

COMPREHENSIVE ANNUAL FINANCIAL REPORT



DuPage County, Illinois

Fiscal Year Ended November 30, 2020

Submitted by:

*Jeff Martynowicz
Chief Financial Officer*

Dupage County, Illinois

Comprehensive Annual Financial Report

November 30, 2020

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August 17, 2021

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

Ladies and Gentlemen:

The Comprehensive Annual Financial Report for DuPage County, Illinois (County) for fiscal year ended November 30, 2020 is hereby presented. The Comprehensive Annual Financial Report 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 auditors' 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 Comprehensive Annual 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, 2020. Also, in accordance with Section 13.3 of the *FY20 Uniform Grant Agreement*, an audit of the "*Consolidated Year End Financial Report*" was performed as of November 30, 2020.

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 77th 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, 2020 was 918,595, 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.

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| 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 2/3rds majority vote of the County Board is required to use funds from reserves to balance the budget. Since the adopted General Fund budget for FY2021 is \$179,415,317, the required 25% minimum cash reserve for FY2021 is \$44,853,829. At November 30, 2020, the General Fund cash and investments balance was \$87,780,956, which is projected to be adequate to maintain the required minimum cash reserve throughout FY2021.

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 2/3rds 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 FY2020 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 from the U.S. Census Bureau for 2019 shows the County average of \$92,809 compared to the State and U.S. averages of \$65,886 and \$62,843, respectively. Approximately 49.4% of the adults in the County have a college degree, with 19% of these adults having a postgraduate degree. 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 industry in the County, accounting for nearly 76,000 jobs. The County is also home to several top-quality hospitals that provide accessible health care to its residents. The DuPage County Health Department, with a full-time staff of more than 550 full time employees, is leading local efforts in the combat of COVID-19.

Economic Outlook

In FY2021, the COVID-19 pandemic will continue to have a significant impact on the County. Overall, COVID-19 case rates have improved in the 2020-2021 period, but there has been some variability. At the start of the outbreak in the spring of 2020, rates increased quickly but masking, social distancing, stay at home orders, and business restrictions helped to manage the outbreak. Over the winter, rates increased again during the cold/flu season just as some COVID restrictions were lifted. By the late spring of 2021, the average number of reported COVID cases began to decline as vaccines became widely available. Thanks in part to the efforts of the DuPage County Health Department, the County has had one of the highest vaccination rates in the State with approximately 58% fully vaccinated and 72% partially vaccinated (Centers for Disease Control and Prevention, August 2021). Despite these successes, the outbreak of the COVID Delta variant has led to increased cases in the summer of 2021. This highly contagious strain is most risky to the unvaccinated and adds some uncertainty to the rate of recovery in the remainder of 2021 and outyears. Improvements in employment rates, income tax and sales tax receipts signal a recovery in the first half of FY2021; however, the strength of the recovery remains uncertain as lingering effects of the pandemic remain.

On the employment side, rates do reflect a major improvement in FY2021. In April 2020 during the worst of the pandemic, unemployment rates reached a high of 13.6% in DuPage County. A year later, these rates dropped to 5.5%. While the numbers reflect a significant improvement, they are still higher than the pre-pandemic level of 3.1% in April 2019 (U.S. Bureau of Labor Statistics).

Strengthening the County's outlook is a second major allocation from the federal government. Signed into law on March 11, 2021, the American Rescue Plan Act (ARPA) provides funding for state, local, and tribal governments to navigate the impact of the COVID-19 outbreak. Under ARPA, the U.S. Department of the Treasury (Treasury) allocated \$179,266,585 to the County. Treasury released the first half of the funding in May 2021 and is tentatively scheduled to release the second half in May 2022. Like the CARES Act, the County may use this funding for its immediate response to the pandemic. However, ARPA is also intended to help the County in its long-term financial recovery.

In FY2021, ARPA funding will enable the County to support the immediate public health needs at the DuPage County Health Department and the Care Center. Funding will be used for COVID-19 testing, disease surveillance, including contact tracing, COVID-19 vaccine administration, employee testing, and enhanced sanitation protocols.

Going forward, ARPA will support major investments in the County’s stormwater system, its water treatment plant, and public building. 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. However, since most of the projects are scheduled to start in FY2022, most of the associated economic impact will be realized in FY2022 and beyond.

In the first two quarters of FY2021, the County’s income tax and sales tax receipts trended favorably to budget. These major revenue drivers reflect a relatively strong recovery in FY2021. However, the emergence of the COVID-19 Delta variant, rising inflation rates, and recession concerns, the County is taking a cautious approach. This includes reserving approximately \$28 million of the ARPA grant in contingency for the ongoing COVID-19 response. As pandemic continues to evolve, County management will continue to monitor impacted revenues streams and adjust the FY2021 budget as needed.

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, 2020, the County had \$134.3 million of fixed and variable rate general obligation bonds. The County’s debt service requirements for FY2020 was \$24.0 million. If the County does not issue any additional bonds in the next several years, its debt service requirements will dramatically decrease by approximately \$12.6 million by FY2022.

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 \$123 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, 2020, 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 FY2021 and FY2022 will primarily be on mitigating the public health and economic impact of the pandemic.

INDEPENDENT AUDITS

Baker Tilly US, LLP (Baker Tilly) conducted the audits of the basic financial statements for Fiscal Year 2020 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 2020 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, 2020 for the DuPage Airport Authority (Airport Authority).

