,179,675	2,705,254	2,102,895	10,089,501	1,185,464	50,019	506,447	200,812
<b>Fund Balances (Deficits), Ending</b>	\$ 10,129,074	\$ -	\$ 4,689,023	\$ 3,595,658	\$ 10,566,579	\$ 2,727,174	\$ 2,495,214	\$ 17,323,091	\$ 1,466,970	\$ 83,147	\$ 525,370	\$ 244,768

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds

Year Ended November 30, 2021

E-2

	Children's Waiting Room Fund	Stormwater Variance Fund	Recorder Geographic Information Systems Fund	Geographic Information Systems Fund	Sheriff's Basic Correctional Officers Academy Fund	Building, Zoning and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund	OHSEM Community Education and Volunteer Outreach Program Fund	DuPage Care Center Foundation Funded Projects Fund	Coroner's Fee Fund
<b>Revenues</b>											
Taxes:											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax	-	-	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	2,216,639	-	-	-	-	-
Charges for services	213	-	183,958	3,671,231	-	437,326	186,204	-	-	-	242,579
Intergovernmental revenue	-	-	-	-	-	48,689	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	169,969	-	823	-	-	-
Investment income	120	267	574	1,494	68	3,727	307	-	6	16	193
Miscellaneous	-	-	-	-	293,397	7,471	-	-	-	-	200
Total revenues	333	267	184,532	3,672,725	293,465	2,883,821	186,511	823	6	16	242,972
<b>Expenditures</b>											
Current:											
General government	-	-	46,627	2,395,409	-	-	-	-	-	-	-
Public safety	-	-	-	-	249,199	-	-	-	-	-	88,881
Public health	-	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	2,770,769	-	-	-	-	-
Judicial	93,042	-	-	-	-	-	281,188	-	-	-	-
Conservation and recreation	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	749,600	-	-	-	-	-
Total expenditures	93,042	-	46,627	2,395,409	249,199	3,520,369	281,188	-	-	-	88,881
Excess (deficiency) of revenues over expenditures	(92,709)	267	137,905	1,277,316	44,266	(636,548)	(94,677)	823	6	16	154,091
<b>Other Financing Sources (Uses)</b>											
Transfers in	-	-	-	10,747	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	10,747	-	-	-	-	-	-	-
Net change in fund balances	(92,709)	267	137,905	1,288,063	44,266	(636,548)	(94,677)	823	6	16	154,091
<b>Fund Balances (Deficits), Beginning, As Restated</b>	226,810	412,599	845,199	1,291,071	123,922	7,148,853	490,052	(8,467)	10,618	23,770	301,886
<b>Fund Balances (Deficits), Ending</b>	\$ 134,101	\$ 412,866	\$ 983,104	\$ 2,579,134	\$ 168,188	\$ 6,512,305	\$ 395,375	\$ (7,644)	\$ 10,624	\$ 23,786	\$ 455,977



**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds

Year Ended November 30, 2021

E-2

	Circuit Court Clerk Operations and Administrations Fund	Juvenile Transportation Fund	PD Records Automation Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund	Motor Fuel Tax Fund	Animal Care and Control Fund	Law Library Fund	Probation and Court Services Fund	Tax Sale Automation Fund	Recorder Document Storage Fund
<b>Revenues</b>											
Taxes:											
Property taxes	\$ -	\$ 902,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax	-	-	-	-	22,860,603	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	693,522	-	-	-	-	-	-
Charges for services	1,148,776	1,190	5,208	27,728	933,654	-	3,411,145	304,250	720,011	27,820	2,251,274
Intergovernmental revenue	-	309,568	-	208,532	737,276	35,947,764	-	-	2,003	-	-
Fines and forfeitures	-	-	-	-	-	-	9,191	-	-	-	-
Investment income	164	1,535	-	176	(233)	22,496	-	126	3,008	472	1,376
Miscellaneous	-	106	-	-	114,869	-	13,474	-	697	38,300	-
Total revenues	1,148,940	1,215,186	5,208	236,436	25,339,691	35,970,260	3,436,966	304,376	725,719	66,592	2,252,650
<b>Expenditures</b>											
Current:											
General government	-	-	-	-	-	-	2,059,217	-	-	14,250	769,521
Public safety	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	16,445,042	11,912,165	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-	-	-	-
Judicial	548,883	924,402	-	353,060	-	-	-	432,179	542,996	-	-
Conservation and recreation	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,246,363	8,023,522	-	-	20,150	-	-
Total expenditures	548,883	924,402	-	353,060	22,691,405	19,935,687	2,059,217	432,179	563,146	14,250	769,521
Excess (deficiency) of revenues over expenditures	600,057	290,784	5,208	(116,624)	2,648,286	16,034,573	1,377,749	(127,803)	162,573	52,342	1,483,129
<b>Other Financing Sources (Uses)</b>											
Transfers in	-	-	-	-	-	158,207	40,907	-	-	-	-
Transfers out	-	-	-	-	(986,099)	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	169,577	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	(816,522)	158,207	40,907	-	-	-	-
Net change in fund balances	600,057	290,784	5,208	(116,624)	1,831,764	16,192,780	1,418,656	(127,803)	162,573	52,342	1,483,129
<b>Fund Balances (Deficits), Beginning, As Restated</b>	1,246,139	2,797,355	4,036	506,306	9,382,503	18,212,759	2,742,708	288,377	4,324,826	700,540	1,038,390
<b>Fund Balances (Deficits), Ending</b>	\$ 1,846,196	\$ 3,088,139	\$ 9,244	\$ 389,682	\$ 11,214,267	\$ 34,405,539	\$ 4,161,364	\$ 160,574	\$ 4,487,399	\$ 752,882	\$ 2,521,519

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds

Year Ended November 30, 2021

E-2

	Court Automation Fund	Environment Related Public Works Project Fund	Wetland Mitigation Fund	Wetland Mitigation Banks Fund	West Branch Wetland Mitigation Banks Fund	Danada Wetland Mitigation Banks Fund	Dunham Wetland Mitigation Banks Fund	Oak Meadows Wetland Mitigation Banks Fund	Township Project Reimbursement Fund	Century Hill Light Service Area Fund	Child Support Maintenance Fund	Federal Drug S.A. 1417 Fund
<b>Revenues</b>												
Taxes:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,157	\$ -	\$ -
Other tax	-	-	-	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	1,572,733	-	-	313,503	-	-	-	-	-	-	325,229	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	466,889	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	234	2	-	4,459	1,245	352	86	165	-	48	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	1,572,967	2	-	317,962	1,245	352	86	165	466,889	19,205	325,229	-
<b>Expenditures</b>												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-	-	-	-	632,883	2,293	-	-
Public services	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	1,975,694	-	-	-	-	-	-	-	-	-	109,891	3,936
Conservation and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	265,664	-	-	-	752,977	40,218	-	202,540	-	-	-	-
Total expenditures	2,241,358	-	-	-	752,977	40,218	-	202,540	632,883	2,293	109,891	3,936
Excess (deficiency) of revenues over expenditures	(668,391)	2	-	317,962	(751,732)	(39,866)	86	(202,375)	(165,994)	16,912	215,338	(3,936)
<b>Other Financing Sources (Uses)</b>												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(668,391)	2	-	317,962	(751,732)	(39,866)	86	(202,375)	(165,994)	16,912	215,338	(3,936)
<b>Fund Balances (Deficits), Beginning, As Restated</b>	1,196,943	1,724	-	6,849,203	751,732	524,722	133,074	255,884	253,751	77,091	107,187	155,637
<b>Fund Balances (Deficits), Ending</b>	\$ 528,552	\$ 1,726	\$ -	\$ 7,167,165	\$ -	\$ 484,856	\$ 133,160	\$ 53,509	\$ 87,757	\$ 94,003	\$ 322,525	\$ 151,701

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds

Year Ended November 30, 2021

E-2

	State Fund S.A. 1418 Fund	Federal Drug 1417 Justice Fund	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Circuit Court Clerk Electronic Citation Fund	Water Quality BMP in Lieu Fund	U.S. Department of Energy Fund	U.S. Department of Health and Human Services Fund	U.S. Department of Homeland Security Fund	U.S. Department of Justice Fund	U.S. Department of Labor Fund
<b>Revenues</b>											
Taxes:											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax	-	-	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Charges for services	52,243	-	-	9,735	466,567	174,377	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	318,355	10,284,598	-	794,226	6,320,745
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	11	460	506	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	51,648	-	20,126	254,589
Total revenues	52,243	-	-	9,746	467,027	174,883	318,355	10,336,246	-	814,352	6,575,334
<b>Expenditures</b>											
Current:											
General government	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	233,323	-
Public health	-	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	314,097	9,124,513	-	-	5,989,394
Judicial	5,257	2,356	3,103	40,848	292,367	-	-	838,203	-	259,498	-
Conservation and recreation	-	-	-	-	-	1,950	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	302,855	-
Total expenditures	5,257	2,356	3,103	40,848	292,367	1,950	314,097	9,962,716	-	795,676	5,989,394
Excess (deficiency) of revenues over expenditures	46,986	(2,356)	(3,103)	(31,102)	174,660	172,933	4,258	373,530	-	18,676	585,940
<b>Other Financing Sources (Uses)</b>											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(390,905)
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	(390,905)
Net change in fund balances	46,986	(2,356)	(3,103)	(31,102)	174,660	172,933	4,258	373,530	-	18,676	195,035
<b>Fund Balances (Deficits), Beginning, As Restated</b>	122,377	175,944	123,038	63,532	707,353	769,209	(26,510)	(108,800)	(16,500)	92,720	(217,646)
<b>Fund Balances (Deficits), Ending</b>	\$ 169,363	\$ 173,588	\$ 119,935	\$ 32,430	\$ 882,013	\$ 942,142	\$ (22,252)	\$ 264,730	\$ (16,500)	\$ 111,396	\$ (22,611)

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds

Year Ended November 30, 2021

E-2

	U.S. Department of Transportation Fund	U.S. Election Assistance Fund	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund	Attorney General - State of Illinois Fund	Illinois Department on Aging Fund	Illinois Department of Public Health Fund	Illinois Department of Veteran Affairs Fund	Illinois Violence Prevention Authority Fund	Illinois State Agencies - Miscellaneous Fund	Illinois Department of Human Services Fund
<b>Revenues</b>											
Taxes:											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax	-	-	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	400,949	94,152	95,121	1,298,016	29,017	4,371,525	-	25,725	34,276	477,968	295,738
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-	118
Miscellaneous	-	-	-	292	-	386,687	-	-	-	-	1,003
Total revenues	400,949	94,152	95,121	1,298,308	29,017	4,758,212	-	25,725	34,276	477,968	296,859
<b>Expenditures</b>											
Current:											
General government	-	-	-	-	-	-	-	-	-	153,730	-
Public safety	22,423	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-	-	-	-	-	-	-
Public services	212,396	93,438	-	1,313,134	-	4,238,550	-	25,725	-	18,428	297,022
Judicial	-	-	-	-	31,483	-	-	-	34,647	303,371	-
Conservation and recreation	-	-	58,775	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	(3,049)	-	-	-	-
Total expenditures	234,819	93,438	58,775	1,313,134	31,483	4,238,550	(3,049)	25,725	34,647	475,529	297,022
Excess (deficiency) of revenues over expenditures	166,130	714	36,346	(14,826)	(2,466)	519,662	3,049	-	(371)	2,439	(163)
<b>Other Financing Sources (Uses)</b>											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	166,130	714	36,346	(14,826)	(2,466)	519,662	3,049	-	(371)	2,439	(163)
<b>Fund Balances (Deficits), Beginning, As Restated</b>	(242,528)	(714)	(39,289)	95,414	2,466	40,202	(3,020)	-	(5,996)	9,260	145
<b>Fund Balances (Deficits), Ending</b>	<u>\$ (76,398)</u>	<u>\$ -</u>	<u>\$ (2,943)</u>	<u>\$ 80,588</u>	<u>\$ -</u>	<u>\$ 559,864</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ (6,367)</u>	<u>\$ 11,699</u>	<u>\$ (18)</u>

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds

Year Ended November 30, 2021

E-2

	Family Self Sufficiency Fund	Care Center Foundation Fund	Illinois Association of Community Action Agencies Fund	DuPage Animal Friends Fund	Resource Innovations Fund	Emergency Rental Assistance	Local Law Drug Enforcement	Sheriff Commissary	Federal Law Enforcement Treasury	Drug Traffic Prevention State	Sheriff Investigative
<b>Revenues</b>											
Taxes:											
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax	-	-	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	198,740	5,347	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Investment income	23	-	-	406	-	-	-	-	-	-	-
Miscellaneous	-	36,053	9,636	68,369	74,716	-	-	1,103,002	-	-	4,821
Total revenues	23	36,053	9,636	68,775	74,716	-	-	1,103,002	198,740	5,347	4,821
<b>Expenditures</b>											
Current:											
General government	-	-	-	68,677	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	1,313,910	256,317	6,295	5,758
Public health	-	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-	-	-	-	-	-	-
Public services	1,766	38,441	9,637	-	74,716	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,766	38,441	9,637	68,677	74,716	-	-	1,313,910	256,317	6,295	5,758
Excess (deficiency) of revenues over expenditures	(1,743)	(2,388)	(1)	98	-	-	-	(210,908)	(57,577)	(948)	(937)
<b>Other Financing Sources (Uses)</b>											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(1,743)	(2,388)	(1)	98	-	-	-	(210,908)	(57,577)	(948)	(937)
<b>Fund Balances (Deficits), Beginning, As Restated</b>	35,383	(276)	1	4,605	-	-	44,534	1,898,866	457,201	48,602	54,839
<b>Fund Balances (Deficits), Ending</b>	\$ 33,640	\$ (2,664)	\$ -	\$ 4,703	\$ -	\$ -	\$ 44,534	\$ 1,687,958	\$ 399,624	\$ 47,654	\$ 53,902

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds

Year Ended November 30, 2021

E-2

	Sheriff Sex Offender	Violent Offender Against Youth	Federal Law Enforcement Justice	Sale in Error Interest	Emergency Deployment	Miscellaneous Local Grants	Total Nonmajor Special Revenue Funds
<b>Revenues</b>							
Taxes:							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,381,350
Other tax	-	-	-	-	-	-	22,860,603
Fees, licenses and permits	-	-	-	-	-	-	3,472,349
Charges for services	4,701	60	-	-	-	-	18,220,842
Intergovernmental revenue	-	-	-	-	-	-	99,027,952
Fines and forfeitures	-	-	-	-	-	-	181,983
Investment income	-	-	-	219	-	-	106,988
Miscellaneous	-	-	-	166,271	-	517,206	4,706,415
Total revenues	4,701	60	-	166,490	-	517,206	175,958,482
<b>Expenditures</b>							
Current:							
General government	-	-	-	67,129	-	428,448	18,506,715
Public safety	2,580	-	-	-	-	-	2,178,714
Public health	-	-	-	-	-	-	5,403,950
Highway, streets and bridges	-	-	-	-	-	-	28,992,383
Public services	-	-	-	-	-	3,150	33,133,528
Judicial	-	-	-	-	-	2,260	8,362,980
Conservation and recreation	-	-	-	-	-	-	6,136,781
Capital outlay	-	-	-	-	-	84,708	17,482,174
Total expenditures	2,580	-	-	67,129	-	518,566	120,197,225
Excess (deficiency) of revenues over expenditures	2,121	60	-	99,361	-	(1,360)	55,761,257
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	-	-	-	-	-	4,211,861
Transfers out	-	-	-	-	-	-	(27,823,747)
Sale of capital assets	-	-	-	-	-	-	169,577
Total other financing sources (uses)	-	-	-	-	-	-	(23,442,309)
Net change in fund balances	2,121	60	-	99,361	-	(1,360)	32,318,948
<b>Fund Balances (Deficits), Beginning, As Restated</b>	8,085	485	1,433	495,510	-	-	111,332,429
<b>Fund Balances (Deficits), Ending</b>	\$ 10,206	\$ 545	\$ 1,433	\$ 594,871	\$ -	\$ (1,360)	\$ 143,651,377

**DuPage County, Illinois**

Department of Housing and Urban Development Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-3

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 25,543,162	\$ 9,206,900	\$ (16,336,262)	\$ 9,812,172
Miscellaneous	-	861,285	1,257,767	396,482	494,367
Total revenues	-	26,404,447	10,464,667	(15,939,780)	10,306,539
Public services:					
Personnel services:					
Salaries	1,122,469	3,187,601	1,012,140	2,175,461	1,022,673
Benefits	329,285	1,130,438	329,812	800,626	420,448
Total personnel services	1,451,754	4,318,039	1,341,952	2,976,087	1,443,121
Commodities:					
Equipment	19,847	72,647	2,298	70,349	15,864
Other commodities	16,331	42,960	934	42,026	1,754
Total commodities	36,178	115,607	3,232	112,375	17,618
Contractual services:					
Professional services	318,523	463,750	94,621	369,129	94,187
Insurance	100	200	-	200	-
Utilities	4,526	13,286	4,021	9,265	5,004
Repairs and maintenance	650	1,150	-	1,150	-
Rentals	5,662	11,762	3,054	8,708	3,132
Travel expenditure	25,846	72,146	4,522	67,624	12,246
Training and education	16,827	44,421	13,005	31,416	12,622
Other contractual services	14,294,890	37,519,042	7,143,945	30,375,097	6,237,158
Total contractual services	14,667,024	38,125,757	7,263,168	30,862,589	6,364,349
Total public services	16,154,956	42,559,403	8,608,352	33,951,051	7,825,088
Capital Outlay					
Capital outlay	853,757	853,757	660,230	193,527	46,659
Total capital outlay	853,757	853,757	660,230	193,527	46,659
Total expenditures	17,008,713	43,413,160	9,268,582	34,144,578	7,871,747
Net change in fund balance	\$ (17,008,713)	\$ (17,008,713)	1,196,085	\$ 18,204,798	2,434,792
Fund Balance, Beginning			8,932,989		6,498,197
Fund Balance, Ending			\$ 10,129,074		\$ 8,932,989

**DuPage County, Illinois**

Coronavirus Relief Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-4

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ 41,612,112	\$ 41,612,112	\$ 26,149,653	\$ (15,462,459)	\$ 134,892,945
Investment income	6,935	6,935	42,969	36,034	169,576
Total revenues	41,619,047	41,619,047	26,192,622	(15,426,425)	135,062,521
<b>Expenditures</b>					
General government:					
Personnel services:					
Salaries	1,161,461	13,000	-	13,000	24,770
Benefits	423,371	-	-	-	5,853
Total personnel services	1,584,832	13,000	-	13,000	30,623
Commodities:					
Equipment	360,803	561,738	274,251	287,487	1,181,398
Other commodities	1,239,271	1,325,364	912,457	412,907	2,360,249
Total commodities	1,600,074	1,887,102	1,186,708	700,394	3,541,647
Contractual services:					
Professional services	479,447	717,986	283,836	434,150	1,724,144
Insurance	4,072	4,072	-	4,072	-
Utilities	325,200	267,200	12,975	254,225	196,786
Repairs and maintenance	4,000	45,390	26,160	19,230	24,531
Rentals	2,779	2,779	1,347	1,432	17,597
Travel expenditure	3,153	3,153	-	3,153	1,236
Other contractual services	21,143,255	12,489,706	7,401,353	5,088,353	73,672,209
Total contractual services	21,961,906	13,530,286	7,725,671	5,804,615	75,636,503
Total general government	25,146,812	15,430,388	8,912,379	6,518,009	79,208,773
<b>Capital Outlay</b>					
Capital outlay	16,472,235	2,447,937	61,577	2,386,360	10,509,195
Total capital outlay	16,472,235	2,447,937	61,577	2,386,360	10,509,195
Total expenditures	41,619,047	17,878,325	8,973,956	8,904,369	89,717,968
Excess (deficiency) of revenue over expenditures	-	23,740,722	17,218,666	6,522,056	45,344,553
<b>Other Financing Uses</b>					
Transfers out	-	(23,740,722)	(17,388,243)	(6,352,479)	(45,174,976)
Total other financing uses	-	(23,740,722)	(17,388,243)	(6,352,479)	(45,174,976)
Net change in fund balance	\$ -	\$ -	(169,577)	\$ (169,577)	169,577
<b>Fund Balance, Beginning</b>			169,577		-
<b>Fund Balance, Ending</b>			\$ -		\$ 169,577



**DuPage County, Illinois**

Health Department IMRF Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-5

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Taxes	\$ 3,297,380	\$ 3,297,380	\$ 3,364,669	\$ 67,289	\$ 2,599,743
Intergovernmental revenue	-	-	129,227	129,227	76,907
Investment income	25,000	25,000	3,543	(21,457)	24,381
Total revenues	3,322,380	3,322,380	3,497,439	175,059	2,701,031
<b>Expenditures</b>					
Public health:					
Salaries	3,322,380	3,322,380	3,225,449	96,931	3,098,672
Total public health	3,322,380	3,322,380	3,225,449	96,931	3,098,672
Total expenditures	3,322,380	3,322,380	3,225,449	96,931	3,098,672
Excess (deficiency) of revenues over expenditures	-	-	271,990	271,990	(397,641)
<b>Other Financing Sources (Uses)</b>					
Anticipated grants sources	750,000	750,000	-	(750,000)	-
Anticipated grants uses	(750,000)	(750,000)	-	750,000	-
Net change in fund balance	\$ -	\$ -	271,990	\$ 271,990	(397,641)
<b>Fund Balance, Beginning</b>			4,417,033		4,814,674
<b>Fund Balance, Ending</b>			\$ 4,689,023		\$ 4,417,033

**DuPage County, Illinois**

Health Department FICA Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-6

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 1,974,977	\$ 1,974,977	\$ 1,985,475	\$ 10,498	\$ 2,062,747
Investment income	25,000	25,000	3,046	(21,954)	19,227
Total revenues	1,999,977	1,999,977	1,988,521	(11,456)	2,081,974
<b>Expenditures</b>					
Public health:					
Salaries	2,249,977	2,249,977	2,178,501	71,476	2,004,737
Total public health	2,249,977	2,249,977	2,178,501	71,476	2,004,737
Total expenditures	2,249,977	2,249,977	2,178,501	71,476	2,004,737
Excess (deficiency) of revenues over expenditures	(250,000)	(250,000)	(189,980)	60,020	77,237
<b>Other Financing Sources (Uses)</b>					
Anticipated grants sources	400,000	400,000	-	(400,000)	-
Anticipated grants uses	(400,000)	(400,000)	-	400,000	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	\$ (250,000)	\$ (250,000)	(189,980)	\$ 60,020	77,237
<b>Fund Balance, Beginning</b>			3,785,638		3,708,401
<b>Fund Balance, Ending</b>			<u>\$ 3,595,658</u>		<u>\$ 3,785,638</u>

**Dupage County, Illinois**

Illinois Municipal Retirement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-7

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 5,105,000	\$ 5,105,000	\$ 5,160,259	\$ 55,259	\$ 5,177,506
Intergovernmental revenue	450,000	450,000	776,953	326,953	439,131
Investment income	12,000	12,000	4,692	(7,308)	36,254
Miscellaneous	17,315	17,315	-	(17,315)	21,265
Total revenues	5,584,315	5,584,315	5,941,904	357,589	5,674,156
<b>Expenditures</b>					
General government:					
Personnel services:					
Benefits	21,035,530	15,480,530	-	15,480,530	2,491,053
Total personnel services	21,035,530	15,480,530	-	15,480,530	2,491,053
Total general government	21,035,530	15,480,530	-	15,480,530	2,491,053
Public health					
Personnel services:					
Benefits	-	-	-	-	13,787,476
Total personnel services	-	-	-	-	13,787,476
Total public safety	-	-	-	-	13,787,476
Personnel services:					
Benefits	-	-	-	-	137,252
Total personnel services	-	-	-	-	137,252
Total public services	-	-	-	-	137,252
Judicial:					
Personnel services:					
Benefits	-	-	-	-	4,037,842
Total personnel services	-	-	-	-	4,037,842
Total judicial	-	-	-	-	4,037,842
Educational services:					
Personnel services:					
Benefits	-	-	-	-	60,092
Total personnel services	-	-	-	-	60,092
Total educational services	-	-	-	-	60,092
Total expenditures	21,035,530	15,480,530	-	15,480,530	20,513,715
Excess (deficiency) of revenues over expenditures	(15,451,215)	(9,896,215)	5,941,904	15,838,119	(14,839,559)

**Dupage County, Illinois**

Illinois Municipal Retirement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-7

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Other Financing Sources</b>					
Transfers in	\$ 15,304,585	\$ 15,304,585	\$ -	\$ (15,304,585)	\$ 22,923,708
Transfers out	-	(5,555,000)	(5,555,000)	-	-
Total other financing sources	15,304,585	9,749,585	(5,555,000)	(15,304,585)	22,923,708
Net change in fund balance	<u>\$ (146,630)</u>	<u>\$ (146,630)</u>	386,904	<u>\$ 533,534</u>	8,084,149
<b>Fund Balance, Beginning</b>			10,179,675		2,095,526
<b>Fund Balance, Ending</b>			<u>\$ 10,566,579</u>		<u>\$ 10,179,675</u>

**DuPage County, Illinois**

Social Security Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-8

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Taxes	\$ 3,503,500	\$ 3,503,500	\$ 3,525,131	\$ 21,631	\$ 3,478,308
Investment income	5,000	5,000	289	(4,711)	16,236
Miscellaneous	10,974	10,974	-	(10,974)	13,149
Total revenues	3,519,474	3,519,474	3,525,420	5,946	3,507,693
<b>Expenditures</b>					
General government:					
Personnel services:					
Benefits	7,960,808	4,457,308	-	4,457,308	1,596,027
Total personnel services	7,960,808	4,457,308	-	4,457,308	1,596,027
Total general government	7,960,808	4,457,308	-	4,457,308	1,596,027
Public safety:					
Personnel services:					
Benefits	-	-	-	-	3,410,348
Total personnel services	-	-	-	-	3,410,348
Total public safety	-	-	-	-	3,410,348
Public services:					
Personnel services:					
Benefits	-	-	-	-	85,904
Total personnel services	-	-	-	-	85,904
Total public services	-	-	-	-	85,904
Judicial:					
Personnel services:					
Benefits	-	-	-	-	2,362,171
Total personnel services	-	-	-	-	2,362,171
Total judicial	-	-	-	-	2,362,171
Educational services:					
Personnel services:					
Benefits	-	-	-	-	41,156
Total personnel services	-	-	-	-	41,156
Total educational services	-	-	-	-	41,156
Total expenditures	7,960,808	4,457,308	-	4,457,308	7,495,606
Excess (deficiency) of revenues over expenditures	(4,441,334)	(937,834)	3,525,420	4,463,254	(3,987,913)

**DuPage County, Illinois**

Social Security Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-8

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Other Financing Sources</b>					
Transfers in	\$ 4,462,594	\$ 4,462,594	\$ -	\$ (4,462,594)	\$ 5,165,218
	-	(3,503,500)	(3,503,500)	-	-
Total other financing sources	<u>4,462,594</u>	<u>4,462,594</u>	<u>(3,503,500)</u>	<u>(4,462,594)</u>	<u>5,165,218</u>
Net change in fund balance	<u>\$ 21,260</u>	<u>\$ 3,524,760</u>	21,920	<u>\$ (3,502,840)</u>	1,177,305
<b>Fund Balance, Beginning</b>			<u>2,705,254</u>		<u>1,527,949</u>
<b>Fund Balance, Ending</b>			<u>\$ 2,727,174</u>		<u>\$ 2,705,254</u>

**DuPage County, Illinois**

Tort Liability Insurance Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-9

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 3,005,000	\$ 3,005,000	\$ 3,009,231	\$ 4,231	\$ 3,022,791
Investment income	5,000	5,000	(624)	(5,624)	19,325
Miscellaneous	-	-	-	-	-
Total revenues	3,010,000	3,010,000	3,008,607	(1,393)	3,042,116
<b>Expenditures</b>					
General government:					
Personnel services:					
Salaries	248,028	246,939	246,938	1	246,025
Benefits	62,410	63,499	62,895	604	58,863
Total personnel services	310,438	310,438	309,833	605	304,888
Commodities:					
Equipment	-	-	-	-	-
Other commodities	7,500	7,500	6,529	971	7,132
Total commodities	7,500	7,500	6,529	971	7,132
Contractual services:					
Professional services	380,000	479,571	432,501	47,070	238,679
Insurance	4,001,100	3,901,529	2,764,054	1,137,475	2,961,560
Travel expenditure	3,000	3,000	416	2,584	70
Training and education	11,500	11,500	2,955	8,545	1,434
Other contractual services	100,000	100,000	-	100,000	-
Total contractual services	4,495,600	4,495,600	3,199,926	1,295,674	3,201,743
Total general government	4,813,538	4,813,538	3,516,288	1,297,250	3,513,763
Total expenditures	4,813,538	4,813,538	3,516,288	1,297,250	3,513,763
Excess (deficiency) of revenues over expenditures	(1,803,538)	(1,803,538)	(507,681)	1,295,857	(471,647)
<b>Other Financing Sources</b>					
Transfers in	900,000	900,000	900,000	-	773,186
Total other financing sources	900,000	900,000	900,000	-	773,186
Net change in fund balance	\$ (903,538)	\$ (903,538)	392,319	\$ 1,295,857	301,539
<b>Fund Balance, Beginning</b>			2,102,895		1,801,356
<b>Fund Balance, Ending</b>			\$ 2,495,214		\$ 2,102,895

**DuPage County, Illinois**

Stormwater Management Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-10

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Taxes	\$ 9,412,000	\$ 9,412,000	\$ 9,414,641	\$ 2,641	\$ 9,358,234
Fees, licenses and permits	390,000	390,000	562,188	172,188	562,840
Charges for services	3,600	3,600	3,431	(169)	2,200
Intergovernmental revenue	50,000	50,000	-	(50,000)	76,154
Fines and forfeitures	-	-	2,000	2,000	2,000
Investment income	20,000	20,000	4,596	(15,404)	62,493
Miscellaneous	823,000	823,000	285,715	(537,285)	140,833
Total revenues	10,698,600	10,698,600	10,272,571	(426,029)	10,204,754
<b>Expenditures</b>					
Conservation and recreation:					
Personnel services:					
Salaries	8,000	8,000	-	8,000	-
Total personnel services	8,000	8,000	-	8,000	-
Contractual services:					
Insurance	1,000	1,000	-	1,000	-
Total contractual services	1,000	1,000	-	1,000	-
Total highway, streets and bridges	9,000	9,000	-	9,000	-
Conservation and recreation:					
Personnel services:					
Salaries	2,913,587	2,935,087	2,736,902	198,185	2,688,296
Benefits	1,025,839	1,025,839	869,702	156,137	857,663
Total personnel services	3,939,426	3,960,926	3,606,604	354,322	3,545,959
Commodities:					
Equipment	38,200	38,200	24,390	13,810	19,441
Other commodities	115,500	115,500	98,471	17,029	115,814
Total commodities	153,700	153,700	122,861	30,839	135,255
Contractual services:					
Professional services	1,337,100	1,339,383	1,029,974	309,409	1,095,542
Insurance	500	3,920	3,918	2	484
Utilities	318,600	318,600	197,101	121,499	252,758
Repairs and maintenance	309,500	423,174	228,708	194,466	40,364
Rentals	20,000	20,000	17,283	2,717	9,856
Travel expenditure	5,750	5,750	2,350	3,400	4,297
Training and education	60,628	60,628	44,793	15,835	45,650
Other contractual services	1,305,176	1,241,099	822,464	418,635	656,763
Total contractual services	3,357,254	3,412,554	2,346,591	1,065,963	2,105,714
Total conservation and recreation	7,450,380	7,527,180	6,076,056	1,451,124	5,786,928



**DuPage County, Illinois**

Stormwater Management Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-10

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Capital Outlay</b>					
Capital outlay	\$ 1,507,386	\$ 1,430,586	\$ 64,925	\$ 1,365,661	\$ 55,773
Total capital outlay	1,507,386	1,430,586	64,925	1,365,661	55,773
Total expenditures	8,966,766	8,966,766	6,140,981	2,825,785	5,842,701
Excess (deficiency) of revenues over expenditures	1,731,834	1,731,834	4,131,590	2,399,756	4,362,053
<b>Other Financing Sources (Uses)</b>					
Transfers in	3,102,000	3,102,000	3,102,000	-	3,161,755
Transfers out	(2,004,000)	(2,004,000)	-	(2,004,000)	(7,074,000)
Total other financing sources (uses)	1,098,000	1,098,000	3,102,000	(2,004,000)	(3,912,245)
Net change in fund balance	\$ 2,829,834	\$ 2,829,834	7,233,590	\$ 4,403,756	449,808
<b>Fund Balance, Beginning</b>			10,089,501		9,639,693
<b>Fund Balance, Ending</b>			\$ 17,323,091		\$ 10,089,501

**DuPage County, Illinois**

Court Document Storage Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-11

	<b>2021</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
<b>Revenues</b>					
Charges for services	\$ 1,500,000	\$ 1,500,000	\$ 1,565,261	\$ 65,261	\$ 1,526,309
Investment income	-	-	561	561	16,394
Total revenues	1,500,000	1,500,000	1,565,822	65,822	1,542,703
<b>Expenditures</b>					
Judicial:					
Commodities:					
Equipment	202,100	202,100	-	202,100	100,560
Other commodities	35,000	35,000	34,154	846	34,154
Total commodities	237,100	237,100	34,154	202,946	134,714
Contractual services:					
Professional services	1,542,252	1,542,252	1,216,339	325,913	1,500,196
Utilities	60,000	60,000	16,925	43,075	-
Repairs and maintenance	19,928	19,928	16,898	3,030	11,943
Other contractual services	93,500	93,500	-	93,500	-
Total contractual services	1,715,680	1,715,680	1,250,162	465,518	1,512,139
Total judicial	1,952,780	1,952,780	1,284,316	668,464	1,646,853
Total expenditures	1,952,780	1,952,780	1,284,316	668,464	1,646,853
Net change in fund balance	<u>\$ (452,780)</u>	<u>\$ (452,780)</u>	281,506	<u>\$ 734,286</u>	(104,150)
<b>Fund Balance, Beginning</b>			1,185,464		1,289,614
<b>Fund Balance, Ending</b>			<u>\$ 1,466,970</u>		<u>\$ 1,185,464</u>