The “*Comprehensive Annual 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 “*Comprehensive Annual 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, 2019. It was the 34th 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 FY2020 Consolidated Annual 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 “*FY2020 Financial Plan*” for the 16th 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,



Jeffrey Martynowicz
Chief Financial Officer

DU PAGE COUNTY, ILLINOIS

ELECTED OFFICIALS
AS OF NOVEMBER 30, 2020

COUNTY BOARD MEMBERS

DANIEL J. CRONIN, CHAIRMAN

DISTRICT 1

PUCHALSKI, DONALD E.
SELMON, ASHLEY
TORNATORE, SAM

DISTRICT 2

CHAPLIN, ELIZABETH
DiCIANNI, PETER “PETE”
NOONAN, SEAN T. (a)

DISTRICT 3

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

DISTRICT 4

ECKHOFF, GRANT
ELLIOTT, TIM (b)
OZOG, MARY FITZGERALD

DISTRICT 5

COVERT, SADIA
DeSART, DAWN
HEALY, JAMES (c)

DISTRICT 6

LARSEN, ROBERT L. (d)
RUTLEDGE, SHEILA
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 SUPT. OF SCHOOLS

BERLIN, ROBERT B.
BUCHOLZ, FREDERICK C. (e)
GROGAN, JR., ROBERT T. (f)
HENRY, GWENDOLYN S.
JORGENSEN, MD, RICHARD
KACHIROUBAS, CHRIS (g)
KACZMAREK, JEAN
MENDRICK, JAMES
RUSCITTI, DARLENE J.

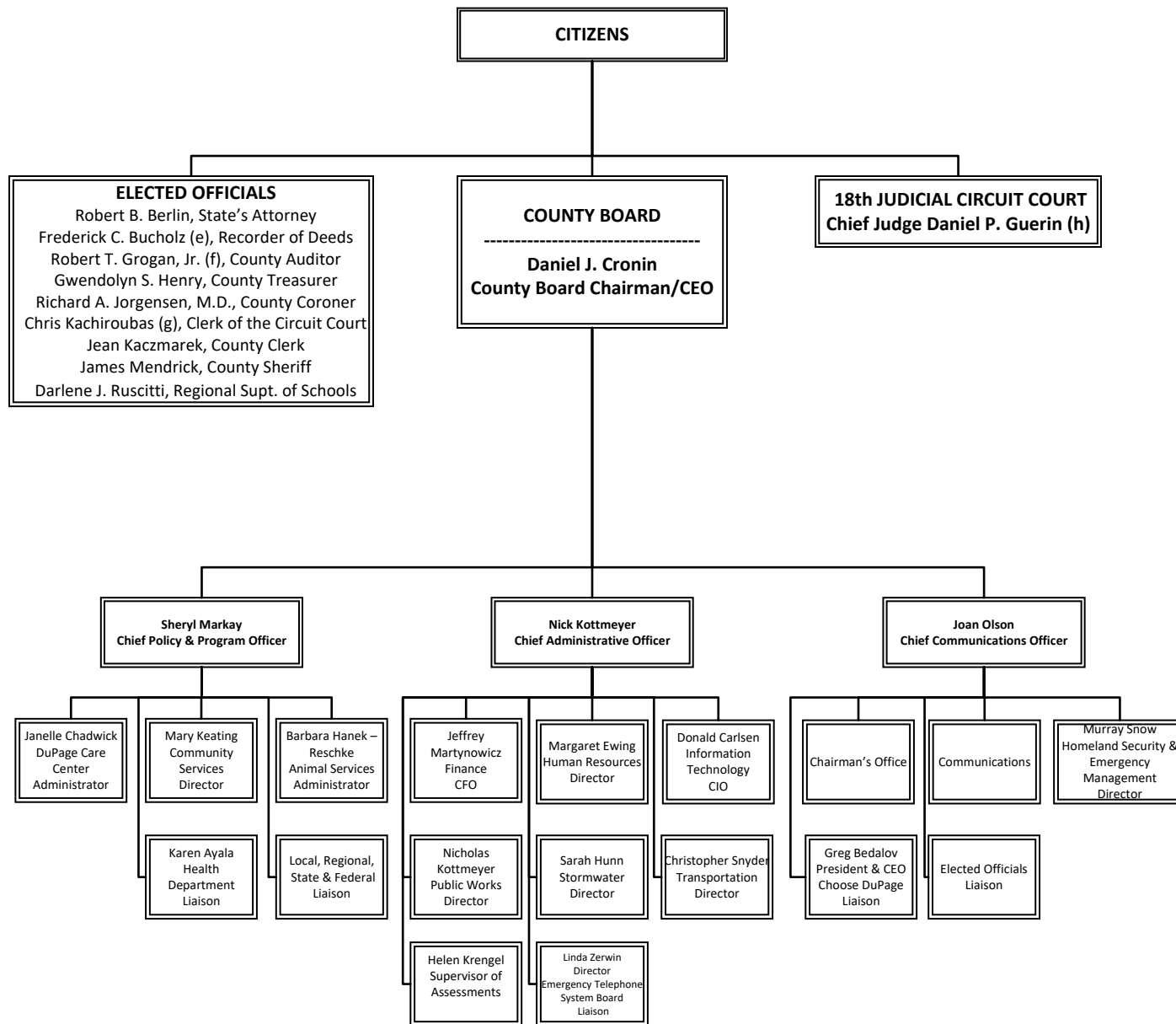
Effective December 1, 2020, this member/elected official was replaced by:

(a) GARCIA, PAULA DEACON
(d) SCHWARZE, GREG
(g) ADAMS, CANDICE

(b) LaPLANTE, LYNN
(e) CARRIER, KATHLEEN V.
(c) CHAVEZ, AMY
(f) WHITE, WILLIAM “BILL”

DuPage County, Illinois

Organizational Summary



Effective December 1, 2020, this elected official was replaced by:

- (e) Kathleen V. Carrier
- (f) William “Bill” White
- (g) Candice Adams
- (h) Kenneth L. Popejoy

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**DuPage County
Illinois**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

November 30, 2019

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, 2020, and the related notes to the financial statements, which collectively comprise DuPage County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary Information

Our audit for the year ended November 30, 2020 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, 2020 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, 2020, 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, 2020.

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, 2019 (not presented herein), and have issued our report thereon dated June 17, 2020, 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, 2019 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 2019 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2019 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, 2019.

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 August 17, 2021 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.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois
August 17, 2021

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

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, 2020. We encourage readers to consider the information presented here in conjunction with the transmittal letter, financial statements, and notes to the financial statements.

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| FY 2020 FINANCIAL HIGHLIGHTS |
|-------------------------------------|

- Total expenses for governmental activities increased by \$92.8 million from prior year, primarily due to Coronavirus Relief Fund expenses.
- The County's net position increased by \$57.8 million during FY2020. The increase in unrestricted net position of nearly \$18.3 million significantly contributed to the overall increase. The County's net investment in capital assets and restricted net position increased by approximately \$20.0 million and \$19.5 million, respectively.
- The primary government's actual expenses of \$500.4 million were \$24.2 million higher than the total operating budget of \$476.2 million. The variance is due primarily to the addition of the Coronavirus Relief Fund budget/expenses.
- The County moved the \$4.0 million that was to be set aside in FY2020 for first year costs of the new property tax system to FY2021.

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| OVERVIEW OF THE BASIC FINANCIAL STATEMENTS |
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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 Comprehensive Annual 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, 2020

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 Comprehensive Annual 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.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

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 agency.

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 Agency. 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.
- Coronavirus Relief Fund - The Coronavirus Relief Fund accounts for federal government 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. The restricted funds were used for the necessary expenditures that were incurred as a result of 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.

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

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

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.

Agency Funds – Agency 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 agency funds. Because agency 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 Agency 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.

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|--------------------------------------|
| COUNTYWIDE FINANCIAL ANALYSIS |
|--------------------------------------|

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 \$875.1 million at November 30, 2020, which represented an increase of \$57.8 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.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

The following is a comparative Summary Statement of Net Position for the County for FY2020 and FY2019.

| DuPage County, Illinois Summary Statement of Net Position Year Ended November 30 (in millions) | | | | | | |
|---------------------------------------------------------------------------------------------------------|-------------------------|-----------------|--------------------------|----------------|-----------------------------|-----------------|
| | Governmental Activities | | Business-Type Activities | | Total Primary Government | |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| <u>ASSETS</u> | | | | | | |
| Current and other assets | \$ 515.3 | \$ 410.2 | \$ 27.2 | \$ 23.2 | \$ 542.5 | \$ 433.4 |
| Capital assets, net | <u>776.2</u> | <u>785.6</u> | <u>93.0</u> | <u>93.4</u> | <u>869.2</u> | <u>879.0</u> |
| Total Assets | <u>1,291.5</u> | <u>1,195.8</u> | <u>120.2</u> | <u>116.5</u> | <u>1,411.7</u> | <u>1,312.4</u> |
| Deferred outflows of resources | <u>68.0</u> | <u>155.2</u> | <u>1.3</u> | <u>3.0</u> | <u>69.3</u> | <u>158.2</u> |
| Total assets and deferred outflows | <u>1,359.5</u> | <u>1,351.0</u> | <u>121.5</u> | <u>119.5</u> | <u>1,481.0</u> | <u>1,470.5</u> |
| <u>LIABILITIES</u> | | | | | | |
| Current and other liabilities | 140.6 | 89.5 | 8.8 | 6.9 | 149.4 | 96.4 |
| Long-term liabilities | <u>315.0</u> | <u>455.6</u> | <u>12.0</u> | <u>16.1</u> | <u>327.0</u> | <u>471.7</u> |
| Total Liabilities | <u>455.6</u> | <u>545.1</u> | <u>20.8</u> | <u>23.0</u> | <u>476.4</u> | <u>568.1</u> |
| Deferred inflows of resources | <u>128.2</u> | <u>84.7</u> | <u>1.3</u> | <u>0.3</u> | <u>129.5</u> | <u>85.0</u> |
| Net Position | | | | | | |
| Net investment in capital assets | 638.1 | 619.5 | 84.1 | 82.7 | 722.2 | 702.2 |
| Restricted | 138.7 | 119.0 | 5.3 | 5.5 | 144.0 | 124.5 |
| Unrestricted (deficit) | <u>(1.1)</u> | <u>(17.4)</u> | <u>10.0</u> | <u>8.0</u> | <u>8.9</u> | <u>(9.4)</u> |
| Total Net Position | <u>\$ 775.7</u> | <u>\$ 721.1</u> | <u>\$ 99.4</u> | <u>\$ 96.2</u> | <u>\$ 875.1</u> | <u>\$ 817.3</u> |

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

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 \$20 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, 2020

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, 2020 was \$144.0 million, or 15% of total net position. Approximately 2/3^{rds} 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, 2020 was \$8.9 million.

The following schedule of Revenues, Expenses, and Changes in Net Position is a comparative schedule for Governmental Activities and Business-Type Activities for FY2020 and FY2019.