**DuPage County, Illinois**

Crime Laboratory Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-12

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 40,000	\$ 40,000	\$ 43,000	\$ 3,000	\$ 42,986
Investment income	-	-	50	50	466
Total revenues	40,000	40,000	43,050	3,050	43,452
<b>Expenditures</b>					
Public safety:					
Commodities:					
Other commodities	19,250	19,250	28	19,222	14,782
Total commodities	19,250	19,250	28	19,222	14,782
Contractual services:					
Utilities	2,000	2,000	-	2,000	675
Repairs and maintenance	18,750	8,856	-	8,856	14,080
Total contractual services	20,750	10,856	-	10,856	14,755
Total public safety	40,000	30,106	28	30,078	29,537
<b>Capital Outlay</b>					
Capital Outlay	-	9,894	9,894	-	-
Total Capital Outlay	-	9,894	9,894	-	-
Total expenditures	40,000	40,000	9,922	30,078	29,537
Net change in fund balance	\$ -	\$ -	33,128	\$ 33,128	13,915
<b>Fund Balance, Beginning</b>			50,019		36,104
<b>Fund Balance, Ending</b>			\$ 83,147		\$ 50,019

**DuPage County, Illinois**

County Clerk Document Storage Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-13

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 81,000	\$ 81,000	\$ 93,624	\$ 12,624	\$ 78,000
Investment income	800	800	339	(461)	5,531
Total revenues	81,800	81,800	93,963	12,163	83,531
<b>Expenditures</b>					
General government:					
Personnel services:					
Salaries	20,000	20,000	16,431	3,569	17,421
Benefits	1,530	1,530	1,257	273	1,333
Total personnel services	21,530	21,530	17,688	3,842	18,754
Commodities:					
Equipment	-	28,500	28,498	2	-
Other commodities	16,000	15,500	14,835	665	16,270
Total commodities	16,000	44,000	43,333	667	16,270
Contractual services:					
Professional services	40,000	12,000	-	12,000	-
Repairs and maintenance	5,000	5,000	1,269	3,731	1,269
Other contractual services	17,000	17,000	12,750	4,250	18,620
Total contractual services	62,000	34,000	14,019	19,981	19,889
Total general government	99,530	99,530	75,040	24,490	54,913
Total expenditures	99,530	99,530	75,040	24,490	54,913
Net change in fund balance	\$ (17,730)	\$ (17,730)	18,923	\$ 36,653	28,618
<b>Fund Balance, Beginning</b>			506,447		477,829
<b>Fund Balance, Ending</b>			\$ 525,370		\$ 506,447

**DuPage County, Illinois**

Arrestee's Medical Cost Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-14

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 30,000	\$ 30,000	\$ 43,811	\$ 13,811	\$ 34,110
Investment income	2,000	2,000	145	(1,855)	1,937
Total revenues	32,000	32,000	43,956	11,956	36,047
<b>Expenditures</b>					
Public safety:					
Total public safety	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	32,000	32,000	43,956	11,956	36,047
<b>Other Financing Uses</b>					
Transfers out	(224,765)	(224,765)	-	224,765	-
Total other financing uses	(224,765)	(224,765)	-	224,765	-
Net change in fund balance	<u>\$ (192,765)</u>	<u>\$ (192,765)</u>	43,956	<u>\$ 236,721</u>	36,047
<b>Fund Balance, Beginning</b>			200,812		164,765
<b>Fund Balance, Ending</b>			<u>\$ 244,768</u>		<u>\$ 200,812</u>

**DuPage County, Illinois**

Children's Waiting Room Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Year Ended November 30, 2021  
 With Comparative Actual Amounts for the Year Ended November 30, 2020

E-15

	<b>2021</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
<b>Revenues</b>					
Charges for services	\$ -	\$ -	\$ 213	\$ 213	\$ 256
Investment income	-	-	120	120	3,375
Total revenues	-	-	333	333	3,631
<b>Expenditures</b>					
Judicial:					
Contractual services:					
Other contractual services	125,000	125,000	93,042	31,958	97,125
Total contractual services	125,000	125,000	93,042	31,958	97,125
Total judicial	125,000	125,000	93,042	31,958	97,125
Total expenditures	125,000	125,000	93,042	31,958	97,125
Net change in fund balances	\$ (125,000)	\$ (125,000)	(92,709)	\$ 32,291	(93,494)
<b>Fund Balance, Beginning</b>			226,810		320,304
<b>Fund Balance, Ending</b>			\$ 134,101		\$ 226,810

**DuPage County, Illinois**

Stormwater Variance Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-16

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 36,210
Investment income	3,000	3,000	267	(2,733)	4,471
Total revenues	3,000	3,000	267	(2,733)	40,681
<b>Expenditures</b>					
Conservation and recreation:					
Contractual services:					
Professional services	67,000	67,000	-	67,000	-
Total contractual services	67,000	67,000	-	67,000	-
Total conservation and recreation	67,000	67,000	-	67,000	-
<b>Capital Outlay</b>					
Capital outlay	66,000	66,000	-	66,000	-
Total capital outlay	66,000	66,000	-	66,000	-
Total expenditures	133,000	133,000	-	133,000	-
Net change in fund balance	\$ (130,000)	\$ (130,000)	267	\$ 130,267	40,681
<b>Fund Balance, Beginning</b>			412,599		371,918
<b>Fund Balance, Ending</b>			\$ 412,866		\$ 412,599

**DuPage County, Illinois**

Recorder Geographic Information Systems Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-17

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Charges for services	\$ 120,000	\$ 120,000	\$ 183,958	\$ 63,958	\$ 155,641
Investment income	-	-	574	574	8,401
Total revenues	120,000	120,000	184,532	64,532	164,042
<b>Expenditures</b>					
General government:					
Personnel services:					
Salaries	37,500	37,500	28,906	8,594	158
Benefits	12,014	12,014	6,236	5,778	12
Total personnel services	49,514	49,514	35,142	14,372	170
Commodities:					
Equipment	17,000	17,000	2,395	14,605	-
Total commodities	17,000	17,000	2,395	14,605	-
Contractual services:					
Professional services	100,000	100,000	-	100,000	-
Repairs and maintenance	9,000	9,000	-	9,000	-
Rentals	8,500	8,500	-	8,500	-
Other contractual services	40,350	40,350	9,090	31,260	33,092
Total contractual services	157,850	157,850	9,090	148,760	33,092
Total general government	224,364	224,364	46,627	177,737	33,262
<b>Capital Outlay</b>					
Capital outlay	-	-	-	-	6,940
Total capital outlay	-	-	-	-	6,940
Total expenditures	224,364	224,364	46,627	177,737	40,202
Net change in fund balance	\$ (104,364)	\$ (104,364)	137,905	\$ 242,269	123,840
<b>Fund Balance, Beginning</b>			845,199		721,359
<b>Fund Balance, Ending</b>			\$ 983,104		\$ 845,199



**DuPage County, Illinois**

Geographic Information Systems Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-18

	2021			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2020 Actual
<b>Revenues</b>				
Charges for services	\$ 2,304,000	\$ 2,304,000	\$ 3,671,231	\$ 1,367,231
Investment income	-	-	1,494	1,494
Total revenues	2,304,000	2,304,000	3,672,725	1,368,725
<b>Expenditures</b>				
General government:				
Personnel services:				
Salaries	1,152,339	1,151,019	1,144,242	6,777
Benefits	404,754	507,979	501,783	6,196
Total personnel services	1,557,093	1,658,998	1,646,025	12,973
Commodities:				
Equipment	7,000	7,000	101	6,899
Other commodities	6,000	6,000	1,733	4,267
Total commodities	13,000	13,000	1,834	11,166
Contractual services:				
Professional services	365,735	363,182	356,885	6,297
Insurance	4,905	6,458	1,553	4,905
Utilities	5,800	5,800	1,545	4,255
Repairs and maintenance	-	-	-	-
Rentals	3,000	3,000	926	2,074
Travel expenditure	10,800	1,787	-	1,787
Training and education	18,600	7,865	3,005	4,860
Other contractual services	457,564	389,101	383,636	5,465
Total contractual services	866,404	777,193	747,550	29,643
Total general government	2,436,497	2,449,191	2,395,409	53,782
<b>Capital outlay</b>				
Capital outlay	7,000	7,000	-	7,000
Total capital outlay	7,000	7,000	-	7,000
Total expenditures	2,443,497	2,456,191	2,395,409	60,782
Excess (deficiency) of revenues over expenditures	(139,497)	(152,191)	1,277,316	1,429,507
<b>Other Financing Sources</b>				
Transfers in	-	10,747	10,747	-
Total other financing sources	-	10,747	10,747	-
Net change in fund balance	<u>\$ (139,497)</u>	<u>\$ (141,444)</u>	1,288,063	<u>\$ 1,429,507</u>
<b>Fund Balance, Beginning</b>			1,291,071	961,253
<b>Fund Balance, Ending</b>			<u>\$ 2,579,134</u>	<u>\$ 1,291,071</u>

**DuPage County, Illinois**

Sheriff's Basic Correctional Officers Academy Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-19

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Investment income	\$ 1,000	\$ 1,000	\$ 68	\$ (932)	\$ 1,700
Miscellaneous	229,600	229,600	293,397	63,797	243,156
Total revenues	230,600	230,600	293,465	62,865	244,856
<b>Expenditures</b>					
Public safety:					
Personnel services:					
Salaries	21,000	27,723	27,722	1	27,834
Benefits	4,114	12,291	12,288	3	12,756
Total personnel services	25,114	40,014	40,010	4	40,590
Commodities:					
Equipment	12,500	638	-	638	267
Other commodities	5,000	1,962	100	1,862	93
Total commodities	17,500	2,600	100	2,500	360
Contractual services:					
Professional services	15,000	15,000	14,900	100	12,691
Travel expenditure	3,100	3,100	-	3,100	-
Training and education	58,000	39,660	17,332	22,328	50,276
Other contractual services	115,000	183,340	176,857	6,483	121,886
Total contractual services	191,100	241,100	209,089	32,011	184,853
Total public safety	233,714	283,714	249,199	34,515	225,803
Total expenditures	233,714	283,714	249,199	34,515	225,803
Net change in fund balance	\$ (3,114)	\$ (53,114)	44,266	\$ 97,380	19,053
<b>Fund Balance, Beginning</b>			123,922		104,869
<b>Fund Balance, Ending</b>			\$ 168,188		\$ 123,922

**DuPage County, Illinois**

Building, Zoning, and Planning Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-20

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Fees, licenses and permits	\$ 2,750,000	\$ 2,750,000	\$ 2,216,639	\$ (533,361)	\$ 2,619,784
Charges for services	480,000	480,000	437,326	(42,674)	496,219
Intergovernmental revenue	75,000	75,000	48,689	(26,311)	73,417
Fines and forfeitures	140,000	140,000	169,969	29,969	122,537
Investment income	45,000	45,000	3,727	(41,273)	60,041
Miscellaneous	15,000	15,000	7,471	(7,529)	84,873
Total revenues	3,505,000	3,505,000	2,883,821	(621,179)	3,456,871
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	1,664,837	1,647,037	1,578,596	68,441	1,591,370
Benefits	681,614	699,414	683,402	16,012	653,365
Total personnel services	2,346,451	2,346,451	2,261,998	84,453	2,244,735
Commodities:					
Equipment	13,950	24,560	24,393	167	671
Other commodities	33,500	31,745	25,120	6,625	19,357
Total commodities	47,450	56,305	49,513	6,792	20,028
Contractual services:					
Professional services	401,041	391,366	46,234	345,132	128,408
Insurance	100,300	100,300	2,969	97,331	3,226
Utilities	13,920	13,920	3,764	10,156	7,515
Repairs and maintenance	10,000	10,820	7,993	2,827	12,608
Rentals	8,900	8,900	6,898	2,002	6,813
Travel expenditure	2,800	2,800	1,500	1,300	2,235
Training and education	8,600	8,600	4,077	4,523	4,969
Other contractual services	477,897	477,897	385,823	92,074	127,646
Total contractual services	1,023,458	1,014,603	459,258	555,345	293,420
Total public services	3,417,359	3,417,359	2,770,769	646,590	2,558,183
<b>Capital Outlay</b>					
Capital outlay	150,000	899,600	749,600	150,000	-
Total capital outlay	150,000	899,600	749,600	150,000	-
Total expenditures	3,567,359	4,316,959	3,520,369	796,590	2,558,183
Excess (deficiency) of revenues over expenditures	(62,359)	(811,959)	(636,548)	175,411	898,688
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	980,281
Total other financing sources	-	-	-	-	980,281
Net change in fund balance	<u>\$ (62,359)</u>	<u>\$ (811,959)</u>	<u>(636,548)</u>	<u>\$ 175,411</u>	1,878,969
<b>Fund Balance, Beginning</b>			7,148,853		5,269,884
<b>Fund Balance, Ending</b>			<u>\$ 6,512,305</u>		<u>\$ 7,148,853</u>

**DuPage County, Illinois**

Neutral Site Custody Exchange Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-21

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 200,000	\$ 200,000	\$ 186,204	\$ (13,796)	\$ 170,614
Investment income	6,000	6,000	307	(5,693)	5,620
Miscellaneous	-	-	-	-	100
Total revenues	206,000	206,000	186,511	(19,489)	176,334
<b>Expenditures</b>					
Judicial:					
Personnel services:					
Salaries	167,287	167,287	146,178	21,109	134,655
Benefits	48,640	96,010	86,241	9,769	30,037
Total personnel services	215,927	263,297	232,419	30,878	164,692
Commodities:					
Equipment	1,450	1,100	578	522	-
Other commodities	2,850	3,200	2,700	500	2,155
Total commodities	4,300	4,300	3,278	1,022	2,155
Contractual services:					
Professional services	2,000	150	-	150	-
Rentals	41,000	41,115	41,114	1	41,058
Travel expenditure	375	275	-	275	-
Training and education	2,500	1,893	838	1,055	1,184
Other contractual services	11,600	14,042	3,539	10,503	15
Total contractual services	57,475	57,475	45,491	11,984	42,257
Total judicial	277,702	325,072	281,188	43,884	209,104
Total expenditures	277,702	325,072	281,188	43,884	209,104
Net change in fund balance	\$ (71,702)	\$ (119,072)	(94,677)	\$ 24,395	(32,770)
<b>Fund Balance, Beginning</b>			490,052		522,822
<b>Fund Balance, Ending</b>			\$ 395,375		\$ 490,052

**DuPage County, Illinois**

Sheriff's Police Vehicle Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-22

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Fines and forfeitures	\$ 5,000	\$ 5,000	\$ 823	\$ (4,177)	\$ 1,659
Total revenues	5,000	5,000	823	(4,177)	1,659
<b>Expenditures</b>					
Net change in fund balance	\$ 5,000	\$ 5,000	823	\$ (4,177)	1,659
<b>Fund Balance (Deficit), Beginning</b>			(8,467)		(10,126)
<b>Fund Balance (Deficit), Ending</b>			\$ (7,644)		\$ (8,467)

**DuPage County, Illinois**

OHSEM Community Education and Volunteer Outreach Program Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Year Ended November 30, 2021  
 With Comparative Actual Amounts for the Year Ended November 30, 2020

E-22

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 18,000	\$ 18,000	\$ -	\$ (18,000)	\$ -
Investment income	200	200	6	(194)	135
Total revenues	18,200	18,200	6	(18,194)	135
<b>Expenditures</b>					
Public safety:					
Commodities:					
Equipment	1,000	1,000	-	1,000	433
Other commodities	2,000	2,000	-	2,000	-
Total commodities	3,000	3,000	-	3,000	433
Contractual services:					
Professional services	4,000	4,000	-	4,000	-
Other contractual services	19,000	19,000	-	19,000	2,626
Total contractual services	23,000	23,000	-	23,000	2,626
Total public safety	26,000	26,000	-	26,000	3,059
Total expenditures	26,000	26,000	-	26,000	3,059
Net change in fund balance	\$ (7,800)	\$ (7,800)	6	\$ 7,806	(2,924)
<b>Fund Balance, Beginning</b>			10,618		13,542
<b>Fund Balance, Ending</b>			\$ 10,624		\$ 10,618

**DuPage County, Illinois**

DuPage Care Center Foundation Funded Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-24

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 16	\$ 16	\$ 240
Miscellaneous	1,000,000	1,000,000	-	(1,000,000)	-
Total revenues	1,000,000	1,000,000	16	(999,984)	240
<b>Expenditures</b>					
Public health:					
Commodities:					
Professional services	-	-	-	-	-
Total public health	-	-	-	-	-
<b>Capital Outlay</b>					
Capital outlay	1,000,000	1,000,000	-	1,000,000	-
Total capital outlay	1,000,000	1,000,000	-	1,000,000	-
Total expenditures	1,000,000	1,000,000	-	1,000,000	-
Net change in fund balance	\$ -	\$ -	16	\$ 16	240
<b>Fund Balance, Beginning</b>			23,770		23,530
<b>Fund Balance, Ending</b>			\$ 23,786		\$ 23,770

**DuPage County, Illinois**

Coroner's Fee Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-25

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 198,500	\$ 198,500	\$ 242,579	\$ 44,079	\$ 241,891
Investment income	1,548	1,548	193	(1,355)	2,931
Miscellaneous	250	250	200	(50)	-
Total revenues	200,298	200,298	242,972	42,674	244,822
<b>Expenditures</b>					
Public safety:					
Commodities:					
Equipment	25,000	27,000	26,226	774	9,209
Other commodities	49,600	37,600	19,490	18,110	60,078
Total commodities	74,600	64,600	45,716	18,884	69,287
Contractual services:					
Professional services	-	-	-	-	38,420
Utilities	3,000	2,000	1,589	411	1,585
Repairs and maintenance	10,000	6,000	5,490	510	2,806
Rentals	1,500	2,500	2,476	24	660
Travel expenditure	6,500	5,000	1,713	3,287	1,673
Training and education	28,000	13,000	6,968	6,032	4,882
Other contractual services	9,339	3,339	1,129	2,210	993
Total contractual services	58,339	31,839	19,365	12,474	51,019
Total public safety	132,939	132,939	88,881	44,058	120,306
<b>Capital Outlay</b>					
Capital outlay	15,000	15,000	-	15,000	41,500
Total capital outlay	15,000	15,000	-	15,000	41,500
Total expenditures	147,939	147,939	88,881	59,058	161,806
Net change in fund balance	\$ 52,359	\$ 52,359	154,091	\$ 101,732	83,016
<b>Fund Balance, Beginning</b>			301,886		218,870
<b>Fund Balance, Ending</b>			\$ 455,977		\$ 301,886



**DuPage County, Illinois**

Circuit Court Clerk Operations and Administration Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-26

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Charges for services	\$ 866,738	\$ 866,738	\$ 1,148,776	\$ 282,038	\$ 1,084,885
Investment income	-	-	164	164	1,542
Total revenues	866,738	866,738	1,148,940	282,202	1,086,427
<b>Expenditures</b>					
Judicial:					
Commodities:					
Equipment	72,000	79,613	79,612	1	23,260
Other commodities	14,000	6,387	4,437	1,950	2,418
Total commodities	86,000	86,000	84,049	1,951	25,678
Contractual services:					
Professional services	610,200	610,200	300,713	309,487	490,127
Utilities	85,565	85,565	80,695	4,870	66,926
Repairs and maintenance	50,000	50,000	15,018	34,982	197,341
Travel expenditure	10,500	10,500	1,923	8,577	-
Training and education	6,500	10,500	5,257	5,243	1,250
Other contractual services	233,186	229,186	61,228	167,958	31,540
Total contractual services	995,951	995,951	464,834	531,117	787,184
Total judicial	1,081,951	1,081,951	548,883	533,068	812,862
Total expenditures	1,081,951	1,081,951	548,883	533,068	812,862
Net change in fund balance	\$ (215,213)	\$ (215,213)	600,057	\$ 815,270	273,565
<b>Fund Balance, Beginning</b>			1,246,139		972,574
<b>Fund Balance, Ending</b>			\$ 1,846,196		\$ 1,246,139

**DuPage County, Illinois**

Juvenile Transportation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-27

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Taxes	\$ 883,000	\$ 883,000	\$ 902,787	\$ 19,787	\$ 869,612
Charges for services	1,400	1,400	1,190	(210)	1,470
Intergovernmental revenue	285,000	285,000	309,568	24,568	307,905
Investment income	-	-	1,535	1,535	27,483
Miscellaneous	-	-	106	106	-
Total revenues	1,169,400	1,169,400	1,215,186	45,786	1,206,470
<b>Expenditures</b>					
Judicial:					
Personnel services:					
Salaries	409,706	419,992	324,037	95,955	357,840
Benefits	144,598	134,312	125,005	9,307	127,690
Total personnel services	554,304	554,304	449,042	105,262	485,530
Commodities:					
Equipment	1,175	1,175	305	870	342
Other commodities	7,150	7,150	2,977	4,173	2,356
Total commodities	8,325	8,325	3,282	5,043	2,698
Contractual services:					
Professional services	594,370	581,022	440,675	140,347	449,860
Utilities	7,500	7,500	1,963	5,537	4,051
Repairs and maintenance	3,250	3,250	993	2,257	2,676
Rentals	1,500	1,500	-	1,500	-
Travel expenditure	1,300	1,300	-	1,300	-
Training and education	1,300	1,300	150	1,150	123
Other contractual services	15,058	28,406	28,297	109	366
Total contractual services	624,278	624,278	472,078	152,200	457,076
Total judicial	1,186,907	1,186,907	924,402	262,505	945,304
Total expenditures	1,186,907	1,186,907	924,402	262,505	945,304
Excess (deficiency) of revenues over expenditures	(17,507)	(17,507)	290,784	308,291	261,166
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	2,140
Total other financing sources	-	-	-	-	2,140
Net change in fund balance	<u>\$ (17,507)</u>	<u>\$ (17,507)</u>	290,784	<u>\$ 308,291</u>	263,306
<b>Fund Balance, Beginning</b>			2,797,355		2,534,049
<b>Fund Balance, Ending</b>			<u>\$ 3,088,139</u>		<u>\$ 2,797,355</u>

**DuPage County, Illinois**

PD Records Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-28

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 2,500	\$ 2,500	\$ 5,208	\$ 2,708	\$ 2,914
Total revenues	2,500	2,500	5,208	2,708	2,914
<b>Expenditures</b>					
Judicial:					
Commodities:					
Equipment	100	100	-	100	-
Total commodities	100	100	-	100	-
Total judicial	100	100	-	100	-
Total expenditures	100	100	-	100	-
Net change in fund balance	\$ 2,400	\$ 2,400	5,208	\$ 2,808	2,914
<b>Fund Balance, Beginning</b>			4,036		1,122
<b>Fund Balance, Ending</b>			\$ 9,244		\$ 4,036

**DuPage County, Illinois**

Drug Court and MICAP Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-29

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Charges for services	\$ 92,991	\$ 92,991	\$ 27,728	\$ (65,263)	\$ 47,508
Intergovernmental revenue	194,472	194,472	208,532	14,060	197,018
Investment income	-	-	176	176	7,505
Total revenues	<u>287,463</u>	<u>287,463</u>	<u>236,436</u>	<u>(51,027)</u>	<u>252,031</u>
<b>Expenditures</b>					
Judicial:					
Personnel services:					
Salaries	193,767	198,509	196,311	2,198	182,448
Benefits	83,235	83,162	83,082	80	77,157
Total personnel services	<u>277,002</u>	<u>281,671</u>	<u>279,393</u>	<u>2,278</u>	<u>259,605</u>
Commodities:					
Other commodities	450	225	-	225	-
Total commodities	<u>450</u>	<u>225</u>	<u>-</u>	<u>225</u>	<u>-</u>
Contractual services:					
Professional services	12,000	6,056	4,167	1,889	5,642
Training and education	-	1,500	1,500	-	-
Other contractual services	68,000	68,000	68,000	-	68,000
Total contractual services	<u>80,000</u>	<u>75,556</u>	<u>73,667</u>	<u>1,889</u>	<u>73,642</u>
Total judicial	<u>357,452</u>	<u>357,452</u>	<u>353,060</u>	<u>4,392</u>	<u>333,247</u>
Total expenditures	<u>357,452</u>	<u>357,452</u>	<u>353,060</u>	<u>4,392</u>	<u>333,247</u>
Excess (deficiency) of revenues over expenditures	<u>(69,989)</u>	<u>(69,989)</u>	<u>(116,624)</u>	<u>(46,635)</u>	<u>(81,216)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	(1,312)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,312)</u>
Net change in fund balance	<u>\$ (69,989)</u>	<u>\$ (69,989)</u>	<u>(116,624)</u>	<u>\$ (46,635)</u>	<u>(82,528)</u>
<b>Fund Balance, Beginning</b>			<u>506,306</u>		<u>586,210</u>
<b>Fund Balance, Ending</b>			<u>\$ 389,682</u>		<u>\$ 503,682</u>

**DuPage County, Illinois**

Local Gasoline Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-30

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Taxes	\$ 15,877,896	\$ 15,877,896	\$ 22,860,603	\$ 6,982,707	\$ 1,494,055
Fees, licenses and permits	626,500	626,500	693,522	67,022	617,841
Charges for services	1,039,700	1,039,700	933,654	(106,046)	902,316
Intergovernmental revenue	404,300	404,300	737,276	332,976	314,243
Investment income	65,000	65,000	(233)	(65,233)	80,166
Miscellaneous	130,400	130,400	114,869	(15,531)	123,936
Total revenues	18,143,796	18,143,796	25,339,691	7,195,895	3,532,557
<b>Expenditures</b>					
Highway, streets and bridges:					
Personnel services:					
Salaries	7,628,937	7,628,937	7,209,092	419,845	7,101,069
Benefits	2,933,447	2,933,447	2,619,655	313,792	2,419,949
Total personnel services	10,562,384	10,562,384	9,828,747	733,637	9,521,018
Commodities:					
Equipment	158,500	158,500	80,812	77,688	64,120
Other commodities	2,490,450	2,979,243	2,681,920	297,323	2,828,125
Total commodities	2,648,950	3,137,743	2,762,732	375,011	2,892,245

**DuPage County, Illinois**

Local Gasoline Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-30

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
Contractual services:					
Professional services	\$ 973,204	\$ 655,461	\$ 144,791	\$ 510,670	\$ 280,586
Insurance	341,000	341,000	36,529	304,471	129,665
Utilities	367,000	367,000	314,742	52,258	300,372
Repairs and maintenance	2,990,867	3,025,543	2,331,685	693,858	2,011,145
Rentals	22,000	22,000	16,208	5,792	18,435
Travel expenditure	18,000	18,000	6,982	11,018	4,013
Training and education	38,300	38,300	17,765	20,535	13,267
Matching funds / contributions	60,000	60,000	43,859	16,141	46,359
Other contractual services	1,020,799	1,073,394	941,002	132,392	548,778
Total contractual services	5,831,170	5,600,698	3,853,563	1,747,135	3,352,620
Total highway, streets and bridges	19,042,504	19,300,825	16,445,042	2,855,783	15,765,883
<b>Capital Outlay</b>					
Capital outlay	6,915,092	7,406,371	6,246,363	1,160,008	5,022,225
Total capital outlay	6,915,092	7,406,371	6,246,363	1,160,008	5,022,225
Total expenditures	25,957,596	26,707,196	22,691,405	4,015,791	20,788,108
Excess (deficiency) of revenues over expenditures	(7,813,800)	(8,563,400)	2,648,286	11,211,686	(17,255,551)
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	16,701,969
Transfers out	(986,099)	(986,099)	(986,099)	-	(986,099)
Sale of capital assets	1,615,000	1,615,000	169,577	(1,445,423)	165,596
Total other financing sources (uses)	628,901	628,901	(816,522)	(1,445,423)	15,881,466
Net change in fund balance	\$ (7,184,899)	\$ (7,934,499)	1,831,764	\$ 9,766,263	(1,374,085)
<b>Fund Balance, Beginning</b>			9,382,503		10,756,588
<b>Fund Balance, Ending</b>			\$ 11,214,267		\$ 9,382,503

**DuPage County, Illinois**

Motor Fuel Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-31

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ 34,347,349	\$ 34,347,349	\$ 35,947,764	\$ 1,600,415	\$ 13,882,027
Investment income	50,000	50,000	22,496	(27,504)	91,873
Total revenues	34,397,349	34,397,349	35,970,260	1,572,911	13,973,900
<b>Expenditures</b>					
Highway, streets and bridges:					
Contractual services:					
Professional services	895,000	895,000	828,747	66,253	575,213
Repairs and maintenance	10,500,000	10,500,000	9,870,030	629,970	8,623,170
Other commodities	1,216,950	1,216,950	1,213,388	3,562	-
Other contractual services	-	-	-	-	2,000
Total contractual services	12,611,950	12,611,950	11,912,165	699,785	9,200,383
Total highway, streets and bridges	12,611,950	12,611,950	11,912,165	699,785	9,200,383
<b>Capital Outlay</b>					
Capital outlay	17,795,976	17,795,976	8,023,522	9,772,454	5,897,510
Total capital outlay	17,795,976	17,795,976	8,023,522	9,772,454	5,897,510
Total expenditures	30,407,926	30,407,926	19,935,687	10,472,239	15,097,893
Excess (deficiency) of revenues over expenditures	3,989,423	3,989,423	16,034,573	12,045,150	(1,123,993)
<b>Other Financing Sources</b>					
Transfers in	2,500,000	2,500,000	158,207	(2,341,793)	15,246,446
Transfers out	-	-	-	-	(333,104)
Total other financing sources	2,500,000	2,500,000	158,207	(2,341,793)	14,913,342
Net change in fund balance	\$ 6,489,423	\$ 6,489,423	16,192,780	\$ 9,703,357	13,789,349
<b>Fund Balance, Beginning</b>			18,212,759		4,423,410
<b>Fund Balance, Ending</b>			\$ 34,405,539		\$ 18,212,759

**DuPage County, Illinois**

Animal Care and Control Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-32

	<b>2021</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
<b>Revenues</b>					
Charges for services	\$ 2,136,000	\$ 2,136,000	\$ 3,411,145	\$ 1,275,145	\$ 2,199,832
Fines and forfeitures	3,000	3,000	9,191	6,191	4,162
Investment income	20,000	20,000	3,156	(16,844)	26,402
Miscellaneous	56,000	56,000	13,474	(42,526)	9,286
Total revenues	<u>2,215,000</u>	<u>2,215,000</u>	<u>3,436,966</u>	<u>1,221,966</u>	<u>2,239,682</u>
<b>Expenditures</b>					
General government:					
Personnel services:					
Salaries	1,305,766	1,298,544	1,101,257	197,287	1,118,973
Benefits	443,689	450,911	360,507	90,404	376,428
Total personnel services	<u>1,749,455</u>	<u>1,749,455</u>	<u>1,461,764</u>	<u>287,691</u>	<u>1,495,401</u>
Commodities:					
Equipment	6,000	27,720	26,617	1,103	2,535
Other commodities	146,500	148,500	137,540	10,960	124,480
Total commodities	<u>152,500</u>	<u>176,220</u>	<u>164,157</u>	<u>12,063</u>	<u>127,015</u>
Contractual services:					
Professional services	135,000	135,610	130,958	4,652	82,700
Insurance	6,500	6,500	3,949	2,551	2,910
Utilities	47,500	40,000	30,937	9,063	35,469
Repairs and maintenance	15,500	18,200	17,196	1,004	15,326
Rentals	6,000	6,000	3,950	2,050	3,392
Travel expenditure	3,500	3,500	729	2,771	433
Training and education	6,000	6,295	4,485	1,810	3,926
Other contractual services	245,406	248,301	241,092	7,209	75,895
Total contractual services	<u>465,406</u>	<u>464,406</u>	<u>433,296</u>	<u>31,110</u>	<u>220,051</u>
Total general government	<u>2,367,361</u>	<u>2,390,081</u>	<u>2,059,217</u>	<u>330,864</u>	<u>1,842,467</u>
Total expenditures	<u>2,367,361</u>	<u>2,390,081</u>	<u>2,059,217</u>	<u>330,864</u>	<u>1,842,467</u>
Excess (deficiency) of revenues over expenditures	<u>(152,361)</u>	<u>(175,081)</u>	<u>1,377,749</u>	<u>1,552,830</u>	<u>397,215</u>
<b>Other Financing Sources</b>					
Transfers in	-	22,720	40,907	18,187	108,225
Total other financing sources	<u>-</u>	<u>22,720</u>	<u>40,907</u>	<u>18,187</u>	<u>108,225</u>
Net change in fund balance	<u>\$ (152,361)</u>	<u>\$ (152,361)</u>	<u>1,418,656</u>	<u>\$ 1,571,017</u>	<u>505,440</u>
<b>Fund Balance, Beginning</b>			<u>2,742,708</u>		<u>2,237,268</u>
<b>Fund Balance, Ending</b>			<u>\$ 4,161,364</u>		<u>\$ 2,742,708</u>