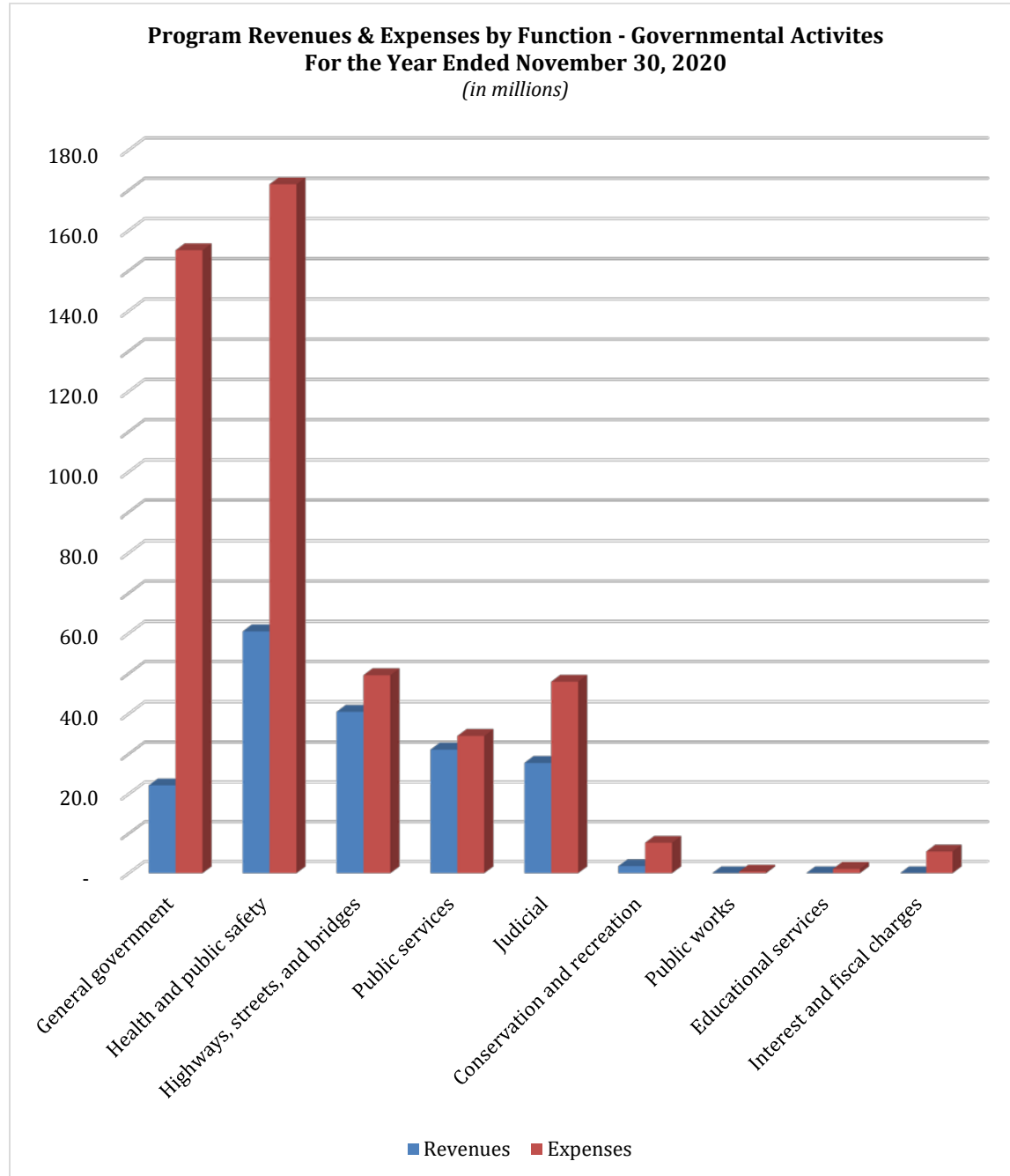
DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