**DuPage County, Illinois**

Law Library Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-33

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 332,390	\$ 332,390	\$ 304,250	\$ (28,140)	\$ 279,781
Investment income	-	-	126	126	4,249
Total revenues	332,390	332,390	304,376	(28,014)	284,030
<b>Expenditures</b>					
Judicial:					
Personnel services:					
Salaries	177,256	174,186	166,473	7,713	164,010
Benefits	52,185	52,706	44,523	8,183	47,081
Total personnel services	229,441	226,892	210,996	15,896	211,091
Commodities:					
Equipment	200	679	578	101	-
Other commodities	210,420	214,741	213,912	829	197,651
Total commodities	210,620	215,420	214,490	930	197,651
Contractual services:					
Professional services	1,800	2,100	2,100	-	2,100
Rentals	1,200	1,200	977	223	870
Training and education	400	849	800	49	345
Other contractual services	6,068	3,068	2,816	252	2,761
Total contractual services	9,468	7,217	6,693	524	6,076
Total judicial	449,529	449,529	432,179	17,350	414,818
Total expenditures	449,529	449,529	432,179	17,350	414,818
Net change in fund balance	\$ (117,139)	\$ (117,139)	(127,803)	\$ (10,664)	(130,788)
<b>Fund Balance, Beginning</b>			288,377		419,165
<b>Fund Balance, Ending</b>			\$ 160,574		\$ 288,377

**DuPage County, Illinois**

Probation and Court Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-34

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ -	\$ 2,003	\$ 2,003	\$ 3,909
Charges for services	1,240,000	1,240,000	720,011	(519,989)	661,739
Investment income	-	-	3,008	3,008	46,198
Miscellaneous	4,500	4,500	697	(3,803)	1,250
Total revenues	1,244,500	1,244,500	725,719	(518,781)	713,096
<b>Expenditures</b>					
Judicial:					
Commodities:					
Equipment	37,336	39,336	24,888	14,448	11,457
Other commodities	190,530	188,530	53,021	135,509	69,373
Total commodities	227,866	227,866	77,909	149,957	80,830
Contractual services:					
Professional services	287,099	287,099	164,614	122,485	157,547
Utilities	50,600	50,600	37,693	12,907	35,179
Repairs and maintenance	29,000	29,000	3,456	25,544	8,464
Rentals	35,000	35,000	10,975	24,025	9,357
Travel expenditure	27,500	27,500	1,467	26,033	6,164
Training and education	32,700	32,700	15,655	17,045	15,570
Matching funds	3,000	3,000	-	3,000	-
Other contractual services	351,450	375,450	231,227	144,223	214,831
Total contractual services	816,349	840,349	465,087	375,262	447,112
Total judicial	1,044,215	1,068,215	542,996	525,219	527,942
<b>Capital Outlay</b>					
Capital outlay	200,000	176,000	20,150	155,850	31,942
Total capital outlay	200,000	176,000	20,150	155,850	31,942
Total expenditures	1,244,215	1,244,215	563,146	681,069	559,884
Net change in fund balance	\$ 285	\$ 285	162,573	\$ 162,288	153,212
<b>Fund Balance, Beginning</b>			4,324,826		4,171,614
<b>Fund Balance, Ending</b>			\$ 4,487,399		\$ 4,324,826

**DuPage County, Illinois**

Tax Sale Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-35

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 42,000	\$ 42,000	\$ 27,820	\$ (14,180)	\$ 19,765
Investment income	3,000	3,000	472	(2,528)	7,478
Miscellaneous	35,278	35,278	38,300	3,022	35,561
Total revenues	80,278	80,278	66,592	(13,686)	62,804
<b>Expenditures</b>					
General government:					
Personnel services:					
Salaries	49,000	49,000	323	48,677	48,573
Benefits	-	65	64	1	-
Total personnel services	49,000	49,065	387	48,678	48,573
Commodities:					
Equipment	9,000	9,000	-	9,000	730
Other commodities	500	500	-	500	-
Total commodities	9,500	9,500	-	9,500	730
Contractual services:					
Professional services	23,000	22,900	13,342	9,558	-
Repairs and maintenance	255	425	425	-	-
Training and education	800	800	-	800	450
Other contractual services	1,600	1,465	96	1,369	295
Total contractual services	25,655	25,590	13,863	11,727	745
Total general government	84,155	84,155	14,250	69,905	50,048
Total expenditures	84,155	84,155	14,250	69,905	50,048
Net change in fund balance	\$ (3,877)	\$ (3,877)	52,342	\$ 56,219	12,756
<b>Fund Balance, Beginning</b>			700,540		687,784
<b>Fund Balance, Ending</b>			\$ 752,882		\$ 700,540

**DuPage County, Illinois**

Recorder Document Storage Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-36

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Charges for services	\$ 1,398,000	\$ 1,398,000	\$ 2,251,274	\$ 853,274	\$ 808,295
Investment income	-	-	1,376	1,376	9,784
Total revenues	1,398,000	1,398,000	2,252,650	854,650	818,079
<b>Expenditures</b>					
General government:					
Personnel services:					
Salaries	349,000	349,000	302,256	46,744	268,185
Benefits	123,445	198,836	197,026	1,810	108,089
Total personnel services	472,445	547,836	499,282	48,554	376,274
Commodities:					
Equipment	30,000	30,000	25,099	4,901	16,616
Other commodities	1,000	1,000	-	1,000	-
Total commodities	31,000	31,000	25,099	5,901	16,616
Contractual services:					
Professional services	324,000	112,109	17,474	94,635	195,794
Repairs and maintenance	12,000	12,000	-	12,000	-
Rentals	5,000	5,000	1,495	3,505	-
Travel expenditure	1,500	1,500	-	1,500	-
Training and education	2,000	500	223	277	500
Other contractual services	113,352	251,352	225,948	25,404	99,557
Total contractual services	457,852	382,461	245,140	137,321	295,851
Total general government	961,297	961,297	769,521	191,776	688,741
Total expenditures	961,297	961,297	769,521	191,776	688,741
Net change in fund balance	\$ 436,703	\$ 436,703	1,483,129	\$ 1,046,426	129,338
<b>Fund Balance, Beginning</b>			1,038,390		909,052
<b>Fund Balance, Ending</b>			\$ 2,521,519		\$ 1,038,390

**DuPage County, Illinois**

Court Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-37

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 1,512,000	\$ 1,512,000	\$ 1,572,733	\$ 60,733	\$ 1,512,046
Investment income	-	-	234	234	14,478
Total revenues	<u>1,512,000</u>	<u>1,512,000</u>	<u>1,572,967</u>	<u>60,967</u>	<u>1,526,524</u>
<b>Expenditures</b>					
Judicial:					
Commodities:					
Equipment	-	-	-	-	42,872
Total commodities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,872</u>
Contractual services:					
Professional services	1,654,711	1,708,311	1,708,268	43	1,571,459
Utilities	30,000	30,000	19,809	10,191	32,485
Repairs and maintenance	168,100	168,100	125,228	42,872	6,928
Other contractual services	243,008	189,408	122,389	67,019	105,839
Total contractual services	<u>2,095,819</u>	<u>2,095,819</u>	<u>1,975,694</u>	<u>120,125</u>	<u>1,716,711</u>
Total judicial	<u>2,095,819</u>	<u>2,095,819</u>	<u>1,975,694</u>	<u>120,125</u>	<u>1,759,583</u>
<b>Capital Outlay</b>					
Capital outlay	<u>300,000</u>	<u>300,000</u>	<u>265,664</u>	<u>34,336</u>	<u>-</u>
Total capital outlay	<u>300,000</u>	<u>300,000</u>	<u>265,664</u>	<u>34,336</u>	<u>-</u>
Total expenditures	<u>2,395,819</u>	<u>2,395,819</u>	<u>2,241,358</u>	<u>154,461</u>	<u>1,759,583</u>
Net change in fund balance	<u>\$ (883,819)</u>	<u>\$ (883,819)</u>	<u>(668,391)</u>	<u>\$ 215,428</u>	<u>(233,059)</u>
<b>Fund Balance, Beginning</b>			<u>1,196,943</u>		<u>1,430,002</u>
<b>Fund Balance, Ending</b>			<u>\$ 528,552</u>		<u>\$ 1,196,943</u>

**DuPage County, Illinois**

Wetland Mitigation Banks Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-38

	<b>2021</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>	<b>2021 Actual</b>
<b>Revenues</b>					
Charges for services	\$ 175,000	\$ 175,000	\$ 313,503	\$ 138,503	\$ 830,804
Investment income	60,000	60,000	4,459	(55,541)	75,430
Total revenues	235,000	235,000	317,962	82,962	906,234
<b>Expenditures</b>					
Contractual services:					
Professional services	-	-	-	-	20,123
Total contractual services	-	-	-	-	20,123
Total conservation and recreation	-	-	-	-	20,123
Total expenditures	-	-	-	-	20,123
Net change in fund balance	<u>\$ 235,000</u>	<u>\$ 235,000</u>	317,962	<u>\$ 82,962</u>	886,111
<b>Fund Balance, Beginning</b>			6,849,203		5,963,092
<b>Fund Balance, Ending</b>			<u>\$ 7,167,165</u>		<u>\$ 6,849,203</u>

**DuPage County, Illinois**

West Branch Wetland Mitigation Bank Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-39

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Investment income	\$ 7,000	\$ 7,000	\$ 1,245	\$ (5,755)	\$ 9,483
Total revenues	7,000	7,000	1,245	(5,755)	9,483
<b>Expenditures</b>					
<b>Capital Outlay</b>					
Capital outlay	758,248	758,248	752,977	5,271	-
Total capital outlay	758,248	758,248	752,977	5,271	-
Total expenditures	758,248	758,248	752,977	5,271	-
Net change in fund balance	\$ (751,248)	\$ (751,248)	(751,732)	\$ (484)	9,483
<b>Fund Balance, Beginning</b>			751,732		742,249
<b>Fund Balance, Ending</b>			\$ -		\$ 751,732

**DuPage County, Illinois**

Danada Wetland Mitigation Bank Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-40

	<b>2021</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive Negative</b>	<b>2020 Actual</b>
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 352	\$ 352	\$ 8,082
Total revenues	-	-	352	352	8,082
<b>Expenditures</b>					
Capital outlay:					
Capital outlay	87,000	87,000	40,218	46,782	46,932
Total capital outlay	87,000	87,000	40,218	46,782	46,932
Total expenditures	87,000	87,000	40,218	46,782	46,932
Net change in fund balance	<u>\$ (87,000)</u>	<u>\$ (87,000)</u>	(39,866)	<u>\$ 47,134</u>	(38,850)
<b>Fund Balance, Beginning</b>			<u>524,722</u>		<u>563,572</u>
<b>Fund Balance, Ending</b>			<u>\$ 484,856</u>		<u>\$ 524,722</u>



**DuPage County, Illinois**

Dunham Wetland Mitigation Bank Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-41

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 86	\$ 86	\$ 1,737
Total revenues	-	-	86	86	1,737
<b>Expenditures</b>					
Capital outlay:					
Capital outlay	131,338	131,338	-	131,338	-
Total capital outlay	131,338	131,338	-	131,338	-
Total expenditures	131,338	131,338	-	131,338	-
Net change in fund balance	\$ (131,338)	\$ (131,338)	86	\$ 131,424	1,737
<b>Fund Balance, Beginning</b>			133,074		131,337
<b>Fund Balance, Ending</b>			\$ 133,160		\$ 133,074

**DuPage County, Illinois**

Oak Meadows Wetland Mitigation Bank Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-42

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 165	\$ 165	\$ 3,062
Total revenues	-	-	165	165	3,062
<b>Expenditures</b>					
Capital outlay:					
Capital outlay	202,541	202,541	202,540	1	-
Total capital outlay	202,541	202,541	202,540	1	-
Total expenditures	202,541	202,541	202,540	1	-
Net change in fund balance	<u>\$ (202,541)</u>	<u>\$ (202,541)</u>	(202,375)	<u>\$ 166</u>	3,062
<b>Fund Balance, Beginning</b>			255,884		252,822
<b>Fund Balance, Ending</b>			<u>\$ 53,509</u>		<u>\$ 255,884</u>

**DuPage County, Illinois**

Township Project Reimbursement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-43

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Intergovernmental revenue	\$ 1,000,000	\$ 1,500,000	\$ 466,889	\$ (1,033,111)	\$ 1,458,624
Total revenues	1,000,000	1,500,000	466,889	(1,033,111)	1,458,624
<b>Expenditures</b>					
Highway, streets and bridges:					
Contractual services:					
Other contractual services	1,000,000	1,500,000	632,883	867,117	1,249,633
Total contractual services	1,000,000	1,500,000	632,883	867,117	1,249,633
Total highway, streets and bridges	1,000,000	1,500,000	632,883	867,117	1,249,633
Total expenditures	1,000,000	1,500,000	632,883	867,117	1,249,633
Net change in fund balance	\$ -	\$ -	(165,994)	\$ (165,994)	208,991
<b>Fund Balance, Beginning</b>			253,751		44,760
<b>Fund Balance, Ending</b>			\$ 87,757		\$ 253,751

**DuPage County, Illinois**

Century Hill Light Service Area Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-44

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Taxes	\$ 19,160	\$ 19,160	\$ 19,157	\$ (3)	\$ 19,146
Investment income	700	700	48	(652)	730
	-	-	-	-	-
Total revenues	19,860	19,860	19,205	(655)	19,876
<b>Expenditures</b>					
Highways, streets and bridges:					
Contractual services:					
Utilities	4,000	4,000	298	3,702	602
Repairs and maintenance	15,000	15,000	1,995	13,005	474
Other contractual services	15,000	15,000	-	15,000	-
Total contractual services	34,000	34,000	2,293	31,707	1,076
Total highways, streets and bridges	34,000	34,000	2,293	31,707	1,076
<b>Capital Outlay</b>					
Capital outlay	21,775	21,775	-	21,775	-
Total capital outlay	21,775	21,775	-	21,775	-
Total expenditures	55,775	55,775	2,293	53,482	1,076
Net change in fund balance	<u>\$ (35,915)</u>	<u>\$ (35,915)</u>	16,912	<u>\$ 52,827</u>	18,800
<b>Fund Balance, Beginning</b>			77,091		58,291
<b>Fund Balance, Ending</b>			<u>\$ 94,003</u>		<u>\$ 77,091</u>

**DuPage County, Illinois**

Child Support Maintenance Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-45

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 175,000	\$ 175,000	\$ 325,229	\$ 150,229	\$ 184,749
Investment income	-	-	-	-	1
Total revenues	175,000	175,000	325,229	150,229	184,750
<b>Expenditures</b>					
Judicial:					
Contractual services:					
Professional services	220,000	220,000	108,571	111,429	125,339
Other contractual services	1,400	1,400	1,320	80	16,525
Total contractual services	221,400	221,400	109,891	111,509	141,864
Total judicial	221,400	221,400	109,891	111,509	141,864
Total expenditures	221,400	221,400	109,891	111,509	141,864
Net change in fund balance	\$ (46,400)	\$ (46,400)	215,338	\$ 261,738	42,886
<b>Fund Balance, Beginning</b>			107,187		64,301
<b>Fund Balance, Ending</b>			\$ 322,525		\$ 107,187

**DuPage County, Illinois**

Federal Drug S.A. 1417 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-46

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 100	\$ 100	\$ -	\$ (100)	\$ -
Total revenues	100	100	-	(100)	-
<b>Expenditures</b>					
Judicial:					
Commodities:					
Equipment	5,000	3,585	2,522	1,063	-
Total commodities	5,000	3,585	2,522	1,063	-
Contractual services:					
Professional services	125,000	125,000	-	125,000	-
Other commodities	-	1,415	1,414	1	-
Total contractual services	125,000	126,415	1,414	125,001	-
Total judicial	130,000	130,000	3,936	126,064	-
Total expenditures	130,000	130,000	3,936	126,064	-
Net change in fund balance	<u>\$ (129,900)</u>	<u>\$ (129,900)</u>	(3,936)	<u>\$ 125,964</u>	-
<b>Fund Balance, Beginning</b>			155,637		155,637
<b>Fund Balance, Ending</b>			<u>\$ 151,701</u>		<u>\$ 155,637</u>

**DuPage County, Illinois**

State Fund S.A. 1418 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-47

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Charges for services	\$ 40,000	\$ 40,000	\$ 52,243	\$ 12,243	\$ 27,028
Total revenues	40,000	40,000	52,243	12,243	27,028
<b>Expenditures</b>					
Judicial:					
Commodities:					
Other commodities	15,000	12,500	-	12,500	-
Equipment	-	2,500	2,500	-	-
Total commodities	15,000	15,000	2,500	12,500	-
Contractual services:					
Professional services	45,000	45,000	-	45,000	20
Utilities	7,000	7,000	2,757	4,243	3,026
Travel expenditure	10,000	10,000	-	10,000	-
Training and education	8,000	8,000	-	8,000	495
Total contractual services	70,000	70,000	2,757	67,243	3,541
Total judicial	85,000	85,000	5,257	79,743	3,541
Total expenditures	85,000	85,000	5,257	79,743	3,541
Net change in fund balance	\$ (45,000)	\$ (45,000)	46,986	\$ 91,986	23,487
<b>Fund Balance, Beginning</b>			122,377		98,890
<b>Fund Balance, Ending</b>			\$ 169,363		\$ 122,377

**DuPage County, Illinois**

Federal Drug 1417 Justice Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-48

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	100	100	-	(100)	-
Total revenues	\$ 100	\$ 100	\$ -	\$ (100)	\$ -
<b>Expenditures</b>					
Commodities:					
Equipment	5,000	5,000	2,356	2,644	-
Total commodities	5,000	5,000	2,356	2,644	-
Contractual services:					
Professional services	158,000	158,000	-	158,000	-
Total contractual services	158,000	158,000	-	158,000	-
Total judicial	163,000	163,000	2,356	160,644	-
Total expenditures	163,000	163,000	2,356	160,644	-
Net change in fund balance	\$ (162,900)	\$ (162,900)	(2,356)	\$ 160,544	-
<b>Fund Balance, Beginning</b>			175,944		175,944
<b>Fund Balance, Ending</b>			\$ 173,588		\$ 175,944



**DuPage County, Illinois**

Money Laundering Forfeitures Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-49

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Fines and forfeitures	\$ 500	\$ 500	\$ -	\$ (500)	\$ 26
Total revenues	500	500	-	(500)	26
<b>Expenditures</b>					
Commodities:					
Other commodities	10,000	10,000	1,103	8,897	-
Total commodities	10,000	10,000	1,103	8,897	-
Contractual services:					
Professional services	85,000	85,000	2,000	83,000	-
Repairs and maintenance	-	-	-	-	2,583
Travel expenditure	2,000	2,000	-	2,000	1,431
Other contractual services	3,000	3,000	-	3,000	-
Total contractual services	90,000	90,000	2,000	88,000	4,014
Total judicial	100,000	100,000	3,103	96,897	4,014
Total expenditures	100,000	100,000	3,103	96,897	4,014
Net change in fund balance	\$ (99,500)	\$ (99,500)	(3,103)	\$ 96,397	(3,988)
<b>Fund Balance, Beginning</b>			123,038		127,026
<b>Fund Balance, Ending</b>			\$ 119,935		\$ 123,038

**DuPage County, Illinois**

State's Attorney Records Automation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-50

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 10,000	\$ 10,000	\$ 9,735	\$ (265)	\$ 8,737
Investment income	400	400	11	(389)	658
Total revenues	10,400	10,400	9,746	(654)	9,395
<b>Expenditures</b>					
Judicial:					
Commodities:					
Equipment	30,000	22,000	15,074	6,926	3,326
Other commodities	2,000	2,000	1,268	732	402
Total commodities	32,000	24,000	16,342	7,658	3,728
Contractual services:					
Other contractual services	17,000	25,000	24,506	494	-
Total contractual services	17,000	25,000	24,506	494	-
Total judicial	49,000	49,000	40,848	8,152	3,728
Total expenditures	49,000	49,000	40,848	8,152	3,728
Net change in fund balance	<u>\$ (38,600)</u>	<u>\$ (38,600)</u>	(31,102)	<u>\$ 7,498</u>	5,667
<b>Fund Balance, Beginning</b>			63,532		57,865
<b>Fund Balance, Ending</b>			<u>\$ 32,430</u>		<u>\$ 63,532</u>

**DuPage County, Illinois**

Circuit Court Clerk Electronic Citation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-51

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 240,000	\$ 240,000	\$ 466,567	\$ 226,567	\$ 422,541
Investment income	-	-	460	460	6,819
Total revenues	240,000	240,000	467,027	227,027	429,360
<b>Expenditures</b>					
Judicial:					
Commodities:					
Equipment	50,000	50,000	1,270	48,730	376
Other commodities	10,000	10,000	-	10,000	-
Total commodities	60,000	60,000	1,270	58,730	376
Contractual services:					
Professional services	460,000	460,000	291,097	168,903	211,915
Total contractual services	460,000	460,000	291,097	168,903	211,915
Total judicial	520,000	520,000	292,367	227,633	212,291
Total expenditures	520,000	520,000	292,367	227,633	212,291
Net change in fund balance	\$ (280,000)	\$ (280,000)	174,660	\$ 454,660	217,069
<b>Fund Balance, Beginning</b>			707,353		490,284
<b>Fund Balance, Ending</b>			\$ 882,013		\$ 707,353

**DuPage County, Illinois**

Water Quality BMP in Lieu Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-52

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Charges for services	\$ 70,000	\$ 70,000	\$ 174,377	\$ 104,377	\$ 197,549
Investment income	2,300	2,300	506	(1,794)	7,170
Total revenues	72,300	72,300	174,883	102,583	204,719
<b>Expenditures</b>					
Conservation and recreation:					
Contractual services:					
Professional services	10,000	8,050	-	8,050	-
Other contractual services	-	1,950	1,950	-	-
Total contractual services	10,000	10,000	1,950	8,050	-
Total conservation and recreation	10,000	10,000	1,950	8,050	-
<b>Capital Outlay</b>					
Capital outlay	77,849	77,849	-	77,849	-
Total capital outlay	77,849	77,849	-	77,849	-
Total expenditures	87,849	87,849	1,950	85,899	-
Net change in fund balance	<u>\$ (15,549)</u>	<u>\$ (15,549)</u>	172,933	<u>\$ 188,482</u>	204,719
<b>Fund Balance, Beginning</b>			769,209		564,490
<b>Fund Balance, Ending</b>			<u>\$ 942,142</u>		<u>\$ 769,209</u>

**DuPage County, Illinois**

U.S. Department of Energy Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-53

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 661,653	\$ 318,355	\$ (343,298)	\$ 244,602
Miscellaneous	-	-	-	-	209
Total revenues	-	661,653	318,355	(343,298)	244,811
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	133,252	274,173	92,699	181,474	69,745
Benefits	40,401	89,794	34,945	54,849	21,390
Total personnel services	173,653	363,967	127,644	236,323	91,135
Commodities:					
Equipment	8,398	14,919	75	14,844	211
Other commodities	1,056	4,366	287	4,079	169
Total commodities	9,454	19,285	362	18,923	380
Contractual services:					
Professional services	443,082	871,549	181,844	689,705	159,684
Insurance	471	1,049	307	742	239
Utilities	1,271	2,728	323	2,405	331
Repairs and maintenance	1,736	3,326	48	3,278	121
Rentals	318	619	79	540	85
Travel expenditure	16,865	29,046	2,859	26,187	706
Training and education	17,316	33,078	493	32,585	1,790
Other contractual services	1,527	2,699	138	2,561	65
Total contractual services	482,586	944,094	186,091	758,003	163,021
Total public services	665,693	1,327,346	314,097	1,013,249	254,536
Total expenditures	665,693	1,327,346	314,097	1,013,249	254,536
Net change in fund balance	<u>\$ (665,693)</u>	<u>\$ (665,693)</u>	4,258	<u>\$ 669,951</u>	(9,725)
<b>Fund Balance (Deficit), Beginning</b>			(26,510)		(16,785)
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (22,252)</u>		<u>\$ (26,510)</u>

**DuPage County, Illinois**

U.S. Department of Health and Human Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-54

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 15,397,889	\$ 10,284,598	\$ (5,113,291)	\$ 7,345,835
Miscellaneous	-	31,780	51,648	19,868	50,991
Total revenues	-	15,429,669	10,336,246	(5,093,423)	7,396,826
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	1,819,107	3,688,655	1,353,558	2,335,097	1,587,927
Benefits	619,843	1,231,919	465,086	766,833	486,073
Total personnel services	2,438,950	4,920,574	1,818,644	3,101,930	2,074,000
Commodities:					
Equipment	40,146	137,188	37,507	99,681	88,312
Other commodities	15,839	39,594	6,927	32,667	14,261
Total commodities	55,985	176,782	44,434	132,348	102,573
Contractual services:					
Professional services	749,578	2,732,860	1,397,875	1,334,985	426,202
Insurance	580	1,393	368	1,025	411
Utilities	5,138	15,360	1,906	13,454	24,874
Repairs and maintenance	2,139	4,375	341	4,034	493
Rentals	5,758	8,882	1,561	7,321	1,865
Travel expenditure	26,832	39,371	2,950	36,421	2,527
Training and education	41,809	73,270	9,802	63,468	14,347
Other contractual services	4,776,106	15,381,094	5,846,632	9,534,462	4,290,249
Total contractual services	5,607,940	18,256,605	7,261,435	10,995,170	4,760,968
Total public services	8,102,875	23,353,961	9,124,513	14,229,448	6,937,541
Judicial:					
Personnel services:					
Salaries	2,300,490	2,479,351	633,293	1,846,058	610,533
Benefits	926,786	928,787	195,478	733,309	174,284
Total personnel services	3,227,276	3,408,138	828,771	2,579,367	784,817
Commodities:					
Other commodities	9,810	9,810	317	9,493	295
Total commodities	9,810	9,810	317	9,493	295

**DuPage County, Illinois**

U.S. Department of Health and Human Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-54

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
Contractual services:					
Professional services	\$ 119,044	\$ 116,765	\$ 7,370	\$ 109,395	\$ 10,360
Travel expenditure	10,000	10,000	-	10,000	1,577
Training and education	17,424	17,424	1,745	15,679	2,011
Total contractual services	146,468	144,189	9,115	135,074	13,948
Total judicial	3,383,554	3,562,137	838,203	2,723,934	799,060
Total expenditures	11,486,429	26,916,098	9,962,716	16,953,382	7,736,601
Net change in fund balance	<u>\$ (11,486,429)</u>	<u>\$ (11,486,429)</u>	373,530	<u>\$ 11,859,959</u>	(339,775)
<b>Fund Balance (Deficit), Beginning</b>			(108,800)		230,975
<b>Fund Balance (Deficit), Ending</b>			<u>\$ 264,730</u>		<u>\$ (108,800)</u>

**DuPage County, Illinois**

U.S. Department of Justice Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-55

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 1,091,225	\$ 794,226	\$ (296,999)	\$ 633,553
Miscellaneous	-	20,126	20,126	-	20,126
Total revenues	-	1,111,351	814,352	(296,999)	653,679
<b>Expenditures</b>					
Public safety:					
Personnel services:					
Salaries	4,090	108,092	12,344	95,748	18,831
Benefits	854	21,244	2,418	18,826	3,714
Total personnel services	4,944	129,336	14,762	114,574	22,545
Commodities:					
Equipment	1,790	28,090	15,947	12,143	8,112
Other commodities	7,234	230,444	96,944	133,500	128,587
Total commodities	9,024	258,534	112,891	145,643	136,699
Contractual services:					
Professional services	108,700	121,200	28,555	92,645	1,700
Repairs and maintenance	-	36,572	-	36,572	-
Travel expenditure	11,707	22,273	-	22,273	-
Training and education	3,650	13,624	7,470	6,154	5,310
Other contractual services	88,170	198,170	69,645	128,525	86,625
Total contractual services	212,227	391,839	105,670	286,169	93,635
Total public safety	226,195	779,709	233,323	546,386	252,879
Judicial:					
Personnel services:					
Salaries	194,300	444,930	250,499	194,431	230,539
Total personnel services	194,300	444,930	250,499	194,431	230,539
Commodities:					
Equipment	7,900	8,588	8,587	1	1,356
Other commodities	1,100	412	412	-	1,223
Total commodities	9,000	9,000	8,999	1	2,579
Contractual services:					
Professional services	-	-	-	-	36,267
Other contractual services	-	-	-	-	360
Total contractual services	-	-	-	-	36,627
Total judicial	203,300	453,930	259,498	194,432	269,745



**DuPage County, Illinois**

U.S. Department of Justice Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-55

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Capital Outlay</b>					
Capital outlay	\$ 1,766	\$ 308,973	\$ 302,855	\$ 6,118	\$ 106,445
Total capital outlay	1,766	308,973	302,855	6,118	106,445
Total expenditures	431,261	1,542,612	795,676	746,936	629,069
Net change in fund balance	<u>\$ (431,261)</u>	<u>\$ (431,261)</u>	18,676	<u>\$ 449,937</u>	24,610
<b>Fund Balance, Beginning</b>			92,720		68,110
<b>Fund Balance, Ending</b>			<u>\$ 111,396</u>		<u>\$ 92,720</u>

**DuPage County, Illinois**

U.S. Department of Labor Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Year Ended November 30, 2021  
 With Comparative Actual Amounts for the Year Ended November 30, 2020

E-56

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 6,495,408	\$ 6,320,745	\$ (174,663)	\$ 5,951,115
Miscellaneous	-	250,000	254,589	4,589	223,061
Total revenues	-	6,745,408	6,575,334	(170,074)	6,174,176
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	1,804,128	3,610,249	1,648,022	1,962,227	1,695,363
Benefits	678,810	1,433,277	728,441	704,836	675,365
Total personnel services	2,482,938	5,043,526	2,376,463	2,667,063	2,370,728
Commodities:					
Equipment	16,336	27,550	10,733	16,817	8,874
Other commodities	53,289	60,035	6,768	53,267	3,597
Total commodities	69,625	87,585	17,501	70,084	12,471
Contractual services:					
Professional services	120,646	178,367	59,354	119,013	73,385
Insurance	2,010	3,015	1,005	2,010	1,005
Utilities	46,532	85,563	32,279	53,284	35,199
Repairs and maintenance	1,614	2,094	183	1,911	397
Rentals	497,032	869,323	329,236	540,087	466,149
Travel expenditure	17,884	23,884	1,094	22,790	978
Training and education	13,320	20,526	4,899	15,627	3,880
Other contractual services	2,525,431	6,208,557	3,167,380	3,041,177	3,348,172
Total contractual services	3,224,469	7,391,329	3,595,430	3,795,899	3,929,165
Total public services	5,777,032	12,522,440	5,989,394	6,533,046	6,312,364
<b>Capital Outlay</b>					
Capital outlay	-	-	-	-	5,750
Total capital outlay	-	-	-	-	5,750
Total expenditures	5,777,032	12,522,440	5,989,394	6,533,046	6,318,114
Excess (deficiency) of revenues over expenditures	(5,777,032)	(5,777,032)	585,940	6,362,972	(143,938)
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	-	1,033
Transfers out	(415,437)	(415,437)	(390,905)	24,532	(40,813)
Total other financing sources (uses)	(415,437)	(415,437)	(390,905)	24,532	(39,780)
Net change in fund balance	\$ (6,192,469)	\$ (6,192,469)	195,035	\$ 6,387,504	(183,718)
<b>Fund Balance (Deficit), Beginning</b>			(217,646)		(33,928)
<b>Fund Balance (Deficit), Ending</b>			\$ (22,611)		\$ (217,646)

**DuPage County, Illinois**

U.S. Department of Transportation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-57

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 31,838	\$ 400,949	\$ 369,111	\$ 71,698
Total revenues	-	31,838	400,949	369,111	71,698
<b>Expenditures</b>					
Public safety:					
Personnel services:					
Salaries	47,757	79,595	22,423	57,172	10,345
Total personnel services	47,757	79,595	22,423	57,172	10,345
Commodities:					
Equipment	525	525	-	525	-
Total commodities	48,282	80,120	22,423	57,697	10,345
Total public safety	48,282	80,120	22,423	57,697	10,345
Public services:					
Contractual services:					
Other contractual services	306,000	306,000	212,396	93,604	238,036
Total contractual services	306,000	306,000	212,396	93,604	238,036
Total public services	306,000	306,000	212,396	93,604	238,036
Total expenditures	354,282	386,120	234,819	151,301	248,381
Net change in fund balance	<u>\$ (354,282)</u>	<u>\$ (354,282)</u>	166,130	<u>\$ 520,412</u>	(176,683)
<b>Fund Balance (Deficit), Beginning</b>			(242,528)		(65,845)
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (76,398)</u>		<u>\$ (242,528)</u>

**DuPage County, Illinois**

U.S. Election Assistance Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-58

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 261,861	\$ 94,152	\$ (167,709)	\$ -
Total revenues	-	261,861	94,152	(167,709)	-
<b>Expenditures</b>					
Public services					
Commodities:					
Equipment	5,208	16,064	6,063	10,001	714
Total commodities	5,208	16,064	6,063	10,001	714
Contractual services:					
Professional services	40,000	56,270	31,269	25,001	-
Other contractual services	-	105,158	56,106	49,052	-
Total contractual services	40,000	161,428	87,375	74,053	-
Total public services	45,208	200,208	93,438	106,770	714
<b>Capital Outlay</b>					
Capital outlay	65,000	171,861	-	171,861	-
Total capital outlay	65,000	171,861	-	171,861	-
Total expenditures	110,208	372,069	93,438	278,631	714
Net change in fund balance	\$ (110,208)	\$ (110,208)	714	\$ 110,922	(714)
<b>Fund Balance (Deficit), Beginning</b>			(714)		-
<b>Fund Balance (Deficit), Ending</b>			\$ -		\$ (714)

**DuPage County, Illinois**

Environmental Protection Agency Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-59

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ -	\$ 95,121	\$ 95,121	\$ 30,004
Total revenues	-	-	95,121	95,121	30,004
<b>Expenditures</b>					
Conservation and recreation:					
Personnel services:					
Salaries	128,384	128,384	43,874	84,510	54,243
Benefits	50,302	50,302	12,367	37,935	14,320
Total personnel services	178,686	178,686	56,241	122,445	68,563
Contractual services:					
Other contractual services	2,750	2,750	2,534	216	-
Total contractual services	2,750	2,750	2,534	216	-
Total conservation and recreation	181,436	181,436	58,775	122,661	68,563
Total expenditures	181,436	181,436	58,775	122,661	68,563
Net change in fund balance	\$ (181,436)	\$ (181,436)	36,346	\$ 217,782	(38,559)
<b>Fund Balance (Deficit), Beginning</b>			(39,289)		(730)
<b>Fund Balance (Deficit), Ending</b>			\$ (2,943)		\$ (39,289)

**DuPage County, Illinois**

Illinois Department of Commerce and Economic Opportunity Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Year Ended November 30, 2021  
 With Comparative Actual Amounts for the Year Ended November 30, 2020

E-60

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 3,522,965	\$ 1,298,016	\$ (2,224,949)	\$ 1,363,555
Miscellaneous	-	-	292	292	270
Total revenues	-	3,522,965	1,298,308	(2,224,657)	1,363,825
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	283,984	732,136	102,375	629,761	79,940
Benefits	82,627	235,606	32,516	203,090	24,857
Total benefits	366,611	967,742	134,891	832,851	104,797
Commodities:					
Equipment	9,597	27,430	450	26,980	3,754
Other commodities	3,177	15,466	2,252	13,214	19,894
Total commodities	12,774	42,896	2,702	40,194	23,648
Contractual services:					
Professional services	247,773	494,152	54,760	439,392	53,297
Insurance	263	596	160	436	-
Utilities	928	3,300	340	2,960	945
Repairs and maintenance	971	1,886	113	1,773	251
Rentals	2,890	3,840	223	3,617	446
Travel expenditure	4,060	6,843	-	6,843	290
Training and education	1,116	3,203	795	2,408	668
Other contractual services	2,284,678	4,720,571	1,119,150	3,601,421	865,387
Total contractual services	2,542,679	5,234,391	1,175,541	4,058,850	921,284
Total public services	2,922,064	6,245,029	1,313,134	4,931,895	1,049,729
<b>Capital Outlay</b>					
Capital outlay	-	200,000	-	200,000	18,688
Total capital outlay	-	200,000	-	200,000	18,688
Total expenditures	2,922,064	6,445,029	1,313,134	5,131,895	1,068,417
Net change in fund balance	<u>\$ (2,922,064)</u>	<u>\$ (2,922,064)</u>	(14,826)	<u>\$ 2,907,238</u>	295,408
<b>Fund Balance (Deficit), Beginning</b>			95,414		(199,994)
<b>Fund Balance, Ending</b>			<u>\$ 80,588</u>		<u>\$ 95,414</u>

**DuPage County, Illinois**

Attorney General - State of Illinois Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-61

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 31,500	\$ 29,017	\$ (2,483)	\$ 33,940
Total revenues	-	31,500	29,017	(2,483)	33,940
<b>Expenditures</b>					
Judicial:					
Personnel services:					
Salaries	19,600	51,100	31,483	19,617	31,474
Total personnel services	19,600	51,100	31,483	19,617	31,474
Total judicial	19,600	51,100	31,483	19,617	31,474
Total expenditures	19,600	51,100	31,483	19,617	31,474
Net change in fund balance	<u>\$ (19,600)</u>	<u>\$ (19,600)</u>	(2,466)	<u>\$ 17,134</u>	2,466
<b>Fund Balance, Beginning</b>			2,466		-
<b>Fund Balance, Ending</b>			<u>\$ -</u>		<u>\$ 2,466</u>

**DuPage County, Illinois**

Illinois Department on Aging Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-62

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 4,557,203	\$ 4,371,525	\$ (185,678)	\$ 3,865,958
Miscellaneous	-	470,000	386,687	(83,313)	242,879
Total revenues	-	5,027,203	4,758,212	(268,991)	4,108,837
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	2,879,521	6,262,109	2,935,304	3,326,805	2,742,293
Benefits	1,223,299	2,513,790	1,166,014	1,347,776	1,199,247
Total benefits	4,102,820	8,775,899	4,101,318	4,674,581	3,941,540
Commodities:					
Equipment	7,000	14,000	173	13,827	25,914
Other commodities	6,000	12,000	769	11,231	643
Total commodities	13,000	26,000	942	25,058	26,557
Contractual services:					
Professional services	50,000	94,943	1,724	93,219	5,307
Insurance	500	1,000	316	684	316
Utilities	55,416	110,988	21,087	89,901	23,495
Repairs and maintenance	500	1,000	261	739	61
Travel expenditure	59,795	119,795	22,717	97,078	22,563
Training and education	4,628	11,469	6,613	4,856	1,600
Other contractual services	228,978	401,746	83,572	318,174	87,397
Total contractual services	399,817	740,941	136,290	604,651	140,739
Total public services	4,515,637	9,542,840	4,238,550	5,304,290	4,108,836
Total expenditures	4,515,637	9,542,840	4,238,550	5,304,290	4,108,836
Excess (deficiency) of revenues over expenditures	(4,515,637)	(4,515,637)	519,662	5,035,299	1
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	3,365
Total other financing sources	-	-	-	-	3,365
Net change in fund balance	\$ (4,515,637)	\$ (4,515,637)	519,662	\$ 5,035,299	3,366
<b>Fund Balance, Beginning</b>			40,202		36,836
<b>Fund Balance, Ending</b>			\$ 559,864		\$ 40,202



**DuPage County, Illinois**

Illinois Department of Public Health Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-63

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 3,922	\$ -	\$ (3,922)	\$ -
Total revenues	-	3,922	-	(3,922)	-
<b>Expenditures</b>					
Capital outlay:					
Capital outlay	9,813	13,735	(3,049)	16,784	3,049
Total capital outlay	9,813	13,735	(3,049)	16,784	3,049
Total expenditures	9,813	13,735	(3,049)	16,784	3,049
Net change in fund balance	\$ (9,813)	\$ (9,813)	3,049	\$ 12,862	(3,049)
<b>Fund Balance (Deficit), Beginning</b>			(3,020)		29
<b>Fund Balance (Deficit), Ending</b>			\$ 29		\$ (3,020)

**DuPage County, Illinois**

Illinois Department of Veteran Affairs Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-64

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ -	\$ 25,725	\$ 25,725	\$ 54,275
Total revenues	-	-	25,725	25,725	54,275
<b>Expenditures</b>					
Public services:					
Contractual services:					
Other contractual services	29,509	29,509	25,725	3,784	54,275
Total contractual services	29,509	29,509	25,725	3,784	54,275
Total public services	29,509	29,509	25,725	3,784	54,275
Total expenditures	29,509	29,509	25,725	3,784	54,275
Net change in fund balance	<u>\$ (29,509)</u>	<u>\$ (29,509)</u>	-	<u>\$ 29,509</u>	-
<b>Fund Balance, Beginning</b>			-		-
<b>Fund Balance, Ending</b>			<u>\$ -</u>		<u>\$ -</u>

**DuPage County, Illinois**

Illinois Violence Prevention Authority Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-65

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 38,800	\$ 34,276	\$ (4,524)	\$ 37,563
Total revenues	-	38,800	34,276	(4,524)	37,563
<b>Expenditures</b>					
Judicial:					
Commodities:					
Other commodities	1,528	2,397	1,287	1,110	282
Total commodities	1,528	2,397	1,287	1,110	282
Contractual services:					
Professional services	27,612	64,227	33,360	30,867	30,634
Travel expenditure	847	2,163	-	2,163	-
Total contractual services	28,459	66,390	33,360	33,030	30,634
Total judicial	29,987	68,787	34,647	34,140	30,916
Total expenditures	29,987	68,787	34,647	34,140	30,916
Net change in fund balance	\$ (29,987)	\$ (29,987)	(371)	\$ 29,616	6,647
<b>Fund Balance (Deficit), Beginning</b>			(5,996)		(12,643)
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (6,367)</u>		<u>\$ (5,996)</u>

**DuPage County, Illinois**

Illinois State Agencies - Miscellaneous Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-66

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 819,201	\$ 477,968	\$ (341,233)	\$ 413,580
Total revenues	-	819,201	477,968	(341,233)	413,580
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	11,703	11,703	11,185	518	17,395
Benefits	7,678	7,585	6,256	1,329	8,876
Total benefits	19,381	19,288	17,441	1,847	26,271
Contractual services:					
Utilities	20	-	-	-	94
Rentals	20	-	-	-	1,370
Other contractual services	855	988	987	1	2,535
Total contractual services	895	988	987	1	3,999
Total public services	20,276	20,276	18,428	1,848	30,270
General government:					
Commodities:					
Equipment	1,995	2,005	1,996	9	63
Other commodities	795	1,311	788	523	1,416
Total commodities	2,790	3,316	2,784	532	1,479
Contractual services:					
Other contractual services	177,037	333,109	150,946	182,163	60,777
Total contractual services	177,037	333,109	150,946	182,163	60,777
Total general government	179,827	336,425	153,730	182,695	62,256
Judicial:					
Personnel services:					
Salaries	137,995	580,465	212,717	367,748	217,625
Benefits	49,113	199,307	71,269	128,038	74,035
Total personnel services	187,108	779,772	283,986	495,786	291,660
Commodities:					
Equipment	7,400	13,878	6,478	7,400	-
Other commodities	1,391	11,515	4,027	7,488	4,777
Total commodities	8,791	25,393	10,505	14,888	4,777

**DuPage County, Illinois**

Illinois State Agencies - Miscellaneous Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-66

	<b>2021</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
Contractual services:					
Professional services	\$ 19,811	\$ 55,202	\$ 5,317	\$ 49,885	\$ 4,626
Utilities	3,186	7,194	1,158	6,036	2,595
Repairs and maintenance	50	200	150	50	-
Travel expenditure	4,494	12,961	-	12,961	3,957
Training and education	1,300	4,577	1,255	3,322	1,305
Other contractual services	5,075	7,119	1,000	6,119	400
Total contractual services	33,916	87,253	8,880	78,373	12,883
Total judicial	229,815	892,418	303,371	589,047	309,320
Total expenditures	429,918	1,249,119	475,529	773,590	401,846
Net change in fund balance	<u>\$ (429,918)</u>	<u>\$ (429,918)</u>	2,439	<u>\$ 432,357</u>	11,734
<b>Fund Balance (Deficit), Beginning</b>			9,260		(2,474)
<b>Fund Balance, Ending</b>			<u>\$ 11,699</u>		<u>\$ 9,260</u>

**DuPage County, Illinois**

Illinois Department of Human Services Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-67

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Intergovernmental revenue	\$ -	\$ 296,416	\$ 295,738	\$ (678)	\$ 353,914
Investment income	-	-	118	118	193
Miscellaneous	-	-	1,003	1,003	-
Total revenues	-	296,416	296,859	443	354,107
<b>Expenditures</b>					
General government:					
Commodities:					
Equipment	-	-	-	-	-
Other commodities	-	-	-	-	1,209
Total commodities	-	-	-	-	1,209
Contractual services:					
Other contractual services	-	-	-	-	11,729
Total contractual services	-	-	-	-	11,729
Total general government	-	-	-	-	12,938
Public services:					
Personnel services:					
Salaries	45,000	137,913	107,760	30,153	109,443
Benefits	18,300	51,360	39,918	11,442	36,142
Total personnel services	63,300	189,273	147,678	41,595	145,585
Contractual services:					
Other contractual services	154,432	324,875	149,344	175,531	179,343
Total contractual services	154,432	324,875	149,344	175,531	179,343
Total public services	217,732	514,148	297,022	217,126	324,928
Total expenditures	217,732	514,148	297,022	217,126	337,866
Net change in fund balance	\$ (217,732)	\$ (217,732)	(163)	\$ 217,569	16,241
<b>Fund Balance (Deficit), Beginning</b>			145		(16,096)
<b>Fund Balance (Deficit), Ending</b>			<u>\$ (18)</u>		<u>\$ 145</u>

**DuPage County, Illinois**

Family Self Sufficiency Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-68

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 23	\$ 23	\$ 391
Total revenues	-	-	23	23	391
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	13,025	13,025	1,120	11,905	689
Benefits	17,584	17,584	646	16,938	357
Total personnel services	30,609	30,609	1,766	28,843	1,046
Contractual services:					
Travel expenditure	5,000	5,000	-	5,000	-
Total contractual services	5,000	5,000	-	5,000	-
Total public services	35,609	35,609	1,766	33,843	1,046
Total expenditures	35,609	35,609	1,766	33,843	1,046
Net change in fund balance	\$ (35,609)	\$ (35,609)	(1,743)	\$ 33,866	(655)
<b>Fund Balance, Beginning</b>			35,383		36,038
<b>Fund Balance, Ending</b>			\$ 33,640		\$ 35,383

**DuPage County, Illinois**

Care Center Foundation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-69

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ -	\$ -	\$ (1)
Miscellaneous	-	-	36,053	36,053	44,016
Total revenues	-	-	36,053	36,053	44,015
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	41,443	41,175	19,652	21,523	18,365
Benefits	8,330	8,598	8,090	508	5,810
Total personnel services	49,773	49,773	27,742	22,031	24,175
Contractual services:					
Professional services	40,222	40,222	10,699	29,523	12,418
Other contractual services	1,000	1,000	-	1,000	1,821
Total contractual services	41,222	41,222	10,699	30,523	14,239
Total public services	90,995	90,995	38,441	52,554	38,414
Total expenditures	90,995	90,995	38,441	52,554	38,414
Net change in fund balance	\$ (90,995)	\$ (90,995)	(2,388)	\$ 88,607	5,601
<b>Fund Balance (Deficit), Beginning</b>			(276)		(5,877)
<b>Fund Balance (Deficit), Ending</b>			\$ (2,664)		\$ (276)



**DuPage County, Illinois**

Illinois Association of Community Action Agencies Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Year Ended November 30, 2021  
 With Comparative Actual Amounts for the Year Ended November 30, 2020

E-70

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Miscellaneous	\$ -	\$ -	\$ 9,636	\$ 9,636	\$ 17,602
Total revenues	-	-	9,636	9,636	17,602
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	28,084	28,084	7,429	20,655	14,078
Benefits	12,516	12,516	2,208	10,308	3,523
Total personnel services	40,600	40,600	9,637	30,963	17,601
Total public services	40,600	40,600	9,637	30,963	17,601
Total expenditures	40,600	40,600	9,637	30,963	17,601
Net change in fund balance	<u>\$ (40,600)</u>	<u>\$ (40,600)</u>	(1)	<u>\$ 40,599</u>	1
<b>Fund Balance, Beginning</b>			1		-
<b>Fund Balance, Ending</b>			<u>\$ -</u>		<u>\$ 1</u>

**DuPage County, Illinois**

Dupage Animal Friends Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-71

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Investment income	\$ -	\$ 11,100	\$ 406	\$ (10,694)	\$ 4,608
Miscellaneous	-	100,000	68,369	(31,631)	56,414
Total revenues	-	111,100	68,775	(42,325)	61,022
<b>Expenditures</b>					
General government:					
Personnel services:					
Salaries	21,767	26,542	17,017	9,525	8,310
Benefits	1,992	2,858	1,302	1,556	636
Total personnel services	23,759	29,400	18,319	11,081	8,946
Commodities:					
Equipment	231	3,706	3,706	-	370
Other commodities	1,418	5,098	798	4,300	2,677
Total commodities	1,649	8,804	4,504	4,300	3,047
Contractual services:					
Professional services	2,963	92,978	44,712	48,266	44,278
Repairs and maintenance	-	515	515	-	-
Travel expenditure	2,970	500	-	500	30
Other contractual services	-	479	478	1	-
Training and education	884	649	149	500	116
Total contractual services	6,817	95,121	45,854	49,267	44,424
Total general government	32,225	133,325	68,677	64,648	56,417
<b>Capital Outlay</b>					
Capital outlay	534,156	544,156	-	544,156	-
Total capital outlay	534,156	544,156	-	544,156	-
Total expenditures	566,381	677,481	68,677	608,804	56,417
Net change in fund balance	<u>\$ (566,381)</u>	<u>\$ (566,381)</u>	98	<u>\$ 566,479</u>	4,605
<b>Fund Balance, Beginning</b>			4,605		-
<b>Fund Balance, Ending</b>			<u>\$ 4,703</u>		<u>\$ 4,605</u>

**DuPage County, Illinois**

Resource Innovations Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-72

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Miscellaneous	\$ -	\$ 286,200	\$ 74,716	\$ (211,484)	\$ 223,586
Total revenues	-	286,200	74,716	(211,484)	223,586
<b>Expenditures</b>					
Public services:					
Personnel services:					
Salaries	57,350	108,140	15,902	92,238	62,787
Benefits	19,727	35,077	4,204	30,873	19,503
Total personnel services	77,077	143,217	20,106	123,111	82,290
Commodities:					
Equipment	2,500	6,725	126	6,599	12
Other commodities	2,075	3,210	744	2,466	731
Total commodities	4,575	9,935	870	9,065	743
Contractual services:					
Professional services	207,260	411,660	46,728	364,932	134,031
Insurance	515	1,350	835	515	649
Utilities	2,040	2,940	516	2,424	789
Repairs and maintenance	2,000	2,700	365	2,335	606
Rentals	500	970	322	648	110
Travel expenditure	1,000	5,450	3,729	1,721	1,282
Training and education	1,325	3,620	1,089	2,531	2,917
Other contractual services	2,625	3,275	156	3,119	169
Total contractual services	217,265	431,965	53,740	378,225	140,553
Total public services	298,917	585,117	74,716	510,401	223,586
Total expenditures	298,917	585,117	74,716	510,401	223,586
Net change in fund balance	\$ (298,917)	\$ (298,917)	-	\$ 298,917	-
<b>Fund Balance, Beginning</b>			-		-
<b>Fund Balance, Ending</b>			\$ -		\$ -

**DuPage County, Illinois**

Emergency Rental Assistance Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-73

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>					
General government:					
Personnel services:					
Salaries	-	150,000	-	150,000	-
Benefits	-	59,385	-	59,385	-
Total personnel services	-	209,385	-	209,385	-
Contractual services:					
Other contractual services	-	27,147,936	-	27,147,936	-
Total contractual services	-	27,147,936	-	27,147,936	-
Total general government	-	27,357,321	-	27,357,321	-
Total expenditures	-	27,357,321	-	27,357,321	-
Excess (deficiency) of revenues over expenditures	-	(27,357,321)	-	27,357,321	-
<b>Other Financing Sources (Uses)</b>					
Transfers out	-	(27,357,321)	-	27,357,321	-
Total other financing sources (uses)	-	(27,357,321)	-	27,357,321	-
Net change in fund balance	\$ -	\$ (54,714,642)	-	\$ 54,714,642	-
<b>Fund Balance, Beginning</b>			-		-
<b>Fund Balance, Ending</b>			\$ -		\$ -

**DuPage County, Illinois**

Local Law Drug Enforcement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-74

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Fines and forfeitures	\$ 44,479	\$ 44,479	\$ -	\$ (44,479)	\$ -
Total revenues	44,479	44,479	-	(44,479)	-
<b>Expenditures</b>					
Public services:					
Contractual services:					
Other contractual services	15,000	15,000	-	15,000	-
Total contractual services	15,000	15,000	-	15,000	-
Total public services	15,000	15,000	-	15,000	-
Total expenditures	15,000	15,000	-	15,000	-
Net change in fund balance	<u>\$ 29,479</u>	<u>\$ 29,479</u>	-	<u>\$ (29,479)</u>	-
<b>Fund Balance, Beginning, As Restated</b>			44,534		-
<b>Fund Balance, Ending</b>			<u>\$ 44,534</u>		<u>\$ -</u>

**DuPage County, Illinois**

Sheriff Commissary Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-75

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Miscellaneous	\$ 1,250,000	\$ 1,250,000	\$ 1,103,002	\$ (146,998)	\$ -
Total revenues	1,250,000	1,250,000	1,103,002	(146,998)	-
<b>Expenditures</b>					
Public safety:					
Personnel services:					
Salaries	77,370	77,370	28,602	48,768	-
Benefits	26,026	26,026	-	26,026	-
Total personnel services	103,396	103,396	28,602	74,794	-
Commodities:					
Equipment	350,000	350,000	322	349,678	-
Other commodities	275,000	275,000	126,091	148,909	-
Total commodities	625,000	625,000	126,413	498,587	-
Contractual services:					
Professional services	-	-	633,266	(633,266)	-
Insurance	-	-	500,192	(500,192)	-
Utilities	450,000	450,000	25,437	424,563	-
Total contractual services	450,000	450,000	1,158,895	(708,895)	-
Total public safety	1,178,396	1,178,396	1,313,910	(135,514)	-
Total expenditures	1,178,396	1,178,396	1,313,910	(135,514)	-
Net change in fund balance	\$ 71,604	\$ 71,604	(210,908)	\$ (282,512)	-
<b>Fund Balance, Beginning, As Restated</b>			1,898,866		-
<b>Fund Balance, Ending</b>			\$ 1,687,958		\$ -

**DuPage County, Illinois**

Federal Law Enforcement Treasury Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-76

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ 400,000	\$ 400,000	\$ 198,740	\$ (201,260)	\$ -
Total revenues	400,000	400,000	198,740	(201,260)	-
<b>Expenditures</b>					
Public safety:					
Commodities:					
Equipment	50,000	50,000	116,930	(66,930)	-
Other commodities	50,000	50,000	28,621	21,379	-
Total commodities	100,000	100,000	145,551	(45,551)	-
Contractual services:					
Professional services	-	-	42,207	(42,207)	-
Insurance	-	-	5,902	(5,902)	-
Utilities	-	-	49,813	(49,813)	-
Repairs and maintenance	50,000	132,000	12,844	119,156	-
Total contractual services	50,000	132,000	110,766	21,234	-
Total public services	150,000	232,000	256,317	(24,317)	-
Total expenditures	150,000	232,000	256,317	(24,317)	-
Net change in fund balance	\$ 250,000	\$ 168,000	(57,577)	\$ (225,577)	-
<b>Fund Balance, Beginning, As Restated</b>			457,201		-
<b>Fund Balance, Ending</b>			\$ 399,624		\$ -

**DuPage County, Illinois**

Drug Traffic Prevention State Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-77

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ 25,000	\$ 25,000	\$ 5,347	\$ (19,653)	\$ -
Total revenues	25,000	25,000	5,347	(19,653)	-
<b>Expenditures</b>					
Public safety:					
Commodities:					
Other commodities	-	3,405	3,405	-	-
Total commodities	-	3,405	3,405	-	-
Contractual services:					
Professional services	-	2,891	2,890	1	-
Other contractual services	15,000	8,704	-	8,704	-
Total contractual services	15,000	11,595	2,890	8,705	-
Total public safety	15,000	15,000	6,295	8,705	-
Total expenditures	15,000	15,000	6,295	8,705	-
Net change in fund balance	\$ 10,000	\$ 10,000	(948)	\$ (10,948)	-
<b>Fund Balance, Beginning, As Restated</b>			48,602		-
<b>Fund Balance, Ending</b>			<u>\$ 47,654</u>		<u>\$ -</u>



**DuPage County, Illinois**

Sheriff Investigative Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-78

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Miscellaneous	\$ 15,000	\$ 15,000	\$ 4,821	\$ (10,179)	\$ -
Total revenues	15,000	15,000	4,821	(10,179)	-
<b>Expenditures</b>					
Public safety:					
Commodities:					
Equipment	2,000	2,000	-	2,000	-
Other commodities	2,000	2,000	1,028	972	-
Total commodities	4,000	4,000	1,028	2,972	-
Contractual services:					
Professional services	-	4,730	4,730	-	-
Travel expenditure	3,500	3,500	-	3,500	-
Training and education	3,500	2,270	-	2,270	-
Total contractual services	7,000	10,500	4,730	5,770	-
Total public safety	11,000	14,500	5,758	8,742	-
Total expenditures	11,000	14,500	5,758	8,742	-
Net change in fund balance	\$ 4,000	\$ 500	(937)	\$ (1,437)	-
<b>Fund Balance, Beginning, As Restated</b>			54,839		-
<b>Fund Balance, Ending</b>			\$ 53,902		\$ -

**DuPage County, Illinois**

Sheriff Sex Offender Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-79

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 3,000	\$ 3,000	\$ 4,701	\$ 1,701	\$ -
Total revenues	3,000	3,000	4,701	1,701	-
<b>Expenditures</b>					
Public safety:					
Contractual services:					
Travel expenditure	-	175	175	-	-
Other contractual services	3,000	2,825	2,405	420	-
Total contractual services	3,000	3,000	2,580	420	-
Total public safety	3,000	3,000	2,580	420	-
Total expenditures	3,000	3,000	2,580	420	-
Net change in fund balance	\$ -	\$ -	2,121	\$ 2,121	-
<b>Fund Balance, Beginning, As Restated</b>			8,085		-
<b>Fund Balance, Ending</b>			\$ 10,206		\$ -

**DuPage County, Illinois**

Violent Offender Against Youth Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-80

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 50	\$ 50	\$ 60	\$ 10	\$ -
Total revenues	50	50	60	10	-
<b>Expenditures</b>					
Public safety:					
Contractual services:					
Training and education	50	50	-	50	-
Other contractual services	50	50	-	50	-
Total contractual services	100	100	-	100	-
Total public services	100	100	-	100	-
Total expenditures	100	100	-	100	-
Net change in fund balance	\$ (50)	\$ (50)	60	\$ 110	-
<b>Fund Balance, Beginning, As Restated</b>			485		-
<b>Fund Balance, Ending</b>			\$ 545		\$ -

**DuPage County, Illinois**

Federal Law Enforcement Justice Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-81

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Intergovernmental revenue	\$ 200	\$ 200	\$ -	\$ (200)	\$ -
Total revenues	200	200	-	(200)	-
<b>Expenditures</b>					
Public safety:					
Commodities:					
Equipment	40	40	-	40	-
Other commodities	40	40	-	40	-
Total commodities	80	80	-	80	-
Contractual services:					
Travel expenditure	40	40	-	40	-
Training and education	40	40	-	40	-
Other contractual services	40	40	-	40	-
Total contractual services	120	120	-	120	-
Total public services	200	200	-	200	-
Total expenditures	200	200	-	200	-
Net change in fund balance	\$ -	\$ -	-	\$ -	-
<b>Fund Balance, Beginning, As Restated</b>			1,433		-
<b>Fund Balance, Ending</b>			\$ 1,433		\$ -

**DuPage County, Illinois**

Sale in Error Interest Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-82

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 219	\$ 219	\$ -
Miscellaneous	-	71,000	166,271	95,271	-
Total revenues	-	71,000	166,490	95,490	-
<b>Expenditures</b>					
General government:					
Contractual services:					
Other contractual services	-	71,000	67,129	3,871	-
Total contractual services	-	71,000	67,129	3,871	-
Total general government	-	71,000	67,129	3,871	-
Total expenditures	-	71,000	67,129	3,871	-
Net change in fund balance	\$ -	\$ -	99,361	\$ 99,361	-
<b>Fund Balance, Beginning, As Restated</b>			495,510		-
<b>Fund Balance, Ending</b>			\$ 594,871		\$ -

**DuPage County, Illinois**

Emergency Deployment Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
Year Ended November 30, 2021  
With Comparative Actual Amounts for the Year Ended November 30, 2020

E-83

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Intergovernmental revenue	\$ 14,521	\$ 14,521	\$ -	\$ (14,521)	\$ -
Total revenues	14,521	14,521	-	(14,521)	-
<b>Expenditures</b>					
Public safety:					
Personnel services:					
Salaries	11,300	11,300	-	11,300	-
Benefits	1,187	1,187	-	1,187	-
Total personnel services	12,487	12,487	-	12,487	-
Commodities:					
Other commodities	1,034	1,034	-	1,034	-
Total commodities	1,034	1,034	-	1,034	-
Contractual services:					
Travel expenditure	1,000	1,000	-	1,000	-
Total contractual services	1,000	1,000	-	1,000	-
Total public safety	14,521	14,521	-	14,521	-
Total expenditures	14,521	14,521	-	14,521	-
Net change in fund balance	\$ -	\$ -	-	\$ -	-
<b>Fund Balance, Beginning</b>			-		-
<b>Fund Balance, Ending</b>			\$ -		\$ -

**DuPage County, Illinois**

Miscellaneous Local Grants Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-84

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Miscellaneous	\$ -	\$ 534,156	\$ 517,206	\$ (16,950)	\$ -
Total revenues	-	534,156	517,206	(16,950)	-
<b>Expenditures</b>					
General government:					
Personnel services:					
Salaries	-	136,242	136,242	-	-
Total personnel services	-	136,242	136,242	-	-
Commodities:					
Other commodities	-	15,926	15,926	-	-
Total commodities	-	15,926	15,926	-	-
Contractual services:					
Professional services	-	1,516	1,516	-	-
Repairs and maintenance	-	4,844	4,844	-	-
Rentals	-	33,974	33,974	-	-
Other contractual services	-	235,946	235,946	-	-
Total contractual services	-	276,280	276,280	-	-
Total general government	-	428,448	428,448	-	-
Judicial:					
Commodities:					
Other commodities	-	500	-	500	-
Total commodities	-	500	-	500	-
Total judicial	-	500	-	500	-
Contractual services:					
Professional services	-	24,500	1,260	23,240	-
Other contractual services	-	1,000	1,000	-	-
Total contractual services	-	25,500	2,260	23,240	-
Public services:					
Personnel services:					
Salaries	-	15,050	2,200	12,850	-
Benefits	-	4,950	950	4,000	-
Total personnel services	-	20,000	3,150	16,850	-
Total public services	-	45,500	5,410	40,090	-
<b>Capital Outlay</b>					
Capital outlay	-	84,708	84,708	-	-
Total capital outlay	-	84,708	84,708	-	-
Total expenditures	-	513,156	518,566	-	-
Net change in fund balance	\$ -	\$ 21,000	(1,360)	\$ (22,360)	-
<b>Fund Balance, Beginning</b>			-		-
<b>Fund Balance (Deficit), Ending</b>			\$ (1,360)		\$ -

**DuPage County, Illinois**

Emergency Rental Assistance #2 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

E-85

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Total revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>					
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-	-
<b>Other Financing Sources (Uses)</b>					
Transfers out	-	(10,672,016)	-	10,672,016	-
Total other financing sources (uses)	-	(10,672,016)	-	10,672,016	-
Net change in fund balance	<u>\$ -</u>	<u>\$ (10,672,016)</u>	-	<u>\$ 10,672,016</u>	-
<b>Fund Balance, Beginning</b>			-		-
<b>Fund Balance, Ending</b>			<u>\$ -</u>		<u>\$ -</u>



**DuPage County, Illinois**

**Non-Major Governmental Funds**

**Debt Service Funds (Budgeted Funds Only)**

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

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

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

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

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

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

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

**2016 General Obligation Refunding Bonds - Stormwater Project (Alternate Revenue Source)** - This fund was established to account for pledged Stormwater Management property tax revenue and payment of principal, interest, and fiscal agent fees on the General Obligation Refunding Bonds. The bonds were issued to do a current refunding of the outstanding General Obligation Refunding Bonds (Alternate Revenue Source - Stormwater Project), Series 2006.