| 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 | |
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| REVENUES | | | | | | |
| <u>Program Revenues</u> | | | | | | |
| Charges for services | \$ 68.3 | \$ 75.6 | \$ 27.9 | \$ 25.7 | \$ 96.2 | \$ 101.3 |
| Operating grants and contributions | 102.4 | 90.9 | - | - | 102.4 | 90.9 |
| Capital grants and contributions | 13.0 | 1.1 | 1.4 | 1.5 | 14.4 | 2.6 |
| Total Program Revenues | <u>183.7</u> | <u>167.6</u> | <u>29.3</u> | <u>27.2</u> | <u>213.0</u> | <u>194.8</u> |
| <u>General Revenues</u> | | | | | | |
| Taxes: | | | | | | |
| Property taxes | 69.3 | 67.4 | - | - | 69.3 | 67.4 |
| County sales taxes | 98.6 | 104.1 | - | - | 98.6 | 104.1 |
| Local gasoline taxes | 16.3 | 19.7 | - | - | 16.3 | 19.7 |
| Other taxes | 4.3 | 4.7 | - | - | 4.3 | 4.7 |
| State-shared program revenues: | | | | | | |
| Income taxes | 10.5 | 10.3 | - | - | 10.5 | 10.3 |
| Personal property replacement taxes | 3.4 | 3.8 | - | - | 3.4 | 3.8 |
| Coronavirus Relief Fund | 134.9 | - | - | - | 134.9 | - |
| Total Tax Revenues | <u>337.3</u> | <u>210.0</u> | <u>-</u> | <u>-</u> | <u>337.3</u> | <u>210.0</u> |
| Other General Revenues: | | | | | | |
| Investment income | 2.6 | 4.2 | 0.1 | 0.3 | 2.7 | 4.5 |
| (Loss) Gain on disposal of assets | - | (2.8) | - | - | - | (2.8) |
| Miscellaneous | 5.2 | 7.6 | - | - | 5.2 | 7.6 |
| Total Other General Revenues | <u>7.8</u> | <u>9.0</u> | <u>0.1</u> | <u>0.3</u> | <u>7.9</u> | <u>9.3</u> |
| TOTAL REVENUES | <u><u>\$ 528.8</u></u> | <u><u>\$ 386.6</u></u> | <u><u>\$ 29.4</u></u> | <u><u>\$ 27.5</u></u> | <u><u>\$ 558.2</u></u> | <u><u>\$ 414.1</u></u> |
| EXPENSES | | | | | | |
| <u>Governmental Activities:</u> | | | | | | |
| General government | \$ 155.1 | \$ 64.1 | \$ - | \$ - | \$ 155.1 | \$ 64.1 |
| Health and public safety | 171.5 | 160.4 | - | - | 171.5 | 160.4 |
| Highways, streets, and bridges | 49.6 | 44.0 | - | - | 49.6 | 44.0 |
| Public services | 34.5 | 37.2 | - | - | 34.5 | 37.2 |
| Judicial | 48.0 | 59.0 | - | - | 48.0 | 59.0 |
| Conservation and recreation | 7.7 | 8.3 | - | - | 7.7 | 8.3 |
| Public works | 0.4 | 0.4 | - | - | 0.4 | 0.4 |
| Educational services | 1.1 | 1.0 | - | - | 1.1 | 1.0 |
| Interest and fiscal charges | 5.5 | 6.3 | - | - | 5.5 | 6.3 |
| <u>Business-Type Activities:</u> | | | | | | |
| Water and sewerage system | - | - | 27.0 | 26.1 | 27.0 | 26.1 |
| TOTAL EXPENSES | <u>473.4</u> | <u>380.6</u> | <u>27.0</u> | <u>26.1</u> | <u>500.4</u> | <u>406.7</u> |
| Net operating income (loss) | 55.4 | 6.0 | 2.4 | 1.4 | 57.8 | 7.4 |
| Transfers | (0.8) | - | 0.8 | - | - | - |
| Change in Net Position | 54.6 | 6.0 | 3.2 | 1.4 | 57.8 | 7.4 |
| Net Position - beginning | 721.1 | 715.1 | 96.2 | 94.8 | 817.3 | 809.9 |
| Net Position - ending | <u><u>\$ 775.7</u></u> | <u><u>\$ 721.1</u></u> | <u><u>\$ 99.4</u></u> | <u><u>\$ 96.2</u></u> | <u><u>\$ 875.1</u></u> | <u><u>\$ 817.3</u></u> |

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

Governmental Activities

The net position of governmental activities at November 30, 2020 was \$775.7 million, which represented a \$54.6 million increase during the year. The following chart presents program revenues and expenses by function for governmental activities for fiscal year ended November 30, 2020.



DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

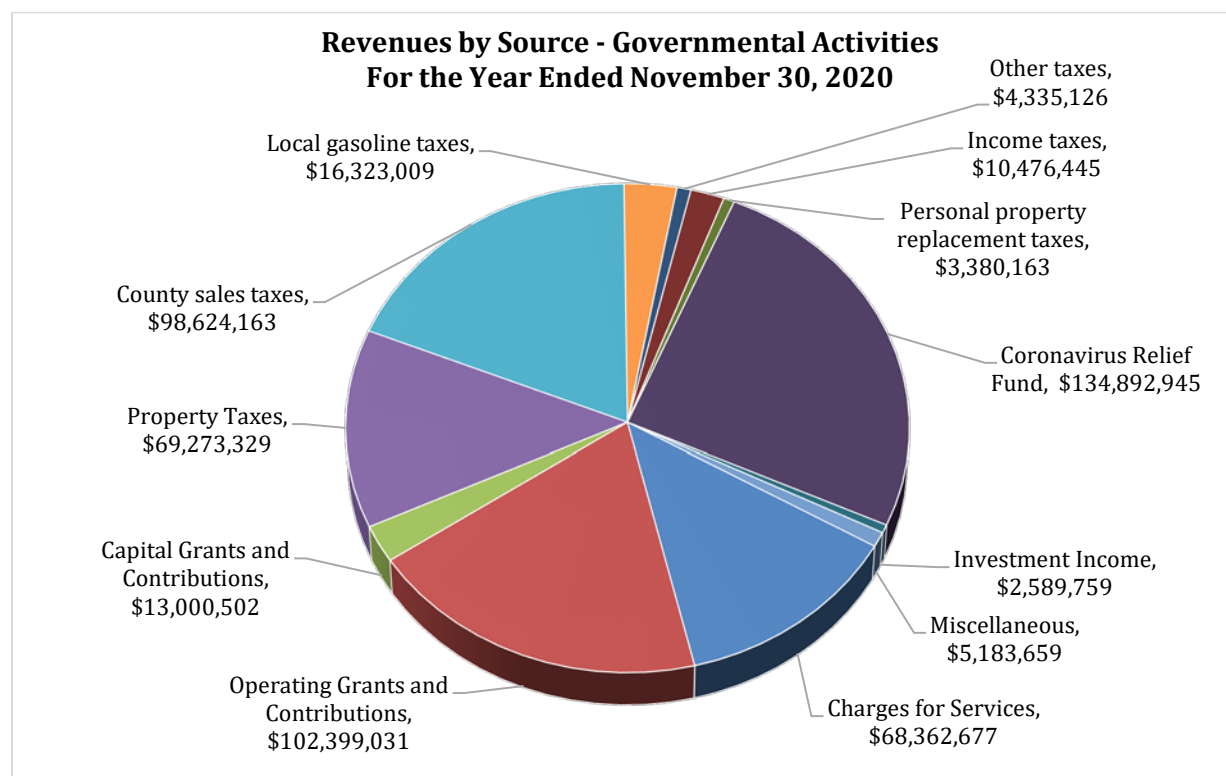
Program revenues are revenues that are derived from the program itself or from sources outside the County's tax base that are directly related to the program. Program revenues reduce the costs of the function that would need to be funded by County general revenues. The above graph shows that all programs/functions 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 \$16.1 million and accounted for 43.0% of total revenues in FY2020 and FY2019. 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 \$11.5 million from prior year, while charges for services, consisting of fees; fines; licenses; and permits decreased \$7.3 million.

Highway, streets, and bridges contributed \$6.0 million to the increase in operating grants/contributions and Judicial contributed \$6.4 million to the decrease in charges for services. The other programs/functions, other than General government had decreases in revenue from prior year. General government had \$4.4 million more in charges for services/operating grants/contributions in FY2020 compared to FY2019.

Total revenues for governmental activities increased approximately \$142.2 million from prior year. The increase in total revenues was primarily due to an increase in tax and state-shared program revenues of \$127.3 million offset by a decrease in other general revenues of \$1.2 million. The following chart presents revenue by source for governmental activities for fiscal year ended November 30, 2020.

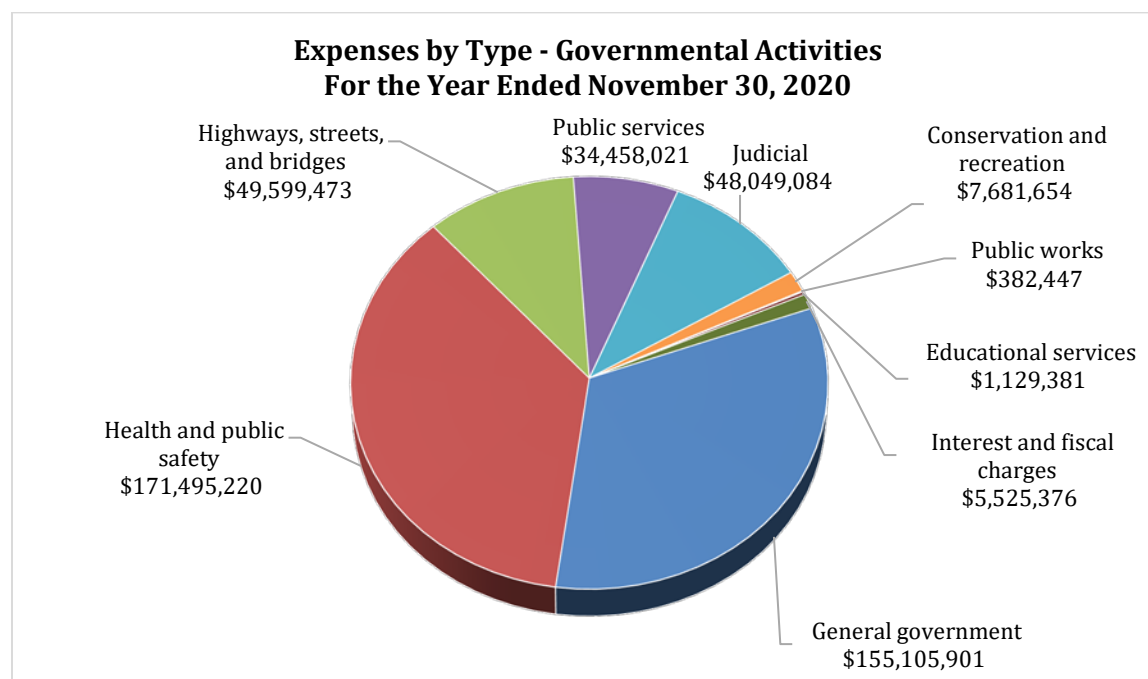


DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

County sales taxes, which is usually the County's largest tax revenue source, was \$5.5 million, or 6.0%, lower than prior year, which had County sales tax revenue of \$104.1 million. The decrease was due to the COVID-19 pandemic and the stay-at-home orders.

The County's second largest tax revenue source, property taxes, was \$1.9 million or 3.0% higher than prior year of \$67.4 million. Other general revenues decreased by \$1.3 million due to the decrease in miscellaneous received for the FY2020.

The following chart presents expenses by type for governmental activities for fiscal year ended November 30, 2020.



Total expenses for all governmental activities was \$473.4 million for FY2020, which represented an increase of approximately \$92.8 million, or 24.3%, from prior year. The increase in expenses was due to the Coronavirus relief fund expenses of \$134.9.

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 FY2020 of \$171.5 million were approximately 36.2% of total expenses for all governmental activities. Health programs include the Health Department and DuPage Care Center, which incurred a combined total of approximately \$79.4 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 \$53.8 million of program expenses.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

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, 2020 was \$99.4 million, which represented a \$3.2 million increase during the year. The increase in net position is primarily due to the increase in sewerage service users' charges. Total program revenues for Public Works increased \$2.1 million, primarily due to a \$2.2 million increase in charges for services, while capital grants and contributions decreased by \$0.1 million.

Public Works' total expenses increased by \$0.9 million, of which \$3.9 million related to depreciation and amortization compared to \$3.8 million in FY2019. Personnel expenses increased by \$0.7 million primarily due to higher pension expense, while contractual expenses increased by \$0.5 million. The overall increase in contractual expenses was due to the increase in reimbursements of approximately \$0.4 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.

| |
|-------------------------------------------|
| FINANCIAL ANALYSIS OF COUNTY FUNDS |
|-------------------------------------------|

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, Department of Housing and Urban Development Fund, and Non-Major Governmental Funds.