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

**DuPage County, Illinois**

**Non-Major Governmental Funds**

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

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

**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet - Debt Service Funds  
November 30, 2021

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	Special Assessment Debt - Water/Sewer System Projects Fund	1993 General Obligation Refunding Bonds - Jail Project Fund	1993 General Obligation Refunding Bonds - Stormwater Project Fund	2010 A&B Taxable General Obligation Bonds Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	2015A Transportation Revenue Refunding Bonds Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 General Obligation Refunding Bonds - Stormwater Project Fund	2016 General Obligation Refunding Bonds - Courthouse Project Fund	2017 General Obligation Debt Certificates Fund	2009 General Obligation Bonds - Special Service Area #34 Project Fund	Total Nonmajor Debt Service Funds
<b>Assets</b>												
Cash and investments	\$ 860,436	\$ 25,951	\$ 9,492	\$ 43,313	\$ 2,848,526	\$ -	\$ 5,857,023	\$ 196,204	\$ 3,979,296	\$ 4	\$ 150,001	\$ 13,970,246
Receivables												
Taxes	419,250	-	-	-	-	-	-	-	3,738,523	-	146,625	4,304,398
Interest	621	15	6	25	1,005	-	2,188	114	19	-	88	4,081
Due from other funds	65,510	-	-	-	-	-	-	-	-	-	-	65,510
Total assets	<u>\$ 1,345,817</u>	<u>\$ 25,966</u>	<u>\$ 9,498</u>	<u>\$ 43,338</u>	<u>\$ 2,849,531</u>	<u>\$ -</u>	<u>\$ 5,859,211</u>	<u>\$ 196,318</u>	<u>\$ 7,717,838</u>	<u>\$ 4</u>	<u>\$ 296,714</u>	<u>\$ 18,344,235</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>												
<b>Liabilities</b>												
Accounts payable	\$ 477,557	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 478,007
Total liabilities	<u>477,557</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>478,007</u>
<b>Deferred Inflows of Resources</b>												
Property taxes levied for a future period	<u>417,293</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,722,860</u>	<u>-</u>	<u>146,625</u>	<u>4,286,778</u>
Total deferred inflows of resource	<u>417,293</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,722,860</u>	<u>-</u>	<u>146,625</u>	<u>4,286,778</u>
<b>Fund Balances</b>												
Restricted	<u>450,967</u>	<u>25,966</u>	<u>9,498</u>	<u>43,338</u>	<u>2,849,081</u>	<u>-</u>	<u>5,859,211</u>	<u>196,318</u>	<u>3,994,978</u>	<u>4</u>	<u>150,089</u>	<u>13,579,450</u>
Total fund balances	<u>450,967</u>	<u>25,966</u>	<u>9,498</u>	<u>43,338</u>	<u>2,849,081</u>	<u>-</u>	<u>5,859,211</u>	<u>196,318</u>	<u>3,994,978</u>	<u>4</u>	<u>150,089</u>	<u>13,579,450</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,345,817</u>	<u>\$ 25,966</u>	<u>\$ 9,498</u>	<u>\$ 43,338</u>	<u>\$ 2,849,531</u>	<u>\$ -</u>	<u>\$ 5,859,211</u>	<u>\$ 196,318</u>	<u>\$ 7,717,838</u>	<u>\$ 4</u>	<u>\$ 296,714</u>	<u>\$ 18,344,235</u>

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service Funds

Year Ended November 30, 2021

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	Special Assessment Debt - Water/Sewer System Projects Fund	1993 General Obligation Refunding Bonds - Jail Project Fund	1993 General Obligation Refunding Bonds - Stormwater Project Fund	2010 A&B Taxable General Obligation Bonds Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	2015A Transportation Revenue Refunding Bonds Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 General Obligation Refunding Bonds - Stormwater Project Fund	2016 General Obligation Refunding Bonds - Courthouse Project Fund	2017 General Obligation Debt Certificates Fund	2009 General Obligation Bonds - Special Service Area #34 Project Fund	Total Nonmajor Debt Service Funds
<b>Revenues</b>												
Taxes:												
Property taxes	\$ 262,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,739,166	\$ -	\$ 148,612	\$ 4,149,830
County-wide sales tax	-	-	-	-	471,467	-	1,217,830	-	-	-	-	1,689,297
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	687,180	-	687,180
Investment income	163	(4,264)	(6,151)	2,955	(220)	112	167	(2,124)	137	-	(150)	(9,375)
Miscellaneous	7,210	-	-	-	-	-	-	-	-	-	-	7,210
Total revenues	269,425	(4,264)	(6,151)	2,955	471,247	112	1,217,997	(2,124)	3,739,303	687,180	148,462	6,524,142
<b>Expenditures</b>												
Current:												
Public works	302,108	-	-	-	-	-	-	-	-	-	-	302,108
Debt service:												
Principal	90,000	3,490,000	5,020,000	-	455,000	9,045,000	1,325,000	1,865,000	2,385,000	525,000	100,000	24,300,000
Interest	48,655	97,720	140,560	3,611,802	119,600	65,576	134,248	40,926	1,235,575	162,180	45,125	5,701,967
Fiscal agent fees	450	-	-	800	450	-	450	500	-	-	550	3,200
Total expenditures	441,213	3,587,720	5,160,560	3,612,602	575,050	9,110,576	1,459,698	1,906,426	3,620,575	687,180	145,675	30,307,275
Excess (deficiency) of revenues over expenditures	(171,788)	(3,591,984)	(5,166,711)	(3,609,647)	(103,803)	(9,110,464)	(241,701)	(1,908,550)	118,728	-	2,787	(23,783,133)
<b>Other Financing Sources (Uses)</b>												
Transfers in	-	-	-	3,612,099	2,206,559	-	4,093,441	-	-	-	-	9,912,099
Transfers out	-	-	-	-	-	(158,207)	-	-	-	-	-	(158,207)
Total other financing sources (uses)	-	-	-	3,612,099	2,206,559	(158,207)	4,093,441	-	-	-	-	9,753,892
Net change in fund balances	(171,788)	(3,591,984)	(5,166,711)	2,452	2,102,756	(9,268,671)	3,851,740	(1,908,550)	118,728	-	2,787	(14,029,241)
<b>Fund Balances, Beginning</b>	622,755	3,617,950	5,176,209	40,886	746,325	9,268,671	2,007,471	2,104,868	3,876,250	4	147,302	27,608,691
<b>Fund Balances, Ending</b>	\$ 450,967	\$ 25,966	\$ 9,498	\$ 43,338	\$ 2,849,081	\$ -	\$ 5,859,211	\$ 196,318	\$ 3,994,978	\$ 4	\$ 150,089	\$ 13,579,450

**DuPage County, Illinois**

Special Assessment Debt - Water/Sewer System Projects Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Year Ended November 30, 2021  
 With Comparative Actual Amounts for the Year Ended November 30, 2020

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	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Taxes	\$ 419,400	\$ 419,400	\$ 262,052	\$ (157,348)	\$ 595,988
Investment income	2,200	2,200	163	(2,037)	4,992
Miscellaneous	-	-	7,210	7,210	4,589
Total revenues	421,600	421,600	269,425	(152,175)	605,569
<b>Expenditures</b>					
Public works:					
Contractual services:					
Other contractual services	286,000	302,737	302,108	629	309,824
Total contractual services	286,000	302,737	302,108	629	309,824
Total public works	286,000	302,737	302,108	629	309,824
Debt service:					
Principal	90,000	90,000	90,000	-	85,000
Interest	49,000	49,000	48,655	345	51,455
Fiscal agent fees	600	600	450	150	450
Total debt service	139,600	139,600	139,105	495	136,905
Total expenditures	425,600	442,337	441,213	1,124	446,729
Net change in fund balance	<u>\$ (4,000)</u>	<u>\$ (20,737)</u>	(171,788)	<u>\$ (151,051)</u>	158,840
<b>Fund Balance, Beginning</b>			622,755		463,915
<b>Fund Balance, Ending</b>			<u>\$ 450,967</u>		<u>\$ 622,755</u>

**DuPage County, Illinois**

1993 General Obligation Refunding Bonds - Jail Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

F-4

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Investment income (loss)	\$ -	\$ -	\$ (4,264)	\$ (4,264)	\$ 40,106
Total revenues	-	-	(4,264)	(4,264)	40,106
<b>Expenditures</b>					
Debt service:					
Principal	3,490,000	3,490,000	3,490,000	-	3,305,000
Interest	97,720	97,720	97,720	-	287,980
Total debt service	3,587,720	3,587,720	3,587,720	-	3,592,980
Total expenditures	3,587,720	3,587,720	3,587,720	-	3,592,980
Excess (deficiency) of revenues over expenditures	(3,587,720)	(3,587,720)	(3,591,984)	(4,264)	(3,552,874)
<b>Other Financing Sources</b>					
Transfers in	-	-	-	-	3,600,000
Total other financing sources	-	-	-	-	3,600,000
Net change in fund balance	<u>\$ (3,587,720)</u>	<u>\$ (3,587,720)</u>	(3,591,984)	<u>\$ (4,264)</u>	47,126
<b>Fund Balance, Beginning</b>			3,617,950		3,570,824
<b>Fund Balance, Ending</b>			<u>\$ 25,966</u>		<u>\$ 3,617,950</u>

**DuPage County, Illinois**

1993 General Obligation Refunding Bonds - Stormwater Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Year Ended November 30, 2021  
 With Comparative Actual Amounts for the Year Ended November 30, 2020

F-5

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ (6,151)	\$ (6,151)	\$ 57,393
Total revenues	-	-	(6,151)	(6,151)	57,393
<b>Expenditures</b>					
Debt service:					
Principal	5,020,000	5,020,000	5,020,000	-	4,755,000
Interest	140,560	140,560	140,560	-	414,260
Total debt service	5,160,560	5,160,560	5,160,560	-	5,169,260
Total expenditures	5,160,560	5,160,560	5,160,560	-	5,169,260
Excess (deficiency) of revenues over expenditures	(5,160,560)	(5,160,560)	(5,166,711)	(6,151)	(5,111,867)
<b>Other Financing Sources</b>					
Transfers in	100,000	100,000	-	(100,000)	5,170,000
Total other financing sources	100,000	100,000	-	(100,000)	5,170,000
Net change in fund balance	<u>\$ (5,060,560)</u>	<u>\$ (5,060,560)</u>	(5,166,711)	<u>\$ (106,151)</u>	58,133
<b>Fund Balance, Beginning</b>			5,176,209		5,118,076
<b>Fund Balance, Ending</b>			<u>\$ 9,498</u>		<u>\$ 5,176,209</u>

**DuPage County, Illinois**

2010 A&amp;B Taxable General Obligation Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

F-6

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ 5,000	\$ 5,000	\$ 2,955	\$ (2,045)	\$ 5,312
Total revenues	5,000	5,000	2,955	(2,045)	5,312
<b>Expenditures</b>					
Debt service:					
Interest	3,612,000	3,612,000	3,611,802	198	3,611,802
Fiscal agent fees	900	900	800	100	800
Total debt service	3,612,900	3,612,900	3,612,602	298	3,612,602
Total expenditures	3,612,900	3,612,900	3,612,602	298	3,612,602
Excess (deficiency) of revenues over expenditures	(3,607,900)	(3,607,900)	(3,609,647)	(1,747)	(3,607,290)
<b>Other Financing Sources</b>					
Transfers in	3,612,099	3,612,099	3,612,099	-	3,611,802
Total other financing sources	3,612,099	3,612,099	3,612,099	-	3,611,802
Net change in fund balance	\$ 4,199	\$ 4,199	2,452	\$ (1,747)	4,512
<b>Fund Balance, Beginning</b>			40,886		36,374
<b>Fund Balance, Ending</b>			\$ 43,338		\$ 40,886



**DuPage County, Illinois**

2011 General Obligation Refunding Bonds - Drainage Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Year Ended November 30, 2021  
 With Comparative Actual Amounts for the Year Ended November 30, 2020

F-7

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Taxes	\$ 565,500	\$ 565,500	\$ 471,467	\$ (94,033)	\$ 568,267
Investment income (loss)	5,000	5,000	(220)	(5,220)	7,182
Total revenues	570,500	570,500	471,247	(99,253)	575,449
<b>Expenditures</b>					
Debt service:					
Principal	455,000	455,000	455,000	-	435,000
Interest	120,000	120,000	119,600	400	132,650
Fiscal agent fees	600	600	450	150	450
Total debt service	575,600	575,600	575,050	550	568,100
Total expenditures	575,600	575,600	575,050	550	568,100
Excess (deficiency) of revenues over expenditures	(5,100)	(5,100)	(103,803)	(98,703)	7,349
<b>Other Financing Sources</b>					
Transfers in	-	-	2,206,559	2,206,559	-
Total other financing source	-	-	2,206,559	2,206,559	-
Net change in fund balance	<u>\$ (5,100)</u>	<u>\$ (5,100)</u>	2,102,756	<u>\$ 2,107,856</u>	7,349
<b>Fund Balance, Beginning</b>			746,325		738,976
<b>Fund Balance, Ending</b>			<u>\$ 2,849,081</u>		<u>\$ 746,325</u>

**DuPage County, Illinois**

2015A Transportation Revenue Refunding Bonds Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

F-8

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 15,201,304
Intergovernmental revenue	-	-	-	-	21,772,794
Investment income	-	-	112	112	24,338
Total revenues	-	-	112	112	36,998,436
<b>Expenditures</b>					
Debt service:					
Principal	9,045,000	9,045,000	9,045,000	-	9,375,000
Interest	65,576	65,576	65,576	-	199,121
Total debt service	9,110,576	9,110,576	9,110,576	-	9,574,121
Total expenditures	9,110,576	9,110,576	9,110,576	-	9,574,121
Excess (deficiency) of revenues over expenditures	(9,110,576)	(9,110,576)	(9,110,464)	112	27,424,315
<b>Other Financing Uses</b>					
Transfers out	(2,500,000)	(2,500,000)	(158,207)	2,341,793	(30,114,646)
Total other financing uses	(2,500,000)	(2,500,000)	(158,207)	2,341,793	(30,114,646)
Net change in fund balance	<u>\$ (11,610,576)</u>	<u>\$ (11,610,576)</u>	(9,268,671)	<u>\$ 2,341,905</u>	(2,690,331)
<b>Fund Balance, Beginning</b>			9,268,671		11,959,002
<b>Fund Balance, Ending</b>			<u>\$ -</u>		<u>\$ 9,268,671</u>

**DuPage County, Illinois**

2015B General Obligation Refunding Bonds - Drainage Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

F-9

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Taxes	\$ 1,461,000	\$ 1,461,000	\$ 1,217,830	\$ (243,170)	\$ 1,459,340
Investment income	12,000	12,000	167	(11,833)	19,970
Total revenues	1,473,000	1,473,000	1,217,997	(255,003)	1,479,310
<b>Expenditures</b>					
Debt service:					
Principal	1,325,000	1,325,000	1,325,000	-	1,300,000
Interest	135,000	135,000	134,248	752	159,468
Fiscal agent fees	600	600	450	150	450
Total debt service	1,460,600	1,460,600	1,459,698	902	1,459,918
Total expenditures	1,460,600	1,460,600	1,459,698	902	1,459,918
Excess (deficiency) of revenues over expenditures	12,400	12,400	(241,701)	(254,101)	19,392
<b>Other Financing Sources</b>					
Transfers in	-	-	4,093,441	4,093,441	-
Total other financing sources	-	-	4,093,441	4,093,441	-
Net change in fund balance	\$ 12,400	\$ 12,400	3,851,740	\$ 3,839,340	19,392
<b>Fund Balance, Beginning</b>			2,007,471		1,988,079
<b>Fund Balance, Ending</b>			\$ 5,859,211		\$ 2,007,471

**DuPage County, Illinois**

2016 General Obligation Refunding Bonds - Stormwater Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Year Ended November 30, 2021  
 With Comparative Actual Amounts for the Year Ended November 30, 2020

F-10

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Investment income	\$ 12,000	\$ 12,000	\$ (2,124)	\$ (14,124)	\$ 23,156
Total revenues	12,000	12,000	(2,124)	(14,124)	23,156
<b>Expenditures</b>					
Debt service:					
Principal	1,865,000	1,865,000	1,865,000	-	1,835,000
Interest	41,000	41,000	40,926	74	67,751
Fiscal agent fees	600	600	500	100	500
Total debt service	1,906,600	1,906,600	1,906,426	174	1,903,251
Total expenditures	1,906,600	1,906,600	1,906,426	174	1,903,251
Excess (deficiency) of revenues over expenditures	(1,894,600)	(1,894,600)	(1,908,550)	(13,950)	(1,880,095)
<b>Other Financing Sources</b>					
Transfers in	1,904,000	1,904,000	-	(1,904,000)	1,904,000
Total other financing sources	1,904,000	1,904,000	-	(1,904,000)	1,904,000
Net change in fund balance	\$ 9,400	\$ 9,400	(1,908,550)	\$ (1,917,950)	23,905
<b>Fund Balance, Beginning</b>			2,104,868		2,080,963
<b>Fund Balance, Ending</b>			\$ 196,318		\$ 2,104,868

**DuPage County, Illinois**

2016 General Obligation Refunding Bonds - Courthouse Project Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 Year Ended November 30, 2021  
 With Comparative Actual Amounts for the Year Ended November 30, 2020

F-11

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Taxes	\$ 3,723,000	\$ 3,723,000	\$ 3,739,166	\$ 16,166	\$ 3,726,705
Investment income	7,000	7,000	137	(6,863)	6,913
Total revenues	<u>3,730,000</u>	<u>3,730,000</u>	<u>3,739,303</u>	<u>9,303</u>	<u>3,733,618</u>
<b>Expenditures</b>					
Debt service:					
Principal	2,385,000	2,385,000	2,385,000	-	2,270,000
Interest	1,236,000	1,236,000	1,235,575	425	1,351,950
Fiscal agent fees	3,000	3,000	-	3,000	-
Total debt service	<u>3,624,000</u>	<u>3,624,000</u>	<u>3,620,575</u>	<u>3,425</u>	<u>3,621,950</u>
Total expenditures	<u>3,624,000</u>	<u>3,624,000</u>	<u>3,620,575</u>	<u>3,425</u>	<u>3,621,950</u>
Net change in fund balance	<u>\$ 106,000</u>	<u>\$ 106,000</u>	118,728	<u>\$ 12,728</u>	111,668
<b>Fund Balance, Beginning</b>			<u>3,876,250</u>		<u>3,764,582</u>
<b>Fund Balance, Ending</b>			<u>\$ 3,994,978</u>		<u>\$ 3,876,250</u>

**DuPage County, Illinois**

2017 General Obligation Debt Certificates Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

F-12

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Intergovernmental revenue	\$ 688,000	\$ 688,000	\$ 687,180	\$ (820)	\$ 680,695
Total revenues	688,000	688,000	687,180	(820)	680,695
<b>Expenditures</b>					
Debt service:					
Principal	525,000	525,000	525,000	-	505,000
Interest	163,000	163,000	162,180	820	175,695
Total debt service	688,000	688,000	687,180	820	680,695
Total expenditures	688,000	688,000	687,180	820	680,695
Net change in fund balance	\$ -	\$ -	-	\$ -	-
<b>Fund Balance, Beginning</b>			4		4
<b>Fund Balance, Ending</b>			\$ 4		\$ 4

**DuPage County, Illinois**

2009 General Obligation Bonds - Special Service Area #34 Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

F-13

	<b>2021</b>				
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
<b>Revenues</b>					
Taxes	\$ 149,600	\$ 149,600	\$ 148,612	\$ (988)	\$ 148,559
Investment income (loss)	-	-	(150)	(150)	707
Total revenues	149,600	149,600	148,462	(1,138)	149,266
<b>Expenditures</b>					
Debt service:					
Principal	100,000	100,000	100,000	-	95,000
Interest	46,000	46,000	45,125	875	49,025
Fiscal agent fees	600	600	550	50	550
Total debt service	146,600	146,600	145,675	925	144,575
Total expenditures	146,600	146,600	145,675	925	144,575
Net change in fund balance	\$ 3,000	\$ 3,000	2,787	\$ (213)	4,691
<b>Fund Balance, Beginning</b>			147,302		142,611
<b>Fund Balance, Ending</b>			\$ 150,089		\$ 147,302

**DuPage County, Illinois**

**Non-Major Governmental Funds**

<b>Capital Projects Funds (Budgeted Funds Only)</b>
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**2010 Taxable General Obligation Bond Projects Fund** - This fund was established to account for the proceeds received from the sale of the 2010 A & B Taxable General Obligation Bonds and expenditures made for various Transportation, County Campus Infrastructure, and Information Technology Improvement Projects.

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

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

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

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



**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Balance Sheet - Capital Projects Funds

November 30, 2021

G-1

	2010 Taxable General Obligation Bond Projects Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	Highway Impact Fees Administration Fund	Highway Impact Fee Service Area 1 Fund	Highway Impact Fee Service Area 2 Fund	Highway Impact Fee Service Area 3 Fund	Highway Impact Fee Service Area 4 Fund	Highway Impact Fee Service Area 5 Fund	Highway Impact Fee Service Area 6 Fund	Highway Impact Fee Service Area 7 Fund	Highway Impact Fee Service Area 8 Fund
<b>Assets</b>											
Cash and investments	\$ -	\$ 35,980	\$ 71,456	\$ 372,715	\$ 1,077,274	\$ 764,459	\$ 1,070,796	\$ 586,714	\$ 1,008,583	\$ 451,534	\$ 319,895
Receivables:											
Interest	-	21	40	212	628	426	624	389	588	263	186
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 36,001</u>	<u>\$ 71,496</u>	<u>\$ 372,927</u>	<u>\$ 1,077,902</u>	<u>\$ 764,885</u>	<u>\$ 1,071,420</u>	<u>\$ 587,103</u>	<u>\$ 1,009,171</u>	<u>\$ 451,797</u>	<u>\$ 320,081</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>											
<b>Liabilities</b>											
Accounts payable	\$ -	\$ -	\$ 4,054	\$ 475	\$ -	\$ -	\$ -	\$ 33,325	\$ -	\$ -	\$ 10,941
Retainage payable	-	-	-	-	-	-	-	38,137	-	-	-
Due to federal, state and other governmental units	-	-	4,800	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	8,854	475	-	-	-	71,462	-	-	10,941
<b>Fund Balances</b>											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	36,001	62,642	372,452	1,077,902	764,885	1,071,420	515,641	1,009,171	451,797	309,140
Committed	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	-	36,001	62,642	372,452	1,077,902	764,885	1,071,420	515,641	1,009,171	451,797	309,140
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 36,001</u>	<u>\$ 71,496</u>	<u>\$ 372,927</u>	<u>\$ 1,077,902</u>	<u>\$ 764,885</u>	<u>\$ 1,071,420</u>	<u>\$ 587,103</u>	<u>\$ 1,009,171</u>	<u>\$ 451,797</u>	<u>\$ 320,081</u>

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Balance Sheet - Capital Projects Funds

November 30, 2021

G-1

	Highway Impact Fee Service Area 9 Fund	County Infrastructure Fund	Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Infrastructure Fund	Total Nonmajor Capital Projects Funds
<b>Assets</b>						
Cash and investments	\$ 224,980	\$ 25,889,639	\$ 175,580	\$ 2,790	\$ 4,841,504	\$ 36,893,899
Receivables:						
Interest	127	9,123	102	2	-	12,731
Accounts, net of allowance for doubtful accounts	-	-	-	-	103	103
Prepaid items	-	74,712	-	-	-	74,712
Total assets	<u>\$ 225,107</u>	<u>\$ 25,973,474</u>	<u>\$ 175,682</u>	<u>\$ 2,792</u>	<u>\$ 4,841,607</u>	<u>\$ 36,981,445</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ -	\$ 1,381,468	\$ -	\$ -	\$ -	\$ 1,430,263
Retainage payable	-	46,825	-	-	-	84,962
Due to federal, state and other governmental units	-	-	-	-	-	4,800
Due to other funds	-	-	-	-	18,435	18,435
Total liabilities	-	1,428,293	-	-	18,435	1,538,460
<b>Fund Balances</b>						
Nonspendable	-	74,712	-	-	-	74,712
Restricted	225,107	-	175,682	2,792	-	6,074,632
Committed	-	24,470,469	-	-	4,823,172	29,293,641
Total fund balances	<u>225,107</u>	<u>24,545,181</u>	<u>175,682</u>	<u>2,792</u>	<u>4,823,172</u>	<u>35,442,985</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 225,107</u>	<u>\$ 25,973,474</u>	<u>\$ 175,682</u>	<u>\$ 2,792</u>	<u>\$ 4,841,607</u>	<u>\$ 36,981,445</u>

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects Funds

Year Ended November 30, 2021

G-2

	2010 Taxable General Obligation Bond Projects Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	Highway Impact Fees Administration Fund	Highway Impact Fee Service Area 1 Fund	Highway Impact Fee Service Area 2 Fund	Highway Impact Fee Service Area 3 Fund	Highway Impact Fee Service Area 4 Fund	Highway Impact Fee Service Area 5 Fund	Highway Impact Fee Service Area 6 Fund	Highway Impact Fee Service Area 7 Fund	Highway Impact Fee Service Area 8 Fund
<b>Revenues</b>											
Taxes:											
County-wide sales tax	\$ -	\$ 3,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	40,019	70,279	202,003	69,879	96,090	27,423	25,100	83,488	31,685
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-
Investment income	18	22	95	241	589	429	672	665	639	44	146
Total revenues	18	3,592	40,114	70,520	202,592	70,308	96,762	28,088	25,739	83,532	31,831
<b>Expenditures</b>											
Current:											
General government	6,223	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	114,513	-	-	-	-	3,644	-	-	465
Public services	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	35,902	16,309	-	-	400,943	-	40,848	103,575
Total expenditures	6,223	-	114,513	35,902	16,309	-	-	404,587	-	40,848	104,040
Excess (deficiency) of revenues over expenditures	(6,205)	3,592	(74,399)	34,618	186,283	70,308	96,762	(376,499)	25,739	42,684	(72,209)
<b>Other Financing Sources (Uses)</b>											
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(6,205)	3,592	(74,399)	34,618	186,283	70,308	96,762	(376,499)	25,739	42,684	(72,209)
<b>Fund Balances, Beginning</b>	6,205	32,409	137,041	337,834	891,619	694,577	974,658	892,140	983,432	409,113	381,349
<b>Fund Balances, Ending</b>	\$ -	\$ 36,001	\$ 62,642	\$ 372,452	\$ 1,077,902	\$ 764,885	\$ 1,071,420	\$ 515,641	\$ 1,009,171	\$ 451,797	\$ 309,140

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects Funds

Year Ended November 30, 2021

G-2

	Highway Impact Fee Service Area 9 Fund	County Infrastructure Fund	Du-Comm Construction Project Fund	Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Infrastructure Fund	Total Nonmajor Capital Projects Funds
<b>Revenues</b>							
Taxes:							
County-wide sales tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,570
Charges for services	154,411	-	-	-	-	-	800,377
Intergovernmental revenue	-	-	-	-	-	-	-
Investment income	475	59	-	114	2	2,007	6,217
Total revenues	154,886	59	-	114	2	2,007	810,164
<b>Expenditures</b>							
Current:							
General government	-	2,369,719	-	-	-	-	2,375,942
Highway, streets and bridges	-	-	-	-	-	-	118,622
Public services	-	-	-	-	-	-	-
Capital outlay	300,000	11,302,233	-	-	-	18,435	12,218,245
Total expenditures	300,000	13,671,952	-	-	-	18,435	14,712,809
Excess (deficiency) of revenues over expenditures	(145,114)	(13,671,893)	-	114	2	(16,428)	(13,902,645)
<b>Other Financing Sources (Uses)</b>							
Transfers in	-	33,431,158	-	-	-	3,917,317	37,348,475
Transfers out	-	(400,000)	-	-	-	-	(400,000)
Total other financing sources (uses)	-	33,031,158	-	-	-	3,917,317	36,948,475
Net change in fund balances	(145,114)	19,359,265	-	114	2	3,900,889	23,045,830
<b>Fund Balances, Beginning</b>	370,221	5,185,916	-	175,568	2,790	922,283	12,397,155
<b>Fund Balances, Ending</b>	\$ 225,107	\$ 24,545,181	\$ -	\$ 175,682	\$ 2,792	\$ 4,823,172	\$ 35,442,985

**DuPage County, Illinois**

2010 Taxable General Obligation Bond Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-3

	2021				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2020 Actual
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 18	\$ 18	\$ 2,777
Total revenues	-	-	18	18	2,777
<b>Expenditures</b>					
General government:					
Commodities:					
Equipment	-	-	-	-	-
Total commodities	-	-	-	-	-
Contractual services:					
Professional services	299,462	6,317	6,223	94	38,574
Other contractual services	-	293,145	-	293,145	-
Total contractual services	299,462	299,462	6,223	293,239	38,574
Total general government	299,462	299,462	6,223	293,239	38,574
<b>Capital Outlay</b>					
Capital outlay	-	-	-	-	367,560
Total capital outlay	-	-	-	-	367,560
Total expenditures	299,462	299,462	6,223	293,239	406,134
Net change in fund balance	<u>\$ (299,462)</u>	<u>\$ (299,462)</u>	(6,205)	<u>\$ 293,257</u>	(403,357)
<b>Fund Balance, Beginning</b>			6,205		409,562
<b>Fund Balance, Ending</b>			<u>\$ -</u>		<u>\$ 6,205</u>

**DuPage County, Illinois**

Highway Impact Fees Administration Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-4

	2021			Variance With Final Budget Positive (Negative)	2020 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues</b>					
Charges for services	\$ 50,000	\$ 50,000	\$ 40,019	\$ (9,981)	\$ 44,133
Investment income	1,000	1,000	95	(905)	1,616
Total revenues	51,000	51,000	40,114	(10,886)	45,749
<b>Expenditures</b>					
Highways, streets and bridges:					
Contractual services:					
Professional services	8,000	110,050	106,217	3,833	7,835
Other contractual services	16,740	19,690	8,296	11,394	120
Total contractual services	24,740	129,740	114,513	15,227	7,955
Total highways, streets and bridges	24,740	129,740	114,513	15,227	7,955
<b>Capital Outlay</b>					
Capital outlay	3,939,006	3,541,197	-	3,541,197	-
Total capital outlay	3,939,006	3,541,197	-	3,541,197	-
Total expenditures	3,963,746	3,670,937	114,513	3,556,424	7,955
Net change in fund balance	<u>\$ (3,912,746)</u>	<u>\$ (3,619,937)</u>	(74,399)	<u>\$ 3,545,538</u>	37,794
<b>Fund Balance, Beginning</b>			137,041		99,247
<b>Fund Balance, Ending</b>			<u>\$ 62,642</u>		<u>\$ 137,041</u>

**DuPage County, Illinois**

Highway Impact Fee Service Area 1 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-5

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 95,000	\$ 95,000	\$ 70,279	\$ (24,721)	\$ 25,892
Investment income	3,000	3,000	241	(2,759)	3,990
Total revenues	98,000	98,000	70,520	(27,480)	29,882
<b>Expenditures</b>					
Highways, streets, and bridges:					
Contractual services:					
Other contractual services:	5,000	5,000	-	5,000	-
Total contractual services	5,000	5,000	-	5,000	-
Total highway, streets and bridges	5,000	5,000	-	5,000	-
Capital outlay:					
Capital outlay	-	46,000	35,902	10,098	32,250
Total capital outlay	-	46,000	35,902	10,098	32,250
Total expenditures	5,000	51,000	35,902	15,098	32,250
Net change in fund balance	\$ 93,000	\$ 47,000	34,618	\$ (12,382)	(2,368)
<b>Fund Balance, Beginning</b>			337,834		340,202
<b>Fund Balance, Ending</b>			\$ 372,452		\$ 337,834

**DuPage County, Illinois**

Highway Impact Fee Service Area 2 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-6

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 133,000	\$ 133,000	\$ 202,003	\$ 69,003	\$ 198,876
Investment income	6,500	6,500	589	(5,911)	9,400
Total revenues	<u>139,500</u>	<u>139,500</u>	<u>202,592</u>	<u>63,092</u>	<u>208,276</u>
<b>Expenditures</b>					
Highways, streets and bridges:					
Contractual services					
Other contractual services	10,000	10,000	-	10,000	-
Total contractual services	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Total highways, streets and bridges	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
Capital outlay:					
Capital outlay	-	16,309	16,309	-	44,691
Total capital outlay	<u>-</u>	<u>16,309</u>	<u>16,309</u>	<u>-</u>	<u>44,691</u>
Total expenditures	<u>10,000</u>	<u>26,309</u>	<u>16,309</u>	<u>10,000</u>	<u>44,691</u>
Net change in fund balance	<u>\$ 129,500</u>	<u>\$ 113,191</u>	<u>186,283</u>	<u>\$ 73,092</u>	<u>163,585</u>
<b>Fund Balance, Beginning</b>			<u>891,619</u>		<u>728,034</u>
<b>Fund Balance, Ending</b>			<u>\$ 1,077,902</u>		<u>\$ 891,619</u>



**DuPage County, Illinois**

Highway Impact Fee Service Area 3 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-7

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 57,000	\$ 57,000	\$ 69,879	\$ 12,879	\$ 18,718
Investment income	6,500	6,500	429	(6,071)	7,855
Total revenues	63,500	63,500	70,308	6,808	26,573
<b>Expenditures</b>					
Total expenditures	-	-	-	-	-
Net change in fund balance	\$ 63,500	\$ 63,500	70,308	\$ 6,808	26,573
<b>Fund Balance, Beginning</b>			694,577		668,004
<b>Fund Balance, Ending</b>			\$ 764,885		\$ 694,577

**DuPage County, Illinois**

Highway Impact Fee Service Area 4 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-8

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 142,500	\$ 142,500	\$ 96,090	\$ (46,410)	\$ 124,424
Investment income	7,000	7,000	672	(6,328)	10,374
Total revenues	149,500	149,500	96,762	(52,738)	134,798
<b>Expenditures</b>					
Highways, streets and bridges:					
Contractual services					
Other contractual services	5,000	5,000	-	5,000	-
Total contractual services	5,000	5,000	-	5,000	-
Total highways, streets and bridges	5,000	5,000	-	5,000	-
Capital outlay:					
Capital outlay	901,817	901,817	-	901,817	-
Total capital outlay	901,817	901,817	-	901,817	-
Total expenditures	906,817	906,817	-	906,817	-
Net change in fund balance	<u>\$ (757,317)</u>	<u>\$ (757,317)</u>	96,762	<u>\$ 854,079</u>	134,798
<b>Fund Balance, Beginning</b>			974,658		839,860
<b>Fund Balance, Ending</b>			<u>\$ 1,071,420</u>		<u>\$ 974,658</u>

**DuPage County, Illinois**

Highway Impact Fee Service Area 5 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-9

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 47,500	\$ 47,500	\$ 27,423	\$ (20,077)	\$ 56,156
Investment income	10,000	10,000	665	(9,335)	12,811
Total revenues	57,500	57,500	28,088	(29,412)	68,967
<b>Expenditures</b>					
Highway, streets, and bridges:					
Other contractual services	10,000	10,000	3,644	6,356	-
Total highway, streets, and bridges	10,000	10,000	3,644	6,356	-
Capital outlay:					
Capital outlay	220,659	796,659	400,943	395,716	181,595
Total capital outlay	220,659	796,659	400,943	395,716	181,595
Total expenditures	230,659	806,659	404,587	402,072	181,595
Net change in fund balance	\$ (173,159)	\$ (749,159)	(376,499)	\$ 372,660	(112,628)
<b>Fund Balance, Beginning</b>			892,140		1,004,768
<b>Fund Balance, Ending</b>			\$ 515,641		\$ 892,140