At November 30, 2020, the County's Governmental Funds reported a combined fund balance of \$287.7 million. The combined fund balance increased \$57.0 million, or 24.7%, from prior year. Of the total combined fund balance, \$131.7 million is restricted; \$94.2 million is unassigned; \$55.8 million is committed; and \$6.0 million is non-spendable.

Total revenues for all governmental funds for FY2020 were \$533.2 million, which represented an increase of \$144.3 million, or 37.1%, from FY2019. While nearly one-third of total revenues are reported in the General Fund, the total revenue in the General Fund decreased by 3.7%. Most of the increase in revenues were due to the \$135.1 million received by the Coronavirus Relief Fund.

Total expenses/expenditures for all governmental funds were \$475.6 million, which represented an increase of \$103.2 million, or 27.7%, from FY2019. More than 87% of the total increase in expenses/expenditures were reported in the Coronavirus Relief Fund.

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, 2020 was \$98.2 million, which were nearly all unassigned funds. The balance represented an increase of \$18.1 million, or 22.6%, from prior year. General Fund total revenues and total expenses/expenditures for FY2020 were \$176.9 million and \$147.5 million, respectively. Total revenues decreased by \$6.7 million and total expenses/expenditures increased by \$7.0 million.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

The following explains the increases and decreases of the County's Governmental Funds revenues and expenses when compared to FY2019.

General Fund

Sales tax decreased by \$4.7 million and Fines and Forfeitures decreased by \$4.3 million from prior year. The decreases are due to the COVID-19 pandemic. Due to the stay-at-home orders less purchases were being made and less court cases were being conducted in FY2020.

General Fund total expenses/expenditures for FY2020 were \$147.5 million, which represented a \$7.0 million increase from prior year.

Other Major Governmental Funds

The Coronavirus Relief Fund was a new major fund in FY2020. The County was awarded \$161 million to be spent between March 1, 2020 and December 31, 2021. The County received \$135 million from the federal government in FY2020 and 99.8% of the funds received were expended in FY2020. Nearly all of the fund balance is classified as restricted.

The Health Department Fund's total revenues and total expenses/expenditures increased by \$4.2 million and \$6.3 million respectively. The fund balance increased by \$8.2 million, or 32.5%. The increase is attributable to the \$9.4 million of Other Financing Sources. Nearly all of the fund balance is classified as committed.

The Care Center Fund's total revenues increased by \$5.5 million and total expenses/expenditures decreased by \$1.1 million. The General Fund continued to provide support to the DuPage Care Center and contributed \$3.8 in FY2020. Nearly all of the fund balance of the Care Center Fund is classified as committed.

Non-Major Governmental Funds

The Non-Major Governmental Special Revenue Funds accounted for \$6.3 million, or 4.4%, of the increase in Governmental Fund total revenues of \$144.3 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 \$1.4 million, or 1.4%, of the increase in Governmental Fund total expenses/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.

The unrestricted net position of the Enterprise Fund was \$9.9 million at November 30, 2020 compared to \$8.0 million at November 30, 2019. The unrestricted net position of the Internal Service Fund was \$14.5 million at November 30, 2020, which represented an increase of \$3.1 million from the prior year's unrestricted net position of \$11.4 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.

**DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020**

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|-----------------------------------|
| GENERAL FUND BUDGETARY HIGHLIGHTS |
|-----------------------------------|

On November 26, 2019, the DuPage County Board adopted DuPage County's FY2020 annual budget. The County's total operating budget for FY2020 was \$476.2 million, which was \$31.3 million above the FY2019 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 \$183.8 million, which was just slightly above the FY2019 budget of \$176.9 million. The General Fund budget represented approximately 39% of the total operating budget for FY2020.

Actual revenues for the General Fund were \$7.2 million lower than budget. The variance was due to sales tax revenue being lower than budget by \$3.5 million and charges for services revenues being lower than budget by \$3.2 million. The following explains the variance for each of these revenues:

Sales Tax – The COVID-19 pandemic had a direct impact on sales taxes collected for FY2020. Between April and July of 2020 total Sales Tax revenues were down by \$6.7 million compared to what was expected for the same period. Most of the decline was in County Supplemental Tax, County Tax and RTA Sales Taxes.

Charges for Services – The COVID-19 pandemic also had a direct impact on the Circuit Court Clerk earnings, court costs, recording fees, court security fees, and other miscellaneous service fees. The largest portion of Charges for Services is collected by the Circuit Court Clerk for Traffic Violation Cases. There was a significant decrease in the number of Traffic Violation caseloads in FY2020 due to the stay-at-home and social distancing orders.

Total General Fund expenses/expenditures were \$9.9 million less than budget. Lower than expected personnel expenses of \$2.8 million and lower than expected contractual services expenses of \$5.6 million accounted for more than 84% of the total favorable 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, 2020

CAPITAL ASSETS

Land and land improvements; infrastructure, such as highways, drainage systems, and stormwater systems; and building and building improvements account for approximately 90% of total County net capital assets at November 30, 2020. 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 decreased \$9.6 million from prior fiscal year. The total decrease in net capital assets is primarily due to the change in accumulated depreciation of \$35.1 million, which included \$33.0 million of depreciation expense and a \$1.8 million write-off of accumulated depreciation for capital assets that were disposed of during the year.