**DuPage County, Illinois**

Highway Impact Fee Service Area 6 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-10

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 47,500	\$ 47,500	\$ 25,100	\$ (22,400)	\$ 49,671
Investment income	8,000	8,000	639	(7,361)	11,426
Total revenues	55,500	55,500	25,739	(29,761)	61,097
<b>Expenditures</b>					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	5,000	5,000	-	5,000	-
Total contractual services	5,000	5,000	-	5,000	-
Total highways, streets and bridges	5,000	5,000	-	5,000	-
Capital outlay:					
Capital outlay	1,165,000	1,165,000	-	1,165,000	-
Total capital outlay	1,165,000	1,165,000	-	1,165,000	-
Total expenditures	1,170,000	1,170,000	-	1,170,000	-
Net change in fund balance	<u>\$ (1,114,500)</u>	<u>\$ (1,114,500)</u>	25,739	<u>\$ 1,140,239</u>	61,097
<b>Fund Balance, Beginning</b>			983,432		922,335
<b>Fund Balance, Ending</b>			<u>\$ 1,009,171</u>		<u>\$ 983,432</u>

**DuPage County, Illinois**

Highway Impact Fee Service Area 7 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-11

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 142,500	\$ 142,500	\$ 83,488	\$ (59,012)	\$ 25,417
Investment income	7,000	7,000	44	(6,956)	7,535
Total revenues	149,500	149,500	83,532	(65,968)	32,952
<b>Expenditures</b>					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	5,000	5,000	-	5,000	-
Total contractual services	5,000	5,000	-	5,000	-
Total highways, streets and bridges	5,000	5,000	-	5,000	-
Capital outlay:					
Capital outlay	467,040	467,040	40,848	426,192	261,602
Total capital outlay	467,040	467,040	40,848	426,192	261,602
Total expenditures	472,040	472,040	40,848	431,192	261,602
Net change in fund balance	\$ (322,540)	\$ (322,540)	42,684	\$ 365,224	(228,650)
<b>Fund Balance, Beginning</b>			409,113		637,763
<b>Fund Balance, Ending</b>			\$ 451,797		\$ 409,113

**DuPage County, Illinois**

Highway Impact Fee Service Area 8 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-12

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 95,000	\$ 95,000	\$ 31,685	\$ (63,315)	\$ 88,763
Investment income	6,500	6,500	146	(6,354)	5,295
Total revenues	101,500	101,500	31,831	(69,669)	94,058
<b>Expenditures</b>					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	5,000	5,000	465	4,535	-
Total contractual services	5,000	5,000	465	4,535	-
Total highways, streets and bridges	5,000	5,000	465	4,535	-
Capital outlay:					
Capital outlay	245,512	312,512	103,575	208,937	130,084
Total capital outlay	245,512	312,512	103,575	208,937	130,084
Total expenditures	250,512	317,512	104,040	213,472	130,084
Net change in fund balance	\$ (149,012)	\$ (216,012)	(72,209)	\$ 143,803	(36,026)
<b>Fund Balance, Beginning</b>			381,349		417,375
<b>Fund Balance, Ending</b>			\$ 309,140		\$ 381,349

**DuPage County, Illinois**

Highway Impact Fee Service Area 9 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-13

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Charges for services	\$ 190,000	\$ 190,000	\$ 154,411	\$ (35,589)	\$ 250,614
Investment income	4,000	4,000	475	(3,525)	4,541
Total revenues	194,000	194,000	154,886	(39,114)	255,155
<b>Expenditures</b>					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	10,000	10,000	-	10,000	763
Total contractual services	10,000	10,000	-	10,000	763
Total highways, streets and bridges	10,000	10,000	-	10,000	763
Capital outlay:					
Capital outlay	157,500	300,000	300,000	-	63,000
Total capital outlay	157,500	300,000	300,000	-	63,000
Total expenditures	167,500	310,000	300,000	10,000	63,763
Net change in fund balance	\$ 26,500	\$ (116,000)	(145,114)	\$ (29,114)	191,392
<b>Fund Balance, Beginning</b>			370,221		178,829
<b>Fund Balance, Ending</b>			\$ 225,107		\$ 370,221

**DuPage County, Illinois**

County Infrastructure Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-14

	<b>2021</b>			
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
				<b>2020 Actual</b>
<b>Revenues</b>				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Investment income	41,000	41,000	59	(40,941)
Miscellaneous	-	-	-	-
Total revenues	41,000	41,000	59	(40,941)
<b>Expenditures</b>				
General government:				
Contractual services:				
Professional services	-	273,312	273,312	-
Other contractual services	-	2,100,889	2,096,407	4,482
Total contractual services	-	2,374,201	2,369,719	4,482
Total general government	-	2,374,201	2,369,719	4,482
Capital outlay:				
Capital outlay	5,801,425	15,412,224	11,302,233	4,109,991
Total capital outlay	5,801,425	15,412,224	11,302,233	4,109,991
Total expenditures	5,801,425	17,786,425	13,671,952	4,114,473
Excess (deficiency) of revenues over expenditures	(5,760,425)	(17,745,425)	(13,671,893)	4,073,532
<b>Other Financing Sources (Uses)</b>				
Transfers in	400,000	12,385,000	33,431,158	21,046,158
Transfers out	(400,000)	(400,000)	(400,000)	-
Total other financing sources (uses)	-	11,985,000	33,031,158	21,046,158
Net change in fund balance	\$ (5,760,425)	\$ (5,760,425)	19,359,265	\$ 25,119,690
<b>Fund Balance, Beginning</b>			5,185,916	5,604,208
<b>Fund Balance, Ending</b>			\$ 24,545,181	\$ 5,185,916



**DuPage County, Illinois**

Health Department Infrastructure Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended November 30, 2021

With Comparative Actual Amounts for the Year Ended November 30, 2020

G-15

	<b>2021</b>			<b>Variance With Final Budget Positive (Negative)</b>	<b>2020 Actual</b>
	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>		
<b>Revenues</b>					
Investment income	\$ -	\$ -	\$ 2,007	\$ 2,007	\$ 5,898
Miscellaneous	-	-	-	-	5,441
Total revenues	-	-	2,007	2,007	11,339
<b>Expenditures</b>					
Capital outlay:					
Capital outlay	900,000	900,000	18,435	881,565	152,158
Total capital outlay	900,000	900,000	18,435	881,565	152,158
Total expenditures	900,000	900,000	18,435	881,565	152,158
Excess (deficiency) of revenues over expenditures	(900,000)	(900,000)	(16,428)	883,572	(140,819)
<b>Other Financing Sources</b>					
Transfers in	-	-	3,917,317	3,917,317	-
Total other financing sources	-	-	3,917,317	3,917,317	-
Net change in fund balance	<u>\$ (900,000)</u>	<u>\$ (900,000)</u>	3,900,889	<u>\$ 4,800,889</u>	(140,819)
<b>Fund Balance, Beginning</b>			922,283		1,063,102
<b>Fund Balance, Ending</b>			<u>\$ 4,823,172</u>		<u>\$ 922,283</u>

## DuPage County, Illinois

### Custodial Funds

#### County Collector

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

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

#### County Treasurer

**Escrow** - This fund was established to account for monies placed in escrow, via court order, in probate cases when an heir is unknown or cannot be found.

**Township Projects** - This fund was established to account for receipt and disbursement of township Motor Fuel Tax monies.

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

#### Clerk of the Circuit Court

**Clerk of the Circuit Court** - This fund was established to account for the receipt and disbursement of fees collected in criminal traffic cases; the collection and subsequent refund, or forfeit, of bonds posted with the Court; and the civil fees collected and expended separate from criminal fees.

#### County Sheriff

**Chancery Sales** - This fund was established to account for transactions relating to the Sheriff's Office sale of foreclosed properties.

**Inmate Special** - This fund was established to account for the total of all transactions in accounts held for each inmate.

**Arson Task Force** - This fund was established to account for receipts and expenditures of monies by the Arson Task Force developed by municipalities to mutually assist in arson-related matters.

**Federal Drug Traffic Seizure** - This fund was established to account for collection and disbursement of legally seized funds. The funds are used for narcotic investigations, drug prevention, drug education and training as directed by Federal statutes.

**Chancery Surplus** - This fund was established to account for funds from sales of homes that have been foreclosed. The funds may be distributed to the property owner, or to a party with a lien on the property.

**Inmate Sedentary** - This fund was established as a holding account for the personal funds of an inactive inmate that are to be picked up by the inmate. An inmate's personal funds are held when an inmate is released after bookkeeping hours.

**Money Laundering Seizure** - This fund was established to account for money seized from investigations that relate to money laundering and awaiting disposition from the courts.

**DuPage County, Illinois**

**Custodial Funds**

<b>Other Custodial Funds</b>
------------------------------

**County Clerk** - This fund was established to account for transactions relating to the redemption of delinquent tax sale payments.

**County Probation Department** - This fund was established to account for transactions relating to amounts paid by offenders to their victims, as a condition of probation.

**Care Center - Residents'** - This fund was established to account for resident assets that are in the custody of the Center. These assets are to be used for the residents' personal expenditures.

**Special Service Area #32-Riviera Court/Special Service Area #33-Judith Court** - These funds were established to account for all resources received and used for a water supply system to be constructed and installed within the special service areas.

**Special Service Area #26-Bruce Lake/Special Service Area #25-Westlands/Special Service Area #19-Glen Ellyn Woods** - These funds were established to account for local property taxes, and payment of principal, interest, and agent fees on the 2013 Special Service Area Refunding Bonds. The bonds were issued to finance the construction and installation of a sanitary sewer system within the special service areas, and to pay the bond issuance costs.

**Special Service Area #38-Nelson Highview** - This fund was established to account for local property taxes, and payment of principal, interest, and agent fees on the 2012 Special Service Area Bonds. The bonds were issued to finance the construction and installation of a sanitary sewer system within the special service area; fund a debt service reserve; and to pay the issuance costs.

**Anti-Crime Contribution Committee** - This fund is used to account for receipt of fees collected in criminal cases, and disbursed to approved, and established, local anti-crime programs.

**Rec Payee** - This fund is used to account for and report the activity of the Rep Payee Account program facilitated by the Health Department.

**DuPage County, Illinois**

Custodial Funds  
Combining Statement of Fiduciary Net Position  
November 30, 2021

H-1

	Collector General Fund	Bankruptcy Escrow Fund	Treasurer Escrow Fund	Township Projects Fund	Condemnation Fund	Clerk of the Circuit Court Fund	Chancery Sales Fund	Inmate Special Fund	Arson Task Force Fund	Federal Drug Traffic Seizure Fund
<b>Assets</b>										
Cash and investments	\$ 19,254,084	\$ 7,473	\$ 358,993	\$ 4,534,695	\$ 1,269,938	\$ 14,828,583	\$ 3,184,446	\$ 108,916	\$ 3,875	\$ 1,620
Receivables:										
Taxes	845,327,239	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	4,518	-	-	-	-
Other	-	-	-	-	-	37,850	-	-	-	-
Due from federal, state and other governmental units	-	-	-	74,197	-	-	-	-	-	-
Due from other fiduciary funds	-	3,330	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 864,581,323</b>	<b>\$ 10,803</b>	<b>\$ 358,993</b>	<b>\$ 4,608,892</b>	<b>\$ 1,269,938</b>	<b>\$ 14,870,951</b>	<b>\$ 3,184,446</b>	<b>\$ 108,916</b>	<b>\$ 3,875</b>	<b>\$ 1,620</b>
<b>Liabilities and Net Position</b>										
<b>Liabilities</b>										
Accounts payable	\$ 62,675	\$ -	\$ -	\$ 952,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to federal, state and other governmental units	859,060,237	-	-	(177,689)	-	-	-	-	-	-
Due to other fiduciary funds	3,330	-	-	-	-	11,097	-	-	-	-
Due to primary government	394,905	-	-	-	-	640,436	-	-	-	-
Other liabilities	5,060,176	10,803	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>864,581,323</b>	<b>10,803</b>	<b>-</b>	<b>774,531</b>	<b>-</b>	<b>651,533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>										
Restricted for bond escrow	-	-	-	-	-	14,219,418	-	-	-	-
Restricted for public safety	-	-	358,993	-	1,269,938	-	3,184,446	-	3,875	1,620
Restricted for public services	-	-	-	-	-	-	-	-	-	-
Restricted for highways, streets and bridges	-	-	-	3,834,361	-	-	-	-	-	-
Restricted for judicial	-	-	-	-	-	-	-	-	-	-
Restricted for client activity	-	-	-	-	-	-	-	108,916	-	-
Restricted for debt service	-	-	-	-	-	-	-	-	-	-
<b>Total net position</b>	<b>-</b>	<b>-</b>	<b>358,993</b>	<b>3,834,361</b>	<b>1,269,938</b>	<b>14,219,418</b>	<b>3,184,446</b>	<b>108,916</b>	<b>3,875</b>	<b>1,620</b>
<b>Total liabilities and net position</b>	<b>\$ 864,581,323</b>	<b>\$ 10,803</b>	<b>\$ 358,993</b>	<b>\$ 4,608,892</b>	<b>\$ 1,269,938</b>	<b>\$ 14,870,951</b>	<b>\$ 3,184,446</b>	<b>\$ 108,916</b>	<b>\$ 3,875</b>	<b>\$ 1,620</b>

**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet - Special Revenue Funds  
November 30, 2021

H-1

	Chancery Surplus Fund	Inmate Sedentary Fund	Money Laundering Seizure Fund	County Clerk Fund	County Probation Department Fund	Care Center Residents' Fund	Special Service Area #32, Riviera Court Fund	Special Service Area #33, Judith Court Fund	Special Service Area #26, Bruce Lake Fund	Special Service Area #25, Westlands Fund
<b>Assets</b>										
Cash and investments	\$ 732,853	\$ 90,160	\$ 10,822	\$ 1,113,219	\$ 302,549	\$ 791,464	\$ 22,979	\$ 26,614	\$ 140,870	\$ 197,185
Receivables:										
Taxes	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-
Due from other fiduciary funds	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 732,853</u>	<u>\$ 90,160</u>	<u>\$ 10,822</u>	<u>\$ 1,113,219</u>	<u>\$ 302,549</u>	<u>\$ 791,464</u>	<u>\$ 22,979</u>	<u>\$ 26,614</u>	<u>\$ 140,870</u>	<u>\$ 197,185</u>
<b>Liabilities and Net Position</b>										
<b>Liabilities</b>										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-
Due to other fiduciary funds	-	-	-	-	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>										
Restricted for bond escrow	-	-	-	-	-	-	-	-	-	-
Restricted for public safety	732,853	-	10,822	-	-	-	-	-	-	-
Restricted for public services	-	-	-	1,113,219	-	-	-	-	-	-
Restricted for highways, streets and bridges	-	-	-	-	-	-	-	-	-	-
Restricted for judicial	-	-	-	-	302,549	-	-	-	-	-
Restricted for client activity	-	90,160	-	-	-	791,464	-	-	-	-
Restricted for debt service	-	-	-	-	-	-	22,979	26,614	140,870	197,185
Total net position	<u>732,853</u>	<u>90,160</u>	<u>10,822</u>	<u>1,113,219</u>	<u>302,549</u>	<u>791,464</u>	<u>22,979</u>	<u>26,614</u>	<u>140,870</u>	<u>197,185</u>
Total liabilities and net position	<u>\$ 732,853</u>	<u>\$ 90,160</u>	<u>\$ 10,822</u>	<u>\$ 1,113,219</u>	<u>\$ 302,549</u>	<u>\$ 791,464</u>	<u>\$ 22,979</u>	<u>\$ 26,614</u>	<u>\$ 140,870</u>	<u>\$ 197,185</u>

**DuPage County, Illinois**

Nonmajor Governmental Funds  
Combining Balance Sheet - Special Revenue Funds  
November 30, 2021

H-1

	Special Service Area Glen Ellyn Woods Fund	Special Service Area #38, Nelson Highway Fund	Anti-Crime Contribution Committee Fund	Rep Payee Fund	Total Custodial Funds
<b>Assets</b>					
Cash and investments	\$ 213,492	\$ 106,392	\$ 291,722	\$ 98,495	\$ 47,691,439
Receivables:					
Taxes	-	-	-	-	845,327,239
Interest	-	-	-	-	4,518
Other	-	-	-	-	37,850
Due from federal, state and other governmental units	-	-	-	-	74,197
Due from other fiduciary funds	-	-	11,097	-	14,427
Restricted cash	-	117,914	-	-	117,914
Total assets	<u>\$ 213,492</u>	<u>\$ 224,306</u>	<u>\$ 302,819</u>	<u>\$ 98,495</u>	<u>\$ 893,267,584</u>
<b>Liabilities and Net Position</b>					
<b>Liabilities</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,014,895
Due to federal, state and other governmental units	-	-	-	-	858,882,548
Due to other fiduciary funds	-	-	-	-	14,427
Due to primary government	-	-	-	-	1,035,341
Other liabilities	-	3,247	-	-	5,074,226
Total liabilities	-	3,247	-	-	866,021,437
<b>Net Position</b>					
Restricted for bond escrow	-	-	-	-	14,219,418
Restricted for public safety	-	-	302,819	-	5,865,366
Restricted for public services	-	-	-	-	1,113,219
Restricted for highways, streets and bridges	-	-	-	-	3,834,361
Restricted for judicial	-	-	-	-	302,549
Restricted for client activity	-	-	-	98,495	1,089,035
Restricted for debt service	213,492	221,059	-	-	822,199
Total net position	<u>213,492</u>	<u>221,059</u>	<u>302,819</u>	<u>98,495</u>	<u>27,246,147</u>
Total liabilities and net position	<u>\$ 213,492</u>	<u>\$ 224,306</u>	<u>\$ 302,819</u>	<u>\$ 98,495</u>	<u>\$ 893,267,584</u>

**DuPage County, Illinois**

Custodial Funds

Combining Statement of Changes in Fiduciary Net Position

Year Ended November 30, 2021

H-2

	Collector General Fund	Bankruptcy Escrow Fund	Treasurer Escrow Fund	Township Projects Fund	Condemnation Fund	Clerk of the Circuit Court Fund	Chancery Sales Fund	Inmate Special Fund	Arson Task Force Fund	Federal Drug Traffic Seizure Fund
<b>Additions</b>										
Property tax and related item collections	\$ 2,991,818,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	1,283,187	1,227,564	-	-	-	-	638
Charges for services	-	-	-	-	-	-	-	-	1,441	-
Clerk of the Circuit Court deposits	-	-	-	-	-	21,243,403	-	-	-	-
Collections for estate	-	-	151,206	-	-	-	18,734,941	-	-	-
Fund participant deposits	-	-	-	-	-	-	-	7,725,760	-	-
Investment income	-	-	144	4,954	419	-	-	-	-	-
Client contributions	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
<b>Total additions</b>	<b>2,991,818,026</b>	<b>-</b>	<b>151,350</b>	<b>1,288,141</b>	<b>1,227,983</b>	<b>21,243,403</b>	<b>18,734,941</b>	<b>7,725,760</b>	<b>1,441</b>	<b>638</b>
<b>Deductions</b>										
Property taxes and related items distributed to other governments	2,991,818,026	-	-	-	-	-	-	-	-	-
Funds released, estate settlements	-	-	42,323	-	-	-	16,479,989	-	-	-
Infrastructure repairs and maintenance	-	-	-	1,257,131	-	-	-	-	-	-
Condemnations	-	-	-	-	1,577,822	-	-	-	-	-
Court collections to other governmental units and agencies	-	-	-	-	-	12,776,342	-	-	-	-
Disbursements of abandoned property to State	-	-	-	-	-	3,825,371	-	-	-	-
Refunds of bonds/bail and restitution payments	-	-	-	-	-	7,152,474	-	-	-	-
Reimbursement to or on behalf of fund participants	-	-	-	-	-	-	-	7,727,120	-	-
Client distributions	-	-	-	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-	-	-	-
Other deductions	-	-	-	-	-	-	-	-	1,726	6,588
Debt Service										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-	-	-
<b>Total deductions</b>	<b>2,991,818,026</b>	<b>-</b>	<b>42,323</b>	<b>1,257,131</b>	<b>1,577,822</b>	<b>23,754,187</b>	<b>16,479,989</b>	<b>7,727,120</b>	<b>1,726</b>	<b>6,588</b>
<b>Change in net position</b>	<b>-</b>	<b>-</b>	<b>109,027</b>	<b>31,010</b>	<b>(349,839)</b>	<b>(2,510,784)</b>	<b>2,254,952</b>	<b>(1,360)</b>	<b>(285)</b>	<b>(5,950)</b>
<b>Net Position, Beginning, As Restated</b>	<b>-</b>	<b>-</b>	<b>249,966</b>	<b>3,803,351</b>	<b>1,619,777</b>	<b>16,730,202</b>	<b>929,494</b>	<b>110,276</b>	<b>4,160</b>	<b>7,570</b>
<b>Net Position, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 358,993</b>	<b>\$ 3,834,361</b>	<b>\$ 1,269,938</b>	<b>\$ 14,219,418</b>	<b>\$ 3,184,446</b>	<b>\$ 108,916</b>	<b>\$ 3,875</b>	<b>\$ 1,620</b>

**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds

Year Ended November 30, 2021

H-2

	Chancery Surplus Fund	Inmate Sedentary Fund	Money Laundering Seizure Fund	County Clerk Fund	County Probation Department Fund	Care Center Residents' Fund	Special Service Area #32, Riviera Court Fund	Special Service Area #33, Judith Court Fund	Special Service Area #26, Bruce Lake Fund	Special Service Area #25, Westlands Fund
<b>Additions</b>										
Property tax and related item collections	\$ -	\$ -	\$ -	\$ 14,783,207	\$ -	\$ -	\$ 24,176	\$ 28,081	\$ 105,830	\$ 174,727
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Clerk of the Circuit Court deposits	-	-	-	-	-	-	-	-	-	-
Collections for estate	512,183	-	-	-	-	-	-	-	-	-
Fund participant deposits	-	29,065	-	-	-	4,146,975	-	-	-	-
Investment income	-	-	-	-	-	-	1	3	13	17
Client contributions	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
<b>Total additions</b>	<b>512,183</b>	<b>29,065</b>	<b>-</b>	<b>14,783,207</b>	<b>-</b>	<b>4,146,975</b>	<b>24,177</b>	<b>28,084</b>	<b>105,843</b>	<b>174,744</b>
<b>Deductions</b>										
Property taxes and related items distributed to other governments	-	-	-	-	-	-	24,902	29,046	-	-
Funds released, estate settlements	1,029,997	-	-	15,081,507	-	-	-	-	-	-
Infrastructure repairs and maintenance	-	-	-	-	-	-	-	-	-	-
Condemnations	-	-	-	-	-	-	-	-	-	-
Court collections to other governmental units and agencies	-	-	-	-	-	-	-	-	-	-
Disbursements of abandoned property to State	-	-	-	-	-	-	-	-	-	-
Refunds of bonds/bail and restitution payments	-	-	-	-	-	-	-	-	-	-
Reimbursement to or on behalf of fund participants	-	34,264	-	-	-	4,101,709	-	-	-	-
Client distributions	-	-	-	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-	-	-	-
Other deductions	-	-	-	-	35,135	-	-	-	-	-
Debt Service										
Principal	-	-	-	-	-	-	-	-	97,934	160,913
Interest	-	-	-	-	-	-	-	-	5,741	9,490
Fiscal agent fees	-	-	-	-	-	-	-	-	-	-
<b>Total deductions</b>	<b>1,029,997</b>	<b>34,264</b>	<b>-</b>	<b>15,081,507</b>	<b>35,135</b>	<b>4,101,709</b>	<b>24,902</b>	<b>29,046</b>	<b>103,675</b>	<b>170,403</b>
<b>Change in net position</b>	<b>(517,814)</b>	<b>(5,199)</b>	<b>-</b>	<b>(298,300)</b>	<b>(35,135)</b>	<b>45,266</b>	<b>(725)</b>	<b>(962)</b>	<b>2,168</b>	<b>4,341</b>
<b>Net Position, Beginning, As Restated</b>	<b>1,250,667</b>	<b>95,359</b>	<b>10,822</b>	<b>1,411,519</b>	<b>337,684</b>	<b>746,198</b>	<b>23,704</b>	<b>27,576</b>	<b>138,702</b>	<b>192,844</b>
<b>Net Position, Ending</b>	<b>\$ 732,853</b>	<b>\$ 90,160</b>	<b>\$ 10,822</b>	<b>\$ 1,113,219</b>	<b>\$ 302,549</b>	<b>\$ 791,464</b>	<b>\$ 22,979</b>	<b>\$ 26,614</b>	<b>\$ 140,870</b>	<b>\$ 197,185</b>



**DuPage County, Illinois**

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds

Year Ended November 30, 2021

H-2

	Special Service Area Glen Ellyn Woods Fund	Special Service Area #38, Nelson Highway Fund	Anti-Crime Contribution Committee Fund	Rep Payee Fund	Total Custodial Funds
<b>Additions</b>					
Property tax and related item collections	\$ 179,806	\$ 114,082	\$ -	\$ -	\$ 3,007,227,935
Intergovernmental revenue	-	-	-	-	2,511,389
Charges for services	-	-	232,065	-	233,506
Clerk of the Circuit Court deposits	-	-	-	-	21,243,403
Collections for estate	-	-	-	-	19,398,330
Fund participant deposits	-	-	-	-	11,901,800
Investment income	19	9	-	-	5,579
Client contributions	-	-	-	805,143	805,143
Miscellaneous	-	-	-	-	-
Total additions	179,825	114,091	232,065	805,143	3,063,327,085
<b>Deductions</b>					
Property taxes and related items distributed to other governments	-	-	-	-	2,991,871,974
Funds released, estate settlements	-	-	-	-	32,633,816
Infrastructure repairs and maintenance	-	-	-	-	1,257,131
Condemnations	-	-	-	-	1,577,822
Court collections to other governmental units and agencies	-	-	-	-	12,776,342
Disbursements of abandoned property to State	-	-	-	-	3,825,371
Refunds of bonds/bail and restitution payments	-	-	-	-	7,152,474
Reimbursement to or on behalf of fund participants	-	-	-	-	11,863,093
Client distributions	-	-	-	770,868	770,868
Fees	-	-	-	1,586	1,586
Other deductions	-	-	78,412	-	121,861
Debt Service					
Principal	166,844	75,000	-	-	500,691
Interest	9,846	36,306	-	-	61,383
Fiscal agent fees	-	450	-	-	450
Total deductions	176,690	111,756	78,412	772,454	3,064,414,862
Change in net position	3,135	2,335	153,653	32,689	(1,087,777)
<b>Net Position, Beginning, As Restated</b>	210,357	218,724	149,166	65,806	28,333,924
<b>Net Position, Ending</b>	\$ 213,492	\$ 221,059	\$ 302,819	\$ 98,495	\$ 27,246,147

# Dupage County, Illinois

Statistical Section  
Table of Contents  
November 30, 2021

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 annual comprehensive 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.

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These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	264
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These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	269
<b>Debt Capacity</b>	
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<b>Demographic and Economic Information</b>	
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<b>Operating Information</b>	
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<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.	296

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

**DuPage County, Illinois**

Net Position by Component  
Last Ten Fiscal Years

	2021	2020	2019	2018**	2017	2016	2015*	2014	2013	2012
<b>Governmental Activities</b>										
Net investment in capital assets	\$ 666,951,275	\$ 638,064,512	\$ 619,465,983	\$ 625,742,940	\$ 623,679,077	\$ 594,352,186	\$ 580,627,647	\$ 553,057,327	\$ 536,331,604	\$ 538,504,376
Restricted	171,132,086	138,821,158	119,107,806	121,522,721	125,852,706	119,486,253	117,600,829	113,386,064	104,883,465	97,015,462
Unrestricted (deficit)	67,237,744	(1,128,385)	(17,426,703)	(32,145,346)	(16,040,312)	5,785,430	13,330,169	74,517,604	77,792,273	79,458,925
Subtotal Governmental Activities Net Assets	<u>905,321,105</u>	<u>775,757,285</u>	<u>721,147,086</u>	<u>715,120,315</u>	<u>733,491,471</u>	<u>719,623,869</u>	<u>711,558,645</u>	<u>740,960,995</u>	<u>719,007,342</u>	<u>714,978,763</u>
<b>Business-Type Activities</b>										
Net investment in capital assets	86,450,854	84,070,846	82,703,972	82,089,431	75,994,928	75,094,490	75,103,186	74,249,205	75,261,628	75,116,586
Restricted	5,021,684	5,248,649	5,485,069	5,724,817	7,731,597	7,940,808	8,154,946	7,875,651	2,908,933	2,858,239
Unrestricted	14,750,130	10,063,184	7,993,387	6,980,923	7,389,534	7,689,370	7,739,008	9,370,325	8,190,899	6,537,001
Subtotal Business-Type Activities Net Assets	<u>106,222,668</u>	<u>99,382,679</u>	<u>96,182,428</u>	<u>94,795,171</u>	<u>91,116,059</u>	<u>90,724,668</u>	<u>90,997,140</u>	<u>91,495,181</u>	<u>86,361,460</u>	<u>84,511,826</u>
<b>Primary Government</b>										
Net investment in capital assets	753,402,129	722,135,358	702,169,955	707,832,371	699,674,005	669,446,676	655,730,833	627,306,532	611,593,232	613,620,962
Restricted	176,153,770	144,069,807	124,592,875	127,247,538	133,584,303	127,427,061	125,755,775	121,261,715	107,792,398	99,873,701
Unrestricted (deficit)	81,987,874	8,934,799	(9,433,316)	(25,164,423)	(8,650,778)	13,474,800	21,069,177	83,887,929	85,983,172	85,995,926
Total Primary Government Net Position	<u>\$1,011,543,773</u>	<u>\$ 875,139,964</u>	<u>\$ 817,329,514</u>	<u>\$ 809,915,486</u>	<u>\$ 824,607,530</u>	<u>\$ 810,348,537</u>	<u>\$ 802,555,785</u>	<u>\$ 832,456,176</u>	<u>\$ 805,368,802</u>	<u>\$ 799,490,589</u>

**Notes:**

\*Beginning in 2015, the County implemented GASB 68 which resulted in the inclusion of a net pension liability.

\*\*Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a total OPEB liability.

**DuPage County, Illinois**

Changes in Net Position

Last Ten Fiscal Years

	2021	2020	2019	2018 <sup>(1)</sup>	2017	2016	2015 <sup>(2)</sup>	2014	2013	2012
<b>Expenses</b>										
Governmental Activities:										
General government	\$ 80,076,988	\$ 155,105,901	\$ 64,073,128	\$ 65,136,199	\$ 72,457,109	\$ 69,515,257	\$ 64,009,439	\$ 82,493,802	\$ 86,856,356	\$ 87,542,910
Health and public safety	180,303,370	171,495,220	160,370,723	162,563,454	168,246,386	157,198,054	145,973,738	126,148,840	126,725,674	127,138,340
Highways, streets and bridges	50,718,903	49,599,473	43,969,886	48,639,059	50,970,785	45,636,779	42,625,944	40,157,811	38,529,997	43,121,555
Public services	62,807,278	34,458,021	37,170,672	39,840,862	37,112,958	32,343,865	38,542,615	30,172,753	31,103,546	34,267,106
Judicial	48,681,317	48,049,084	58,961,818	61,246,845	63,119,074	61,538,468	61,438,339	47,421,574	45,838,029	45,854,104
Public works	7,865,135	382,447	451,399	3,486,789	2,082,048	6,935,623	7,481,712	9,571,362	12,085,313	6,824,746
Educational services	441,798	1,129,381	1,041,669	807,472	1,126,335	1,273,138	1,035,230	783,362	780,786	837,935
Conservation and recreation	1,143,538	7,681,654	8,272,144	7,640,105	5,501,460	1,220,514	5,787,926	2,069,998	53,921	1,302,992
Interest and fiscal charges	4,765,063	5,525,376	6,259,364	7,062,622	7,574,289	9,537,523	12,325,584	13,491,499	14,354,610	15,027,294
Total Governmental Activities Expenses	<u>436,803,390</u>	<u>473,426,557</u>	<u>380,570,803</u>	<u>396,423,407</u>	<u>408,190,444</u>	<u>385,199,221</u>	<u>379,220,527</u>	<u>352,311,001</u>	<u>356,328,232</u>	<u>361,916,982</u>
Business-Type Activities:										
Water and Sewerage System	26,464,101	27,050,571	26,116,352	26,245,541	26,408,255	25,290,262	24,400,761	24,566,435	22,488,672	22,046,858
Total Business-Type Activities Expenses	<u>26,464,101</u>	<u>27,050,571</u>	<u>26,116,352</u>	<u>26,245,541</u>	<u>26,408,255</u>	<u>25,290,262</u>	<u>24,400,761</u>	<u>24,566,435</u>	<u>22,488,672</u>	<u>22,046,858</u>
Total Primary Government Expenses	<u>\$ 463,267,491</u>	<u>\$ 500,477,128</u>	<u>\$ 406,687,155</u>	<u>\$ 422,668,948</u>	<u>\$ 434,598,699</u>	<u>\$ 410,489,483</u>	<u>\$ 403,621,288</u>	<u>\$ 376,877,436</u>	<u>\$ 378,816,904</u>	<u>\$ 383,963,840</u>
<b>Program Revenues</b>										
Governmental Activities:										
Charges for Services										
General government	\$ 22,934,710	\$ 19,492,087	\$ 17,021,655	\$ 15,376,746	\$ 15,722,622	\$ 17,172,528	\$ 17,510,272	\$ 17,510,747	\$ 20,389,863	\$ 18,857,949
Health and public safety	35,220,077	20,708,658	23,844,994	31,120,217	28,242,924	25,248,385	28,318,854	28,747,992	24,693,327	23,761,447
Highways, streets and bridges	2,613,047	2,543,619	3,105,201	2,467,092	2,991,190	2,992,488	3,501,875	1,001,227	677,430	766,972
Public services	3,000,575	3,391,541	3,674,946	3,291,655	4,115,241	2,558,397	2,846,896	2,914,135	2,725,612	3,406,903
Judicial	21,317,379	20,595,169	26,966,776	25,973,772	25,627,307	26,127,558	28,052,921	28,797,664	30,416,409	32,780,133
Public works	-	-	-	-	-	1,348,894	-	636,204	603,724	943,021
Conservation and recreation	1,055,499	1,631,603	989,208	627,292	1,414,473	-	1,211,621	-	-	-
Operating Grants and Contributions:										
General government	873,127	2,724,295	784,131	453,953	144,072	582,275	439,546	1,047,858	906,695	745,068
Health and public safety	58,757,487	39,746,663	39,118,790	34,616,322	42,674,764	39,515,492	35,079,305	39,698,744	35,945,747	36,053,009
Highways, streets and bridges	24,583,433	24,955,287	18,964,433	15,816,803	16,877,757	16,187,098	16,421,951	19,198,613	17,102,648	15,289,960
Public services	64,175,227	27,672,647	27,338,232	29,224,228	27,073,272	26,224,733	28,767,670	3,775,161	23,402,224	25,613,551
Judicial	7,233,848	7,155,422	4,572,971	6,234,236	6,540,713	5,477,820	5,361,280	3,184,059	2,718,698	3,531,687
Public works	-	-	-	-	-	85,114	-	-	153,106	491,130
Conservation and recreation	58,776	144,717	124,213	286,913	174,336	-	54,715	138,288	14,793	-
Capital grants and contributions	17,377,456	13,000,502	1,133,335	1,089,219	37,098,953	16,950,047	12,124,014	29,347,789	9,231,944	18,652,521
Total Governmental Activities Program Revenues	<u>259,200,641</u>	<u>183,762,210</u>	<u>167,638,885</u>	<u>166,578,448</u>	<u>208,697,624</u>	<u>180,470,829</u>	<u>179,690,920</u>	<u>175,998,481</u>	<u>168,982,220</u>	<u>180,893,351</u>
Business-Type Activities:										
Charges for services	28,663,946	27,900,331	25,691,708	25,454,707	25,418,267	23,947,678	22,802,761	22,617,682	22,454,253	21,524,777
Capital grants and contributions	628,600	1,372,048	1,531,200	2,976,733	1,327,725	987,953	1,574,921	6,279,468	1,869,605	142,886
Total Business-Type Activities Program Revenues	<u>29,292,546</u>	<u>29,272,379</u>	<u>27,222,908</u>	<u>28,431,440</u>	<u>26,745,992</u>	<u>24,935,631</u>	<u>24,377,682</u>	<u>28,897,150</u>	<u>24,323,858</u>	<u>21,667,663</u>
Total Primary Government Program Revenues	<u>\$ 288,493,187</u>	<u>\$ 213,034,589</u>	<u>\$ 194,861,793</u>	<u>\$ 195,009,888</u>	<u>\$ 235,443,616</u>	<u>\$ 205,406,460</u>	<u>\$ 204,068,602</u>	<u>\$ 204,895,631</u>	<u>\$ 193,306,078</u>	<u>\$ 202,561,014</u>
<b>Net (Expense)/Revenue:</b>										
Governmental Activities	<u>\$(177,602,749)</u>	<u>\$(289,664,347)</u>	<u>\$(212,931,918)</u>	<u>\$(229,844,959)</u>	<u>\$(199,492,820)</u>	<u>\$(204,728,392)</u>	<u>\$(199,529,607)</u>	<u>\$(176,312,520)</u>	<u>\$(187,346,012)</u>	<u>\$(181,023,631)</u>
Business-Type Activities	<u>2,828,445</u>	<u>2,221,808</u>	<u>1,106,556</u>	<u>2,185,899</u>	<u>337,737</u>	<u>(354,631)</u>	<u>(23,079)</u>	<u>4,330,715</u>	<u>1,835,186</u>	<u>(379,195)</u>
Total Primary Government Net Expense	<u>(174,774,304)</u>	<u>(287,442,539)</u>	<u>(211,825,362)</u>	<u>(227,659,060)</u>	<u>(199,155,083)</u>	<u>(205,083,023)</u>	<u>(199,552,686)</u>	<u>(171,981,805)</u>	<u>(185,510,826)</u>	<u>(181,402,826)</u>

**DuPage County, Illinois**

Changes in Net Position

Last Ten Fiscal Years

	2021	2020	2019	2018 <sup>(1)</sup>	2017	2016	2015 <sup>(2)</sup>	2014	2013	2012
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property taxes	\$ 69,683,177	\$ 69,273,329	\$ 67,377,438	\$ 68,056,926	\$ 68,034,809	\$ 67,947,256	\$ 67,895,485	\$ 67,935,195	\$ 67,376,774	\$ 67,581,649
Taxes - sales and other	171,891,966	133,138,906	142,498,654	139,921,507	137,106,751	135,486,281	134,561,329	124,611,525	121,100,200	116,224,102
Coronavirus Relief Fund	51,874,676	134,892,945								
Investment income	386,972	2,589,759	4,212,177	2,163,481	840,378	593,379	451,373	801,924	374,759	1,478,027
Gain (Loss) on disposal of assets	-	-	(2,840,357)	533,133	49,694	269,607	9,425	-	-	-
Miscellaneous	12,999,581	5,183,659	7,710,777	10,132,524	7,146,790	8,497,093	6,654,555	6,387,023	5,643,398	4,772,269
Transfers in/(out)	(2,904,820)	(804,052)	-	-	-	-	-	(759,805)	-	-
Subtotal Governmental Activities	<u>303,931,552</u>	<u>344,274,546</u>	<u>218,958,689</u>	<u>220,807,571</u>	<u>213,178,422</u>	<u>212,793,616</u>	<u>209,572,167</u>	<u>198,975,862</u>	<u>194,495,131</u>	<u>190,056,047</u>
Business-Type Activities:										
Investment income	52,848	129,186	280,701	65,417	53,654	56,517	66,913	43,201	14,448	17,188
Gain on disposal of assets	1,053,876	45,204	-	-	-	25,642	4,293	-	-	-
Transfers	2,904,820	804,052	-	-	-	-	-	759,805	-	-
Special item - transfer of operations	-	-	-	1,745,740	-	-	-	-	-	-
Subtotal Business-Type Activities	<u>4,011,544</u>	<u>978,442</u>	<u>280,701</u>	<u>1,811,157</u>	<u>53,654</u>	<u>82,159</u>	<u>71,206</u>	<u>803,006</u>	<u>14,448</u>	<u>17,188</u>
Total Primary Government General Revenues and Other Changes in Net Position	<u>\$ 307,943,096</u>	<u>\$ 345,252,988</u>	<u>\$ 219,239,390</u>	<u>\$ 222,618,728</u>	<u>\$ 213,232,076</u>	<u>\$ 212,875,775</u>	<u>\$ 209,643,373</u>	<u>\$ 199,778,868</u>	<u>\$ 194,509,579</u>	<u>\$ 190,073,235</u>
<b>Changes in Net Position</b>										
Governmental Activities	\$ 126,328,803	\$ 54,610,199	\$ 6,026,771	\$ (9,037,388)	\$ 13,685,602	\$ 8,065,224	\$ 10,042,560	\$ 22,663,342	\$ 7,149,119	\$ 9,032,416
Business-Type Activities	6,839,989	3,200,250	1,387,257	3,997,056	391,391	(272,472)	48,127	5,133,721	1,849,634	(362,007)
Total Primary Government	<u>\$ 133,168,792</u>	<u>\$ 57,810,449</u>	<u>\$ 7,414,028</u>	<u>\$ (5,040,332)</u>	<u>\$ 14,076,993</u>	<u>\$ 7,792,752</u>	<u>\$ 10,090,687</u>	<u>\$ 27,797,063</u>	<u>\$ 8,998,753</u>	<u>\$ 8,670,409</u>

**Notes:**

1. Beginning in 2018, the County implemented GASB 75 which resulted in the recording of a OPEB expense.

2. Beginning in 2015, the County implemented GASB 68 which resulted in the recording of a pension expense.

**DuPage County, Illinois**

Fund Balances - Governmental Funds  
Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Fund</b>										
Nonspendable	\$ 1,678,801	\$ 2,226,990	\$ 41,305	\$ -	\$ 319,524	\$ 450,065	\$ 287,842	\$ 4,087,090	\$ 3,542,706	\$ 1,335,405
Restricted	189,617	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	298,209	8,461
Unassigned	97,077,746	95,998,160	80,038,724	72,052,023	66,639,147	70,172,570	69,634,222	64,470,417	63,810,632	64,462,536
Subtotal General Fund	<u>\$ 98,946,164</u>	<u>\$ 98,225,150</u>	<u>\$ 80,080,029</u>	<u>\$ 72,052,023</u>	<u>\$ 66,958,671</u>	<u>\$ 70,622,635</u>	<u>\$ 69,922,064</u>	<u>\$ 68,557,507</u>	<u>\$ 67,651,547</u>	<u>\$ 65,806,402</u>
<b>All Other Governmental Funds</b>										
Nonspendable	\$ 1,748,330	\$ 3,728,879	\$ 2,089,871	\$ 1,205,881	\$ 1,772,347	\$ 2,302,575	\$ 1,464,234	\$ 477,765	\$ 1,360,765	\$ 1,407,824
Restricted	146,043,436	131,688,033	106,764,719	103,320,616	108,327,625	106,663,564	110,206,029	109,296,729	123,479,913	141,245,854
Committed	92,689,141	55,846,816	44,450,175	43,759,848	37,699,217	30,294,564	27,941,995	33,869,685	34,855,993	28,397,054
Unassigned (deficit)	(158,757)	(1,791,805)	(2,712,817)	(6,483,961)	(4,512,863)	(2,039,289)	(5,918,132)	(7,426,073)	(938,213)	(1,723,542)
Total All Other Governmental Funds	<u>\$ 240,322,150</u>	<u>\$ 189,471,923</u>	<u>\$ 150,591,948</u>	<u>\$ 141,802,384</u>	<u>\$ 143,286,326</u>	<u>\$ 137,221,414</u>	<u>\$ 133,694,126</u>	<u>\$ 136,218,106</u>	<u>\$ 158,758,458</u>	<u>\$ 169,327,190</u>
Total Governmental Funds	<u>\$ 339,268,314</u>	<u>\$ 287,697,073</u>	<u>\$ 230,671,977</u>	<u>\$ 213,854,407</u>	<u>\$ 210,244,997</u>	<u>\$ 207,844,049</u>	<u>\$ 203,616,190</u>	<u>\$ 204,775,613</u>	<u>\$ 226,410,005</u>	<u>\$ 235,133,592</u>

**DuPage County, Illinois**

Changes In Fund Balances - Governmental Funds  
Last Ten Fiscal Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Revenues</b>										
Property taxes	\$ 69,683,177	\$ 69,273,329	\$ 67,377,438	\$ 68,056,926	\$ 68,034,809	\$ 67,947,256	\$ 67,895,485	\$ 64,927,473	\$ 64,359,293	\$ 64,938,562
Sales and other taxes	149,033,170	120,119,809	128,159,251	127,517,330	124,759,485	122,395,319	120,465,287	116,219,084	107,919,626	104,185,501
Fees, licenses and permits	4,526,042	5,161,782	5,396,083	4,747,740	5,444,588	4,030,834	4,722,330	5,210,285	22,410,768	22,241,414
Intergovernmental	230,600,782	267,392,457	106,094,162	105,289,132	103,301,477	102,081,754	105,983,571	101,750,948	98,666,665	100,990,493
Charges for services	59,468,735	55,308,874	57,352,005	53,535,659	53,702,144	53,564,122	54,880,777	56,189,710	28,024,958	24,620,063
Fines and forfeitures	7,042,371	8,372,012	12,702,445	13,425,179	14,004,295	13,980,674	15,034,467	14,208,139	34,815,174	36,466,732
Investment income	345,313	2,476,286	4,038,928	2,114,948	829,091	590,382	450,376	801,476	374,759	1,430,437
Miscellaneous	12,684,321	5,084,314	7,798,806	9,828,066	6,890,793	8,327,777	6,935,027	7,020,860	5,889,656	5,242,978
Total Revenues	533,383,911	533,188,863	388,919,118	384,514,980	376,966,682	372,918,118	376,367,320	366,327,975	362,460,899	360,116,180
<b>Expenditures</b>										
Current:										
General government	83,259,822	137,962,476	55,195,285	56,792,685	53,058,769	55,438,732	53,725,708	84,750,625	76,491,136	76,381,056
Health and Public safety	175,355,902	158,052,283	147,867,618	146,592,521	144,465,712	140,577,107	138,840,532	125,361,998	121,593,582	121,497,245
Highways, streets and bridges	29,111,005	26,225,693	24,127,416	25,644,816	23,168,626	22,327,551	19,830,012	23,494,625	19,414,641	19,458,456
Public services	62,327,924	33,604,425	36,595,500	37,859,193	33,410,841	28,993,709	32,701,778	29,679,217	30,718,948	33,307,340
Judicial	54,695,273	53,779,913	54,075,629	54,148,644	54,829,894	56,539,867	56,533,834	44,332,970	41,498,747	42,879,044
Conservation and recreation	6,136,781	5,875,614	5,987,728	5,161,476	5,101,709	5,414,619	6,069,329	5,667,322	37,844	194,277
Public works	302,108	309,824	307,664	1,445,316	754,442	906,323	794,436	445,955	7,999,270	5,275,976
Educational services	1,163,394	1,138,869	1,103,647	1,074,837	1,303,041	1,066,403	1,087,618	788,159	783,137	845,476
Debt service:										
Principal	24,300,000	23,960,000	23,240,000	22,730,859	22,001,148	73,410,299	86,204,149	17,519,096	16,595,000	15,825,000
Interest	5,701,967	6,501,157	7,270,027	8,020,572	8,600,612	9,923,420	13,015,436	13,846,136	14,707,207	15,404,545
Bond issuance costs	-	-	-	50,000	-	-	105,001	-	134,038	-
Fiscal agent fees	3,200	3,200	3,200	3,200	3,100	15,450	8,175	2,150	2,525	3,750
Capital outlay	40,004,704	28,136,857	16,634,120	29,917,230	31,917,534	27,589,472	40,281,637	40,870,414	45,905,907	33,382,356
Total Expenditures	482,362,080	475,550,311	372,407,834	389,441,349	378,615,428	422,202,952	449,197,645	386,758,667	375,881,982	364,454,521
Revenues over (under) expenditures	51,021,831	57,638,552	16,511,284	(4,926,369)	(1,648,746)	(49,284,834)	(72,830,325)	(20,430,692)	(13,421,083)	(4,338,341)
<b>Other Financing Sources (Uses)</b>										
Issuance of general obligation bonds	-	-	-	7,500,000	-	53,708,576	67,775,000	-	6,801,881	-
Net premium (discount) on bonds issued	-	-	-	-	-	-	-	-	(45,815)	-
Payments to refunded bonds escrow agent	-	-	-	-	-	-	-	-	(3,444,802)	-
Operating transfers in	91,284,839	119,180,653	73,877,723	68,263,547	84,719,545	60,579,637	95,872,967	63,349,286	70,289,063	42,267,308
Operating transfers out	(94,189,659)	(119,984,705)	(73,877,723)	(68,263,547)	(84,719,545)	(60,579,637)	(95,872,967)	(63,868,297)	(69,997,819)	(41,666,587)
Sale of capital assets	219,213	190,596	306,286	1,035,779	49,694	270,307	9,425	25,000	1,094,988	-
Capital contributions	-	-	-	-	4,000,000	-	-	-	-	-
Total Other Financing Sources (uses)	(2,685,607)	(613,456)	306,286	8,535,779	4,049,694	53,978,883	67,784,425	(494,011)	4,697,496	600,721
<b>Net changes in fund balance</b>	<b>\$ 48,336,224</b>	<b>\$ 57,025,096</b>	<b>\$ 16,817,570</b>	<b>\$ 3,609,410</b>	<b>\$ 2,400,948</b>	<b>\$ 4,694,049</b>	<b>\$ (5,045,900)</b>	<b>\$ (20,924,703)</b>	<b>\$ (8,723,587)</b>	<b>\$ (3,737,620)</b>
Debt service as a percentage of noncapital expenditures	6.71%	6.74%	8.47%	8.36%	8.57%	21.12%	23.71%	9.07%	9.53%	9.43%
Debt service as a percentage of total expenditures	6.22%	6.41%	8.19%	7.91%	8.08%	19.74%	22.11%	8.11%	8.36%	8.57%
Capital expenditures as a percentage of total expenditures	8.29%	5.92%	4.47%	7.68%	8.43%	6.53%	8.97%	10.57%	12.21%	9.16%

**Note:** In 2015 and 2016, debt service expenditures as a percentage of noncapital expenditures and capital expenditures increased over prior years due to the County currently refunding two bond issues in each year respectively.

**DuPage County, Illinois**

Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Levy Years

Year Property Assessed	Real Property					Railroad Property	Total Taxable Assessed Value	Estimated Actual Value (a)	Total Direct Tax Rate (b)
	Residential	Farms	Commercial	Industrial	Total Real Property				
2020	\$ 32,823,893,809	\$ 2,813,283	\$ 6,896,818,659	\$ 3,274,859,594	\$42,998,385,345	\$ 53,789,146	\$ 43,052,174,491	\$ 129,285,809,282	0.1485
2019	31,496,325,128	2,602,990	6,746,739,422	3,165,669,131	41,411,336,671	48,741,659	41,460,078,330	124,504,739,730	0.1600
2018	30,406,985,824	2,513,430	6,485,948,048	3,018,680,494	39,914,127,796	44,891,580	39,959,019,376	119,997,055,183	0.1673
2017	29,065,553,862	2,360,965	6,271,487,714	2,866,147,695	38,205,550,236	42,427,026	38,247,977,262	114,858,790,577	0.1749
2016	27,412,791,883	2,310,379	6,018,321,080	2,703,608,086	36,137,031,428	42,278,395	36,179,309,823	108,646,576,045	0.1848
2015	25,583,305,234	2,148,686	5,728,648,276	2,546,924,540	33,861,026,736	39,270,054	33,900,296,790	101,802,693,063	0.1971
2014	24,551,674,202	2,166,831	5,468,064,649	2,448,068,227	32,469,973,909	34,598,681	32,504,572,590	97,611,329,099	0.2057
2013	24,789,517,606	2,217,240	5,497,444,060	2,469,576,795	32,758,755,701	32,524,635	32,791,280,336	98,472,313,321	0.2040
2012	26,243,230,692	2,109,783	5,800,695,691	2,591,122,955	34,637,159,121	25,943,202	34,663,102,323	104,093,400,369	0.1929
2011	28,623,123,967	2,145,693	6,222,621,504	2,821,860,433	37,669,751,597	24,504,229	37,694,255,826	113,195,963,441	0.1773

(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.



**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	Sanitary Districts	Park Districts	Libraries	Forest Preserve	Fire Protection	Special Service Areas	Other Special Districts	Total Levy	
2020	2021	\$ 69,271	\$ 291,724	\$ 510,060	\$ 852,405	\$ 764,696	\$ 94,426	\$ 48,379	\$ 1,304	\$ 154,295	\$ 41,209	\$ 51,878	\$ 130,487	\$ 6,837	\$ 6,758	\$ 3,023,729	
2019	2020	68,616	289,583	495,758	833,121	748,588	91,371	48,228	1,258	151,917	33,938	51,493	124,598	9,036	6,248	2,953,753	
2018	2019	67,635	277,951	473,610	812,274	731,843	96,252	48,067	1,222	148,370	33,520	51,068	120,302	9,258	6,391	2,877,763	
2017	2018	66,896	271,290	460,307	790,352	711,161	96,260	47,406	1,238	143,981	33,161	49,952	115,856	8,466	6,863	2,803,187	
2016	2017	66,859	263,678	450,014	766,365	691,644	98,205	45,604	1,200	140,703	33,128	54,775	113,507	8,300	6,774	2,740,757	
2015	2016	66,817	260,346	444,503	756,782	680,696	97,694	43,959	1,181	138,801	29,630	54,986	111,731	7,963	7,531	2,702,621	
2014	2015	66,862	257,071	437,031	737,325	670,822	98,924	43,358	1,162	135,620	29,377	54,965	109,265	7,869	7,552	2,657,205	
2013	2014	66,894	250,949	428,298	738,107	661,869	101,377	43,466	1,137	133,876	28,762	54,335	106,742	7,641	6,950	2,630,403	
2012	2013	66,865	246,633	420,468	715,561	646,028	96,153	41,179	1,110	130,678	28,376	53,450	104,288	6,691	6,908	2,564,388	
2011	2012	66,832	244,931	403,861	690,524	623,424	97,212	41,913	1,072	126,787	27,258	53,300	101,714	6,830	7,399	2,493,057	

Tax Rates Per Hundred Dollars of Assessed Valuation (2)																	
2020	2021	\$ 0.1485	\$ 0.6776	\$ 1.1847	\$ 1.9799	\$ 1.7762	\$ 0.2193	\$ 0.1124	\$ 0.0030	\$ 0.3585	\$ 0.0957	\$ 0.1205	\$ 0.3031	\$ 0.0159	\$ 0.0159	\$ 7.0112	
2019	2020	0.1600	0.6985	1.1957	2.0095	1.8056	0.2204	0.1163	0.0030	0.3664	0.0819	0.1242	0.3005	0.0218	0.0151	7.1189	
2018	2019	0.1673	0.6956	1.1852	2.0328	1.8315	0.2409	0.1203	0.0031	0.3713	0.0839	0.1278	0.3011	0.0232	0.0160	7.2000	
2017	2018	0.1749	0.7093	1.2035	2.0664	1.8593	0.2517	0.1239	0.0032	0.3764	0.0867	0.1306	0.3029	0.0221	0.0179	7.3288	
2016	2017	0.1848	0.7288	1.2438	2.1182	1.9117	0.2714	0.1260	0.0033	0.3889	0.0916	0.1514	0.3137	0.0229	0.0187	7.5752	
2015	2016	0.1971	0.7680	1.3112	2.2324	2.0079	0.2882	0.1297	0.0035	0.4094	0.0874	0.1622	0.3296	0.0235	0.0222	7.9723	
2014	2015	0.2057	0.7909	1.3445	2.2684	2.0638	0.3043	0.1334	0.0036	0.4172	0.0904	0.1691	0.3362	0.0242	0.0232	8.1749	
2013	2014	0.2040	0.7653	1.3061	2.2509	2.0184	0.3092	0.1326	0.0035	0.4083	0.0877	0.1657	0.3255	0.0233	0.0212	8.0217	
2012	2013	0.1929	0.7115	1.2130	2.0643	1.8637	0.2774	0.1188	0.0032	0.3770	0.0819	0.1542	0.3009	0.0193	0.0199	7.3980	
2011	2012	0.1773	0.6498	1.0714	1.8319	1.6539	0.2579	0.1112	0.0028	0.3364	0.0723	0.1414	0.2698	0.0181	0.0196	6.6138	

Direct Rates by Component (3)											
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	
General	\$ 0.0578	\$ 0.0592	\$ 0.0579	\$ 0.0605	\$ 0.0639	\$ 0.0671	\$ 0.0700	\$ 0.0694	\$ 0.0668	\$ 0.0614	
Stormwater	0.0219	0.0227	0.0236	0.0246	0.0260	0.0278	0.0290	0.0287	0.0260	0.0226	
IMRF	0.0120	0.0125	0.0195	0.0213	0.0222	0.0238	0.0159	0.0158	0.0149	0.0137	
Tort Liability	0.0070	0.0073	0.0076	0.0079	0.0083	0.0089	0.0093	0.0092	0.0087	0.0080	
Social Security	0.0082	0.0085	0.0141	0.0144	0.0152	0.0148	0.0108	0.0107	0.0101	0.0093	
Youth Home	0.0021	0.0022	0.0023	0.0024	0.0025	0.0037	0.0039	0.0039	0.0037	0.0047	
Courthouse Bond Debt Service	0.0087	0.0090	0.0093	0.0098	0.0103	0.0110	0.0115	0.0114	0.0108	0.0099	
Health Department	0.0308	0.0446	0.0330	0.0340	0.0364	0.0400	0.0553	0.0549	0.0519	0.0477	
	\$ 0.1485	\$ 0.1660	\$ 0.1673	\$ 0.1749	\$ 0.1848	\$ 0.1971	\$ 0.2057	\$ 0.2040	\$ 0.1929	\$ 0.1773	

(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.

**DuPage County, Illinois**

Principal Property Taxpayers  
 Current Year and Nine Years Ago  
 (Amounts Expressed in Thousands)

2021				2012			
Taxpayer	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Prologics	\$ 256,298	1	0.60%	Prologis / AMB	\$ 130,893	1	0.35%
Oakbrook Shopping Center	113,235	2	0.26%	Hamilton Partners, Inc.	126,078	2	0.33%
SLK Global Solutions	57,312	3	0.13%	Oakbrook Shopping Center	97,133	3	0.26%
BRE Group	54,310	4	0.13%	Wells Real Estate Funds	71,719	4	0.19%
BPRE	47,697	5	0.11%	Arden Realty, Inc.	57,490	5	0.15%
Duke Realty	43,206	6	0.10%	AMLI	51,623	6	0.14%
Navistar	40,000	7	0.09%	Friedkin Realty Group	49,669	7	0.13%
Liberty Property	37,708,690	8	87.59%	UBS Realty Investors LLC	43,110	8	0.11%
Hamilton Partners Inc	35,434	9	0.08%	Navistar, Inc	39,951	9	0.11%
Butterfield Country Club	33,939	10	0.08%	YTC Pacific (Yorktown Center	39,643	10	0.11%

**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)	Total Collections to Date	
				Amount	Percentage		Amount	Percentage
2020	2021	\$ 68,995,810	\$ 69,116,643	\$ 69,164,963	100.1%	\$ 1	\$69,164,964	100.1%
2019	2020	68,509,860	68,781,860	66,488,356	96.7%	15,236	66,503,592	96.7%
2018	2019	66,588,842	66,855,662	66,874,897	100.0%	N/A	66,874,897	100.0%
2017	2018	66,707,261	66,974,081	66,831,752	99.8%	121,852	66,953,603	100.0%
2016	2017	66,704,741	66,972,706	66,758,493	99.7%	85,279	66,843,771	99.8%
2015	2016	66,757,510	67,024,376	66,738,376	99.6%	107,986	66,846,362	99.7%
2014	2015	66,575,510	66,842,361	65,756,342	98.4%	961,574	66,717,916	99.8%
2013	2014	66,575,510	66,842,358	66,627,300	99.7%	95,819	66,723,119	99.8%
2012	2013	66,576,810	66,843,671	66,749,016	99.9%	37,386	66,786,402	99.9%

**Note 1:** This schedule does not include property taxes levied and collected within the Special Service Areas.

**Note 2:** Tax collections are shown net of any Court-ordered abatements.

**Note 3:** Tax extension amounts include any amounts added to the levy by the County Clerk to cover the loss and cost of collecting the tax in the case of bonded indebtedness, and for amounts levied for pension fund purposes. The tax extension is also based on the state-certified equalization factor to the appropriate assessed values,

**DuPage County, Illinois**

DuPage County Sales Tax Revenues  
Last Ten Fiscal Year

<b>Fiscal Year</b>	<b>(CT) Unincorporated 1 Cent</b>	<b>(CST) Incorporated 1/4 Cent</b>	<b>RTA Sales Tax (1)</b>	<b>Total Sales Tax Revenues</b>
2021	\$ 8,537,922	\$ 51,488,851	\$ 59,298,819	\$ 119,325,592
2020	7,804,656	41,548,006	49,736,661	\$ 99,089,323
2019	7,366,433	44,471,794	51,928,290	103,766,517
2018	7,104,864	44,170,686	51,214,442	102,489,992
2017	7,031,352	42,680,305	50,633,465	100,345,122
2016	6,364,747	42,175,519	49,750,467	98,290,733
2015	6,093,243	41,882,551	49,380,959	97,356,753
2014	5,876,261	40,159,095	47,750,949	93,786,305
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

**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 sales tax 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

Sales Tax Collections by Category  
Last Ten Calendar Years

Category	2021				2020				2019			
	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	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 661,222	\$ 2,721,234	\$ 3,381,891	\$ 6,764,347	\$ 664,564	\$ 2,296,153	\$ 3,202,230	\$ 6,162,947	\$ 682,671	\$ 2,685,979	\$ 3,549,244	\$ 6,917,894
Food	77,884	2,278,616	5,624,683	7,981,183	70,160	1,917,458	5,912,306	7,899,924	69,948	2,040,552	5,452,275	7,562,775
Drinking and Eating Places	258,053	5,408,500	5,158,445	10,824,998	167,030	4,171,016	4,209,389	8,547,435	263,638	5,531,589	5,444,309	11,239,536
Apparel	40,468	1,817,728	1,714,708	3,572,904	16,102	1,057,348	1,055,082	2,128,532	18,469	1,701,996	1,667,919	3,388,384
Furniture, Household, and Radio	36,614	3,188,087	3,009,098	6,233,799	28,947	2,804,248	2,797,437	5,630,632	33,515	3,045,084	2,988,151	6,066,750
Lumber, Building, and Hardware	235,723	3,099,563	2,927,983	6,263,269	204,308	2,854,361	2,852,269	5,910,938	179,823	2,411,171	2,368,132	4,959,126
Automotive and Filling Stations	995,743	15,373,777	14,705,412	31,074,932	943,310	12,205,844	12,474,866	25,624,020	1,055,913	13,159,407	13,193,091	27,408,412
Drugs and Miscellaneous Retail	1,265,639	9,041,349	12,030,169	22,337,157	541,023	4,870,718	7,590,779	13,002,520	607,291	4,916,158	7,487,865	13,011,314
Agriculture and All Others	1,287,313	9,025,168	9,139,670	19,452,151	1,029,775	7,411,177	8,110,966	16,551,919	1,213,281	7,912,322	8,489,836	17,615,439
Manufacturers	81,515	1,707,559	1,606,759	3,395,833	53,801	1,540,664	1,531,337	3,125,802	53,013	1,318,238	1,287,468	2,658,718
Total	\$ 4,940,174	\$ 53,661,581	\$ 59,298,818	\$ 117,900,573	\$ 3,719,022	\$ 41,128,986	\$ 49,736,661	\$ 94,584,669	\$ 4,177,561	\$ 44,722,497	\$ 51,928,290	\$ 100,828,348

**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

DuPage County, Illinois

Sales Tax Collections by Category  
Last Ten Calendar Years

Category	2018					2017					2016				
	County Sales Tax	Countywide Sales Tax	RTA Sales Tax (RTA)	Total		County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total		County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	
General Merchandise	\$ 666,218	\$ 2,886,001	\$ 3,686,393	\$ 7,238,612		\$ 647,443	\$ 2,969,541	\$ 3,803,293	\$ 7,420,277		\$ 618,438	\$ 3,080,572	\$ 3,949,645	\$ 7,648,655	
Food	73,127	2,069,622	5,334,597	7,477,346		85,681	1,964,954	5,274,449	7,325,083		89,308	1,858,751	5,047,388	6,995,447	
Drinking and Eating Places	268,432	5,275,422	5,182,425	10,726,279		322,017	5,105,960	5,125,632	10,553,609		327,923	5,019,314	5,036,079	10,383,316	
Apparel	51,660	1,777,806	1,729,814	3,559,280		24,088	1,806,227	1,793,902	3,624,217		15,942	1,840,645	1,826,348	3,682,936	
Furniture, Household, and Radio	42,555	3,049,337	2,971,876	6,063,768		58,989	3,129,974	3,120,194	6,309,156		40,152	3,278,378	3,253,803	6,572,333	
Lumber, Building, and Hardware	191,936	2,233,259	2,177,919	4,603,114		211,512	2,264,674	2,254,894	4,731,080		235,538	2,162,813	2,151,920	4,550,270	
Automotive and Filling Stations	1,229,473	12,757,457	12,692,390	26,679,320		1,069,981	12,066,633	12,269,894	25,406,508		1,118,899	11,853,985	12,022,814	24,995,698	
Drugs and Miscellaneous Retail	301,070	4,538,279	6,848,905	11,688,254		907,482	4,728,092	7,235,173	12,870,747		583,444	4,697,126	7,235,293	12,515,862	
Agriculture and All Others	1,146,962	8,165,106	8,576,688	17,888,756		962,921	7,704,384	8,368,138	17,035,443		981,740	7,663,353	8,067,355	16,712,449	
Manufacturers	57,779	1,479,591	1,419,773	2,957,143		146,085	1,381,722	1,375,212	2,903,020		119,307	1,224,004	1,224,338	2,567,649	
Total	\$ 4,029,212	\$ 44,231,880	\$ 50,620,780	\$ 98,881,872		\$ 4,436,199	\$ 43,122,162	\$ 50,620,779	\$ 98,179,140		\$ 4,130,693	\$ 42,678,941	\$ 49,814,982	\$ 96,624,615	

DuPage County, Illinois

Sales Tax Collections by Category  
Last Ten Calendar Years

Category	2015				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	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 590,103	\$ 3,324,807	\$ 4,432,692	\$ 8,347,602	\$ 461,625	\$ 3,416,060	\$ 4,417,871	\$ 8,295,556	\$ 449,835	\$ 3,389,558	\$ 4,121,737	\$ 7,961,130
Food	117,432	1,686,256	4,778,639	6,582,327	78,008	1,443,697	4,467,100	5,988,806	71,212	1,458,371	4,382,697	5,912,280
Drinking and Eating Places	311,513	4,742,659	4,783,479	9,837,650	316,815	4,534,795	4,508,627	9,360,237	309,795	4,402,457	4,351,070	9,063,322
Apparel	16,529	1,819,148	1,816,299	3,651,977	13,437	1,820,430	1,795,732	3,629,600	15,658	1,804,721	1,769,046	3,589,425
Furniture, Household, and Radio	39,344	2,918,362	2,919,872	5,877,578	46,367	2,749,902	2,749,531	5,545,800	47,135	2,685,750	2,633,773	5,366,658
Lumber, Building, and Hardware	162,211	2,058,834	2,061,456	4,282,501	145,537	1,988,182	1,965,673	4,099,392	145,302	1,875,050	1,833,321	3,853,673
Automotive and Filling Stations	1,005,397	11,956,430	12,183,883	25,145,710	1,248,861	11,961,108	12,043,536	25,253,505	1,115,112	11,544,343	11,722,425	24,381,880
Drugs and Miscellaneous Retail	564,648	4,454,728	6,865,962	11,885,338	672,649	5,136,033	7,180,870	12,989,552	690,195	5,192,013	7,040,910	12,923,118
Agriculture and All Others	1,066,501	7,781,910	8,299,771	17,148,182	996,499	6,514,167	7,097,647	14,608,313	908,964	5,635,837	6,401,524	12,946,325
Manufacturers	109,767	960,730	966,954	2,037,452	83,607	1,017,893	1,006,782	2,108,281	83,118	969,340	956,766	2,009,224
Total	\$ 3,983,446	\$ 41,703,864	\$ 49,109,006	\$ 94,796,316	\$ 4,063,405	\$ 40,582,267	\$ 47,233,369	\$ 91,879,042	\$ 3,836,326	\$ 38,957,440	\$ 45,213,269	\$ 88,007,035

DuPage County, Illinois

Sales Tax Collections by Category  
Last Ten Calendar Years

Category	2012			
	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
Food	70,559	1,430,518	4,323,737	5,824,814
Drinking and Eating Places	345,581	4,266,265	4,268,212	8,880,058
Apparel	17,520	1,785,010	1,770,671	3,573,202
Furniture, Household, and Radio	39,041	2,371,691	2,348,598	4,759,329
Lumber, Building, and Hardware	144,728	1,727,237	1,717,634	3,589,599
Automotive and Filling Stations	1,160,509	10,640,199	10,980,787	22,781,495
Drugs and Miscellaneous Retail	707,176	4,977,441	6,842,965	12,527,582
Agriculture and All Others	1,053,620	5,347,482	5,807,084	12,208,187
Manufacturers	95,731	740,135	745,741	1,581,607
Total	\$ 4,113,421	\$ 36,829,562	\$ 43,124,378	\$ 84,067,361



**DuPage County, Illinois**

Total Debt and Ratios of Net General Bonded Debt Outstanding  
Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Obligation Bonded Debt Outstanding (2)</b>	<b>Unamortized Bond Premium</b>	<b>Restricted Resources Available for Payment of</b>	<b>Net General Obligation Bonded Debt Outstanding</b>	<b>Obligation Debt per Estimated Actual Value of Property (3)</b>	<b>Net General Obligation Debt Per Capita</b>
2021	924,885	\$ 110,005,000	\$ 2,989,171	\$ 11,384,803	\$101,609,368	0.08%	109.86
2020	918,595	134,305,000	3,588,148	25,242,139	112,651,009	0.09%	122.63
2019	922,921	158,265,000	4,239,806	29,863,406	132,641,400	0.11%	143.72
2018	931,826	181,505,000	4,939,944	29,315,235	157,129,709	0.14%	168.63
2017	930,128	157,920,000	5,684,588	16,626,780	146,977,808	0.14%	158.02
2016	929,368	170,400,000	6,440,699	16,376,986	160,463,713	0.16%	172.66
2015	933,736	187,460,000	-	15,523,492	171,936,508	0.18%	184.14
2014	932,708	197,850,000	-	15,173,838	182,676,162	0.19%	195.86
2013	932,126	207,495,000	-	14,581,396	192,913,604	0.19%	206.96
2012	927,987	216,715,000	-	14,373,363	202,341,637	0.18%	218.04

(1) Population figures are obtained from the U.S. Census Bureau and are estimated as of every July 1, 2021.

(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 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.

**DuPage County, Illinois**

Computation of Direct and Overlapping Debt  
November 30, 2021

<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	\$ 112,994,171	100.53%	113,593,149
Total Direct Debt	112,994,171		113,593,149
<b>Overlapping Debt</b>			
Forest Preserve	63,310,000	100.00%	63,310,000
Cities and villages (1)	10,675,561,767	7.56%	807,014,903
Townships	-	100.00%	-
Parks (1)	1,509,202,019	17.95%	270,961,912
Fire protection	32,630,000	100.00%	32,630,000
Library	54,270,000	36.86%	20,003,036
Special service	19,654,500	97.27%	19,117,798
Grade schools	405,708,478	98.43%	399,331,554
High schools	469,919,077	97.14%	456,459,381
Unit schools	648,916,951	67.87%	440,431,375
Community colleges (1)	311,255,000	49.43%	153,866,278
Total Overlapping Debt	14,190,427,792		2,663,126,237
Total Direct Debt and Overlapping Debt	\$ 14,303,421,963		2,776,719,386

**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

Fiscal Year	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Assessed value of property	\$ 43,052,174,491	\$ 41,460,078,330	\$ 39,959,019,376	\$ 38,247,977,262	\$ 36,179,309,823	\$ 33,900,296,790	\$ 32,504,572,590	\$ 32,791,280,336	\$ 34,663,102,323	\$ 37,694,255,826
Debt limit - 5.75% of assessed value	2,475,500,033	2,383,954,504	2,297,643,614	2,199,258,693	2,080,310,315	1,949,267,065	1,869,012,924	1,885,498,619	1,993,128,384	2,167,419,710
Debt applicable to limit:										
Limited Tax General Obligation Bonds	25,985,000	28,470,000	30,835,000	33,090,000	33,905,000	36,050,000	43,590,000	45,085,000	46,510,000	47,865,000
Total debt applicable to legal debt limit	25,985,000	28,470,000	30,835,000	33,090,000	33,905,000	36,050,000	43,590,000	45,085,000	46,510,000	47,865,000
Legal Debt Margin	<u>\$ 2,449,515,033</u>	<u>\$ 2,355,484,504</u>	<u>\$ 2,266,808,614</u>	<u>\$ 2,166,168,693</u>	<u>\$ 2,046,405,315</u>	<u>\$ 1,913,217,065</u>	<u>\$ 1,825,422,924</u>	<u>1,840,413,619</u>	<u>1,946,618,384</u>	<u>2,119,554,710</u>
Outstanding debt applicable to the debt limit as a percentage of the legal debt limit	1.05%	1.19%	1.34%	1.50%	1.63%	1.85%	2.33%	2.39%	2.33%	2.21%

**Note 1:** State statutes limit the County's outstanding general obligation debt to no more than 5.75 percent of the assessed value of property. Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements. The legal debt margin is the County's available borrowing authority under State finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the debt limit.

**Note 2:** Only the Series 2016 Limited Tax General Obligation Bonds (Courthouse Annex) and Series 2009 General Obligation Bonds (SSA #34 Project) are funded by a tax levy, and therefore are subject to the legal debt margin. Prior to 2018, applicable debt did not include the 2009 General Obligation Bonds (SSA #34 Project).

DuPage County, Illinois

Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business-type Activities					Total Outstanding Debt
	General Obligation Bonds	Revenue Bonds	Special Service Areas	Unamortized Bond Premium	Total Governmental Activities	Revenue Bonds	IEPA Construction Loans	DuPage Water Commission Payable	Unamortized Bond Premium	Total Business-type Activities	
2021	\$ 110,005,000	\$ -	\$ -	\$ 2,989,171	\$ 112,994,171	\$ 4,060,000	\$ 5,154,533	-	\$ 1,304	\$ 9,215,837	\$ 122,210,008
2020	134,305,000	-	-	3,588,149	137,893,149	5,530,000	3,407,726	-	16,953	8,954,679	146,847,828
2019	158,265,000	-	-	4,239,806	162,504,806	6,970,000	3,647,701	-	32,602	10,650,303	173,155,109
2018	181,505,000	-	-	4,939,944	186,444,944	8,385,000	3,884,705	-	48,250	12,317,955	198,762,899
2017	157,920,000	36,800,000	4,852,189	5,684,588	205,256,777	9,590,000	4,118,774	-	63,899	13,772,673	219,029,450
2016	170,400,000	45,805,000	5,368,337	6,440,699	228,014,036	10,830,000	4,349,944	-	79,548	15,259,492	243,273,528
2015	187,460,000	54,635,000	5,868,636	-	247,963,636	12,025,000	4,578,251	-	-	16,603,251	264,566,887
2014	197,850,000	62,185,000	6,357,785	-	266,392,785	13,175,000	4,971,338	-	-	18,146,338	284,539,123
2013	207,495,000	69,500,000	6,916,881	-	283,911,881	14,290,000	5,023,544	-	-	19,313,544	303,225,425
2012	216,715,000	76,460,000	3,900,000	-	297,075,000	12,950,000	4,441,761	-	-	17,391,761	314,466,761

**Note 1:** Prior to 2018, the 2015A Transportation Revenue Refunding Bonds were classified on this schedule as revenue bonds in Governmental Activities. This bond is backed by the full faith and credit of the County, and, therefore, is properly classified as a general obligation bond. Amounts prior to 2018 have not been adjusted to reflect this change.

**Note 2:** In 2018, \$3,287,189 of no-commitment special assessment debt was reclassified from long-term debt obligations to custodial funds. The 2009 General Obligation Bonds (Special Service Area #34) is backed by the full faith and credit of the County, and, therefore, is properly classified as a general obligation bond. The amounts prior to 2018 have not been adjusted to reflect this change.

**Source:** Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

DuPage County, Illinois

Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	Total Personal Income (TPI) (In Thousands)	Total Personal Income Percentage <sup>(1)</sup>	Per Capita Personal Income (PCPI)	Total Per Capita Personal Income Percentage <sup>(3)</sup>	Estimated Property Value	Percentage of Actual Value of Taxable Property <sup>(2)</sup>
2021	(4)	(4)	(4)	(4)	129,285,809,282	0.09%
2020	72,597,355	494.37%	79,127	0.05%	124,504,739,730	0.12%
2019	69,345,500	400.48%	75,137	0.04%	119,997,055,183	0.14%
2018	67,684,237	340.53%	72,889	0.04%	114,858,790,577	0.17%
2017	66,479,460	303.52%	69,323	0.03%	108,646,576,045	0.20%
2016	61,404,832	252.41%	66,072	0.03%	101,802,693,063	0.24%
2015	59,813,856	226.08%	64,059	0.02%	97,611,329,099	0.27%
2014	56,600,761	198.92%	60,684	0.02%	98,472,313,321	0.29%
2013	54,123,390	178.49%	58,064	0.02%	104,015,492,856	0.29%
2012	52,971,536	168.45%	57,082	0.02%	113,195,963,441	0.28%

- (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 at the time of completion of this report.

**DuPage County, Illinois**

Pledged Revenue Coverage - Water and Sewerage System Revenue Fund  
 Water and Sewerage System Revenue Bonds  
 Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Gross Revenues (1)</b>	<b>Operating Expenses (2)</b>	<b>Net Revenue Available for Debt Service</b>	<b>Principal Retirements</b>	<b>Interest Payments</b>	<b>Total Debt Service Payments</b>	<b>Coverage Ratio</b>
2021	29,361,043	22,398,362	6,962,681	1,470,000	150,087	1,620,087	4.30
2020	30,205,618	22,868,749	7,336,869	1,440,000	158,282	1,598,282	4.59
2019	27,503,609	21,682,966	5,820,643	1,415,000	194,645	1,609,645	3.62
2018	30,242,597	22,326,711	7,915,886	1,290,000	76,526	1,366,526	5.79
2017	26,799,646	22,161,166	4,654,129	1,240,000	423,879	1,663,879	2.80
2016	25,033,439	21,341,781	3,691,658	1,195,000	471,338	1,666,338	2.22
2015	24,460,241	20,613,805	3,846,436	1,150,000	514,825	1,664,825	2.31
2014	29,700,156	20,491,687	9,208,469	1,115,000	555,663	1,670,663	5.51
2013	24,338,306	17,937,274	6,401,032	1,105,000	594,513	1,699,513	3.77
2012	21,684,851	17,736,222	3,948,629	840,000	559,609	1,399,609	2.82

- (1) In accordance with the 2018 refunding bond ordinance, gross revenues include all revenues available for debt service payments. Gross revenues include connection charges and capital contributions. In 2018, gross revenues also included special item - transfer of operations revenue.
- (2) Operating expenses exclude depreciation, and amortization of bond discount and issuance costs, and fiscal agent fees.
- (3) Coverage ratio is calculated by dividing net revenue available for debt service by the sum of interest payments and principal retirements.

**DuPage County, Illinois**

Demographic and Economic Statistics  
Last Ten Fiscal Years

<b>Year</b>	<b>Population (1)</b>	<b>Total Personal Income (in thousands) (TPI) (2, 3)</b>	<b>Per Capita Personal Income (2) (PCPI) (2, 4)</b>	<b>Per Capita Income (2)</b>	<b>County Unemployment Rate (5)</b>
2021	932,877	N/A	N/A	N/A	4.5%
2020	918,595	72,597,355	79,127	47,501	7.9%
2019	922,921	69,345,500	75,137	46,272	2.9%
2018	931,826	67,684,237	72,889	43,982	3.1%
2017	930,128	64,479,460	69,323	42,050	4.1%
2016	929,368	61,404,832	66,072	40,547	4.8%
2015	933,736	59,813,856	64,059	39,336	4.7%
2014	932,708	56,600,761	60,684	38,931	5.8%
2013	932,126	54,123,390	58,064	38,570	7.4%
2012	927,987	52,971,536	57,082	38,398	7.3%

- (1) Population figures are estimates obtained from the U.S. Census Bureau. Estimates for 2011 through 2014 have been revised per the Census Bureau, the revisions are not reflected 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, U.S. Census Bureau, and Federal Reserve Bank. 2021 numbers are not available for the County as of May 9, 2022.
- (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**

Principal Employers  
Current Year and Nine Years Ago

Employer	2021				2012		
	No. of Employees	Rank	Percentage of Total County Employment		No. of Employees	Rank	Percentage of Total County Employment
Amita Alexian Brothers Foundation	8,324	1	1.12%	Edward Hospital & Health Svc.	5,286	1	0.75%
Continental Leasing Management Inc	5,000	2	0.67%	College of Dupage	4,905	2	0.69%
Schneider electric Holdings Inc	4,619	3	0.62%	BP America, Inc.	4,676	3	0.66%
Advocate Health & Hospitals Corp	4,000	4	0.54%	Argonne National Laboratory	3,456	4	0.49%
Compass Group USA Investments Inc	3,703	5	0.50%	Advocate Health Care	3,300	5	0.47%
Samuel Holdings, Inc	3,579	6	0.48%	McDonald's Corporation	3,186	6	0.45%
Finkl Outdoor Services, Inc	3,488	7	0.47%	DuPage County	2,949	7	0.42%
Footprint Acquisition LLC	3,200	8	0.43%	Ace Hardware	2,635	8	0.37%
Graham Packaging Co. Europe LLC	2,603	9	0.35%	Elmhurst Memorial Healthcare	2,150	9	0.30%
Coriant North America, LLC	2,500	10	0.34%	Navistar International Corp.	1,800	10	0.25%
	41,016				34,343		
Total number of jobs in DuPage County	742,301				709,477		

**Note 1:** Ten primary employers in DuPage County. It should be noted, however, that all employees of a company may not be employed in DuPage County.

**Note 2:** The total number of jobs in DuPage County is obtained from the Bureau of Economic Analysis and is one year in arrears

**Source:** Intersect Illinois



**DuPage County, Illinois**

County Employment Statistics  
Last Ten Fiscal Years

Function	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Conservation and Recreation	38	36	38	36	34	32	29	N/A	N/A	N/A
Educational Services	14	14	15	14	15	15	14	17	16	17
General Government	332	330	333	339	347	353	363	337	354	365
Highway, Streets and Bridges	93	98	106	105	105	97	98	103	106	106
Judicial	543	530	552	551	544	607	633	657	656	664
Health and Public Safety	1,214	1,223	1,262	1,247	1,313	1,385	1,396	1,063	1,050	1,063
Public Service	180	186	181	187	200	215	221	597	607	621
Public Works	83	84	83	82	83	81	86	116	110	113
Total	2,497	2,501	2,570	2,561	2,641	2,785	2,840	2,890	2,899	2,949

**Note 1:** Employee head counts are as of the fiscal year end.

**Note 2:** Prior to FY17 head count information includes full and part-time employees. It does not include temporary employees or employees on disability. Two part-time employees are considered one FTE employee. Starting in FY17 the headcount value represents full time employees only.

**Note 3:** FTE numbers are not the total approved County's budgeted head count at the beginning of the year. The budgeted value may be slightly greater than what is shown here.

**DuPage County, Illinois**  
 Operating Indicators By Function  
 Last Ten Fiscal Years

FUNCTION/DEPARTMENT	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b><u>General Government</u></b>										
Supervisor of Assessments:										
Real estate transfer declarations processed	22,231	16,468	16,561	18,134	18,620	17,849	16,874	15,926	16,775	13,098
Treasurer/Collector:										
Real estate parcels billed	322,079	321,614	321,324	322,468	326,002	325,761	325,378	325,115	324,988	325,256
<b><u>Public Services</u></b>										
Building and Zoning:										
Building permits issued	4,064	3,935	4,320	3,808	3,522	3,438	3,047	3,072	2,850	2,838
Inspections conducted	18,667	18,209	17,375	18,089	11,830	11,492	10,921	13,225	14,369	12,433
Human Services:										
Individual senior citizens served	29,224	28,691	21,600	19,582	18,353	20,365	20,733	19,919	19,106	18,942
Clients handled by the Information Referral Specialist	26,831	45,625	46,255	46,807	47,141	43,689	22,165	27,125	27,825	37,245
Family Self Sufficiency Program clients	231	260	285	257	238	366	333	348	416	567
Rides provided by paratransit	27,933	24,728	42,841	43,070	44,553	46,352	41,880	42,151	42,435	36,622
Telephone calls taken by DPCO customer service	37,644	61,509	75,645	79,465	78,223	82,534	87,875	100,850	101,583	105,689
Psychological Services Counseling clients served	N/A	N/A	N/A	N/A	2,004	1,511	1,595	1,576	1,930	1,916
Adult clients served at the Family Center	2,648	2,560	3,646	3,350	3,548	3,306	3,160	3,660	3,859	3,823
<b><u>Conservation and Recreation</u></b>										
Stormwater: <sup>11</sup>										
Acres of Land Maintained	349	691	691	685	414	N/A	N/A	N/A	N/A	N/A
Flood operations	3	3	5	6	6	N/A	N/A	N/A	N/A	N/A
Outfalls monitored	868	983	1,375	745	375	N/A	N/A	N/A	N/A	N/A
Spill/IDDE Response	45	33	15	15	8	N/A	N/A	N/A	N/A	N/A
Stormwater management permits reviewed <sup>6</sup>	228	226	213	330	181	166	173	196	197	173
Stormwater management permits issued <sup>6</sup>	116	138	119	124	88	80	79	73	100	86
Flood elevation requests	23	38	65	59	65	N/A	N/A	N/A	N/A	N/A
<b><u>Highway, Streets and Bridges</u></b>										
Transportation and Highways:										
Lane-miles maintained	968	967	965	965	971	972	972	971	969	964
New lane-miles	1	2	0.0	(6.0)	(0.7)	0.3	1.0	1.5	4.5	9.6
Highway permits processed	587	547	471	464	506	527	572	604	457	481
Number of bridges inspected	23	24	18	23	20	21	13	4	14	13
Miles of multi-purpose trail system maintained	96	96	96	94	94	94	94	94	93	93
Impact fee permits processed	379	295	354	400	436	470	502	450	429	311
Wireless (small cell) permits processed	17	11								
<b><u>Judicial</u></b>										
Circuit Court:										
Traffic cases	69,404	65,282	105,254	105,344	107,968	108,742	115,568	133,542	135,179	144,569
Cases other than traffic	33,048	30,132	40,499	41,497	43,404	41,390	43,554	46,784	49,795	57,954
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	51	48	84	67	54	60	74	53	56	71
Domestic Violence and Child Abuse Unit cases initiated <sup>5</sup>	54	84	97	N/A	54	90	100	73	71	127
Juvenile Trial Division cases processed	309	253	535	473	502	656	759	893	810	910
Investigations Unit cases opened	92	75	81	73	32	32	33	44	50	43
Civil Bureau:										
Number of files opened	290	176	236	109	296	276	329	351	339	452
Children's Advocacy Center:										
Number of cases opened	518	414	448	484	420	440	425	424	433	509
Number of individuals services provided to <sup>12</sup>	1,226	**	1,314	1,482	1,513	1,474	1,352	1,546	2,132	2,048
Appeals Division:										
Appeals filed (by and against) State's Attorney)	74	64	107	112	112	102	123	270	205	161
<b><u>Health and Public Safety</u></b>										
Animal Services <sup>9</sup>										
Total animal intake	1,972	1,689	2,091	2,218	2,460	2,218	2,338	2,845	3,144	3,438
Total animals adopted, transferred or returned to owner	1,599	1,469	1,635	1,859	1,781	1,551	1,570	1,831	1,951	2,096
Live release rate all animals <sup>10</sup>	88.59%	87.00%	82.66%	84.23%	76.21%	74.86%	70.15%	67.97%	65.87%	63.48%

**DuPage County, Illinois**

Operating Indicators By Function  
Last Ten Fiscal Years

FUNCTION/DEPARTMENT	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Public Safety and Health (cont'd)</b>										
Sheriff:										
Patrol Division calls for service	59,158	61,182	43,494	41,104	42,176	46,917	46,664	48,365	49,971	53,836
Forensic Investigation Division -										
Crime scenes processed	1,453	1,586	1,543	1,557	1,570	1,561	1,175	1,265	1,445	1,525
Detective Division incident reports	2,458	1,584	3,255	3,717	3,351	3,752	3,563	3,339	4,965	5,667
Tactical Narcotics Team - investigations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	57	126	96
Street value of drug seizures (in millions)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	6	5
Crime laboratory criminal cases processed	1,622	1,703	1,430	1,381	1,286	1,495	1,613	1,755	2,054	2,657
Civil Division items processed	15,399	13,215	19,496	20,297	19,134	21,682	22,262	25,300	27,000	42,440
County jail average daily population <sup>3</sup>	454	432	524	539	623	648	648	681	758	774
Citations <sup>7</sup>	1,661	2,680	2,746	3,408	4,670	6,045	6,102	7,101	N/A	N/A
Driving Under the Influence (DUI) <sup>7</sup>	58	77	46	56	64	88	83	129	N/A	N/A
Health Department:										
Immunizations <sup>1,2</sup>	129,869	6,234	8,940	9,051	9,727	11,307	9,465	8,282	8,282	12,046
Food inspections and consultations <sup>1,2</sup>	3,739	6,568	13,986	9,723	4,946	6,756	9,227	10,250	10,250	10,506
Behavioral Health services rendered <sup>14</sup>	7,151	6,831	7,300	6,943	7,805	7,698	6,074	13,810	13,473	13,398
Coroner:										
Death investigation cases	6,346	6,765	5,716	5,521	5,295	5,296	5,055	4,876	4,726	4,361
Office of Homeland Security and Emergency Mgmt :										
Planning Unit <sup>4,8</sup>					21	18	82	87	20	50
Planning hours	2,823	3,213	2,674	4,858	N/A	N/A	N/A	N/A	N/A	N/A
Planned events supported <sup>4</sup>	N/A	-	2	17	N/A	N/A	N/A	N/A	N/A	N/A
Plans Developed/Updated & Meetings <sup>4</sup>										
Plans developed	56	12	4	6	N/A	N/A	N/A	N/A	N/A	N/A
Planning meetings with External Stakeholders	17	25	75	111	N/A	N/A	N/A	N/A	N/A	N/A
Operations <sup>8</sup>					20	49	N/A	N/A	N/A	N/A
Operations hours	1,822	4,596	2,222	588	N/A	N/A	N/A	N/A	N/A	N/A
External Affairs Unit <sup>4,8</sup>					74	187	152	136	116	75
Presentations	9	4	7	21	N/A	N/A	N/A	N/A	N/A	N/A
EOC Activations <sup>8</sup>					11	7	5	N/A	N/A	N/A
Activations	14	8	2	2	N/A	N/A	N/A	N/A	N/A	N/A
Incidents Reported	25	58	-	4	N/A	N/A	N/A	N/A	N/A	N/A
Training & Exercise Unit <sup>4,8</sup>					35	61	53	68	63	62
Internal training sessions	4	30	55	68	N/A	N/A	N/A	N/A	N/A	N/A
Internal exercises	12	46	5	12	N/A	N/A	N/A	N/A	N/A	N/A
External exercises	27	22	29	14	N/A	N/A	N/A	N/A	N/A	N/A
Training Courses	18	22	60	18	N/A	N/A	N/A	N/A	N/A	N/A
Public Health <sup>8</sup>					54	81	N/A	N/A	N/A	N/A
Public Health Hours	2,705	12,690	9,176	11,234	N/A	N/A	N/A	N/A	N/A	N/A
Homeland Security cases	N/A	108	129	76	N/A	N/A	N/A	N/A	N/A	N/A
Technology & Special Projects Unit <sup>4,8</sup>	N/A	N/A	495	N/A	113	181	86	131	58	49
Administration <sup>4,8</sup>	N/A	N/A	4,169	N/A	15	24	55	41	29	14
Incident Reports <sup>4,8</sup>	25	58	31	N/A	90	77	63	67	58	43
Emergency Scene Responses <sup>4,8</sup>	N/A	4	N/A	N/A	N/A	N/A	5	N/A	N/A	N/A
Care Center:										
Patient days	88,637	106,178	115,988	117,762	119,177	118,417	114,793	117,889	117,057	117,833
Residents receiving care	432	442	608	670	598	603	551	555	599	622
<b>Public Works</b>										
Waterworks and Sewerage Systems:										
Sewer customers	36,675	36,529	36,471	36,301	36,122	35,963	35,825	35,641	35,499	35,463
Gallons billed to sewer customers <sup>1</sup>	3.6	3.6	3.4	3.5	3.6	3.4	3.6	3.5	3.8	4.2
Water Customer	3,754	3,739	3,719	3,703	3,340	3,324	3,309	3,273	3,214	3,170
Gallons of water sold (billed) <sup>2</sup>	382.0	383.0	358.0	340.0	350.0	339.0	343.0	340.0	347.0	514.0

<sup>1</sup> In billions<sup>2</sup> In millions<sup>3</sup> Estimated from monthly amounts<sup>4</sup> In 2018, OHSEM changed metric focus from report numbers gathered to set data acquired from employee time logs. Metrics now reflects the department's previous indicators are retained for historical purposes only.<sup>5</sup> Psychological services were transferred to the Health Department in early 2018.<sup>6</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>7</sup> Starting in 2014 information specifying total citations and DUI's processed were included.<sup>8</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.<sup>9</sup> In 2017 Animal Care and Control updated their indicators to reflect all animals transacting through the department.<sup>10</sup> Live Release Rate is calculated as [(Positive Outcomes / (Positive Outcomes + Adjusted Total Euthanasia))]<sup>11</sup> Stormwater removed Stream Maintenance Miles Completed and Cubic Yards of timbers removed in FY17, while adding Acres of Land Maintained, Floor Operations, outfalls monitored, Spill/IDDE Response and Flood Elevation Requests<sup>12</sup> Total vaccines increased due to COVID-19 immunizations in 2021 (119,904 COVID shots and 9,965 other immunization shots)<sup>13</sup> Food inspections were down due to COVID-19<sup>14</sup> Total clients served could be lower due to COVID; there was an increase with the addition of SU clients starting FY21.

Source: Various County departments

**DuPage County, Illinois**

## Capital Asset Statistics By Function

Last Ten Fiscal Years

Function	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b><u>General Government</u></b>										
Building	4	4	4	4	4	4	4	4	4	3
Vehicles										
Capital Plant	17	17	17	17	17	20	19	17	18	18
County Clerk	-	-	-	-	-	-	-	-	-	-
Information Technology	1	1	1	1	1	1	1	1	1	1
Finance	2	2	2	2	2	2	2	2	2	2
Security	5	4	4	4	4	4	4	4	4	4
Election Commission	3	3	2	1	n/a	n/a	n/a	n/a	n/a	n/a
<b><u>Highway, Streets and Bridges</u></b>										
Building	3	3	3	3	3	3	3	3	3	3
Vehicles	119	118	122	129	129	152	141	135	146	117
<b><u>Judicial</u></b>										
Building	3	3	3	3	3	4	4	4	4	3
Vehicles										
Youth Home	-	-	-	-	-	-	-	3	3	3
State's Attorney	15	15	16	15	15	18	16	21	23	19
Public Defender	4	4	4	4	4	4	n/a	n/a	n/a	n/a
<b><u>Health and Public Safety</u></b>										
Building	7	7	7	7	7	7	7	7	7	7
Vehicles										
Animal Control	4	5	5	5	4	4	4	4	4	4
Coroner	7	7	7	7	7	7	7	13	13	9
Jail	1	1	1	1	1	1	1	1	1	2
Office of Emergency Management	5	5	5	6	6	7	7	7	7	8
Sheriff	171	190	186	186	198	195	198	197	194	199
<b><u>Public Service</u></b>										
Building	1	1	1	1	1	1	1	1	1	1
Vehicles										
Building and Zoning	12	12	12	12	11	13	15	13	11	14
Human Services	7	7	7	6	6	6	-	-	-	-
Community Development	1	1	1	1	1	n/a	n/a	n/a	n/a	n/a
<b><u>Public Works</u></b>										
Building	12	12	12	12	12	12	12	12	12	12
Vehicles										
Drainage	2	2	2	2	2	1	1	1	1	1
Stormwater	16	16	16	13	13	9	9	9	9	6
TOTAL BUILDINGS	30	30	30	30	30	31	31	31	31	29
TOTAL VEHICLES	392	410	410	412	421	444	425	428	437	407

Source - DuPage County capital assets database

**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, 2021

	<b>Customers</b>									
	<b>Total Metered Sewer and Water Customers</b>									
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Metered Sewer Customers	36,675	36,529	36,471	36,301	36,122	35,963	35,289	35,641	35,499	35,465
Metered Water Customers	3,754	3,739	3,719	3,703	3,340	3,324	3,309	3,273	3,214	3,174

**Top 10 Sewer Customers**  
**December 2020 through November 2021**

<b>Customer</b>	<b>Annual Total</b>
Willow Lake Lombard LLC/Globetrotters Inter Inc	\$ 211,635
Avanath Hinsdale LLC	209,496
Alcatel-Lucent	144,187
Mars Inc	135,193
Stratford Green	116,367
Wilson Danada LLC	101,554
Windsor Lakes LLC	98,338
G&I IX Westmont Village JV LLC	96,050
EL-AD Windsor Lakes LLC	92,831
Lakeside Apartment Associates LLC	92,411

**Top 10 Water Customers**  
**December 2020 through November 2021**

<b>Customer</b>	<b>Annual Total</b>
Avanath Hinsdale LLC	\$ 496,995
Willow Lake Lombard LLC/Globetrotters	311,960
Stratford Green	276,340
Hinsdale Pt. Condo Association	168,510
Waterfall Glen Condominiums	142,408
Royce Apartments	103,511
Champagne Lodge/Robert Hansen	45,729
Riverglen Condo Association/Baum Property Mgmt	30,556
Royce Realty	28,098
Buchanan Energy LLC	22,323

**Source:** Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2021

**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, 2021

	<b>Consumption Data</b>									
	<b>Total Gallons Billed (in millions)</b>									
	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Sewer Billed Consumption	3,559	3,584	3,386	3,498	3,648	3,395	3,467	3,484	3,766	4,192
Water Billed Consumption	382	383	358	340	350	339	344	340	347	373

**Rates**
**Sewer Service Rates**  
**Effective 1/1/21**

Sewer Service Charges per 1,000 gallons	\$ 3.53
Sewer Maintenance Charges per 1,000 gallons	\$ 1.23

The calculation of a two month sewer bill for a customer using 8,000 gallons of water per month would be as follows:

Base Charge - Billing	\$ 4.62
Base Charge - Meter Reading	2.16
User Charge	56.48
Sewer Maintenance Charge	19.68
Amount billed to a customer connected to a System maintained sewer (two month bill)	<u>\$ 82.94</u>

**Water Service Rates**  
**Effective 1/1/21**

Southeast Regional Water Facility (SERWF)	\$10.51 per 1,000 gallons
North Regional Water Facility (NRWF)	\$6.99 per 1,000 gallons
Steeple Run	\$10.51 per 1,000 gallons
Greene Road	\$10.51 per 1,000 gallons
Glen Ellyn Heights	\$10.51 per 1,000 gallons
York Center	\$10.51 per 1,000 gallons

**Source:** Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2021