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) |
|-------------------------------------------------------|-------------------------|-----------------|--------------------------|----------------|--------------------------|-----------------|---------------------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 | |
| Land and Improvements | \$ 302.7 | \$ 302.6 | \$ 1.6 | \$ 1.6 | \$ 304.3 | \$ 304.2 | \$ 0.1 |
| Infrastructure-Highways, Drainage & Stormwater | 273.1 | 281.2 | - | - | 273.1 | 281.2 | (8.1) |
| Water & Sewer Systems | - | - | 85.6 | 87.3 | 85.6 | 87.3 | (1.7) |
| Building and Improvements | 165.2 | 174.5 | - | - | 165.2 | 174.5 | (9.3) |
| Other Improvements | 2.9 | 2.9 | - | - | 2.9 | 2.9 | - |
| Machinery, Equipment & Vehicles | 16.3 | 13.8 | 1.9 | 2.0 | 18.2 | 15.8 | 2.4 |
| Intangibles | - | - | 1.1 | 1.3 | 1.1 | 1.3 | (0.2) |
| Construction in Progress | 16.0 | 10.5 | 2.9 | 1.1 | 18.9 | 11.6 | 7.3 |
| Total Capital Assets, net of Accumulated Depreciation | <u>\$ 776.2</u> | <u>\$ 785.5</u> | <u>\$ 93.1</u> | <u>\$ 93.3</u> | <u>\$ 869.3</u> | <u>\$ 878.8</u> | <u>\$ (9.5)</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 62% of the County's FY2020 Non-General Fund Capital Improvements budget of \$50.7 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 Note 3 to the Financial Statements.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

| |
|---------------------|
| DEBT ADMINISTRATION |
|---------------------|

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 ID.8 to the Basic Financial Statements.

At November 30, 2020, total outstanding general obligation bond debt and revenue bond debt was \$134.3 million and \$5.5 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, 2020

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

| Description | Governmental Activities | | Business-Type Activities | | Total Primary Government | |
|-------------------------------------------------|-------------------------|----------|--------------------------|---------|--------------------------|----------|
| | 2020 | 2019 | 2020 | 2019 | 2020 | 2019 |
| General Obligation Bonds | \$ 134.3 | \$ 158.3 | \$ - | \$ - | \$ 134.3 | \$ 158.3 |
| Revenue Bonds | - | - | 5.5 | 7.0 | 5.5 | 7.0 |
| IEPA Construction Loan | - | - | 3.4 | 3.6 | 3.4 | 3.6 |
| Unamortized Bond Premium | 3.6 | 4.2 | - | - | 3.6 | 4.2 |
| Net Pension Liability | 163.2 | 282.7 | 2.7 | 5.4 | 165.9 | 288.1 |
| Compensated Absences | 31.5 | 30.2 | 1.6 | 1.5 | 33.1 | 31.7 |
| Claims Payable | 2.9 | 3.0 | - | - | 2.9 | 3.0 |
| Asset Retirement Obligation | - | - | 0.3 | - | 0.3 | - |
| Total OPEB liability | 13.2 | 11.1 | 0.5 | 0.4 | 13.7 | 11.5 |
| TOTALS - Long-term Obligations | \$ 348.7 | \$ 489.5 | \$ 14.0 | \$ 17.9 | \$ 362.7 | \$ 507.4 |
| Amounts Due in One Year | (33.7) | (33.8) | (2.0) | (1.9) | (35.7) | (35.7) |
| Long-term Obligations due in More than One Year | \$ 315.0 | \$ 455.7 | \$ 12.0 | \$ 16.0 | \$ 327.0 | \$ 471.7 |

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 FY2020. The County's long-term obligations decreased by \$144.7 million from prior year due to the following:

The decrease in net pension liability of \$122.2 million was primarily due to total net gains on investments for the year of \$210.7 million offset by the interest on total pension liability of \$99.2 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, 2019

The decrease in bonds and loan payable of \$26.3 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 FY2020.

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

ECONOMIC FACTORS AND BUDGET OUTLOOK

ECONOMIC FACTORS

In FY2020, the COVID-19 pandemic had a significant impact on the County. The State of Illinois had its first case in January 2020 and by March of 2020, the Governor issued a disaster proclamation. Schools were closed, evictions were halted, bars/restaurants were closed, large gatherings were restricted, and a shelter in place order was enacted. The County had an estimated 60,339 COVID cases in 2020. Most restrictions stayed in place throughout FY2020 and were not lifted until the late spring of 2021 with the roll-out of the COVID vaccine.

The COVID pandemic and related restrictions impacted the local economy. Unemployment rates rose sharply from 3.1% in 2019 to 7.9% in 2020. While unemployment increased, labor force participation decreased from 492,348 in 2019 to 445,824 in 2020, which is the lowest levels since 1992 (IL Department of Employment Security).

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

Weakness in the employment sector impacted County sales tax revenues. Sales tax revenues decreased 4.6% from 2019 to 2020. Large declines in general merchandise, food, drinking/eating places, apparel, automotive, and furniture were somewhat offset by increases in lumber/bldg./hardware, manufacturers, and food – as people stayed home, cooked, and worked on their homes.

COVID restrictions also impacted County operations. In general, the County was able to quickly redeploy staff for remote work to limit the spread of the virus. However, some operations were curtailed or halted during the height of the pandemic. Starting in March 2020, the County canceled court proceedings (with the exception of emergency matters) for criminal traffic cases from March 18, 2020 through June 7, 2020 and then again from November 23, 2020 through January 31, 2021. This in turn, negatively impacted Circuit Court 2020 revenues.

In the spring of 2020, the federal government passed legislation for local government COVID support. Signed into law on March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act provides funding for state, local, and tribal governments to navigate the impact of the COVID-19 outbreak. Under the CARES Act, the U.S. Department of the Treasury allocated \$161,042,597.50 to the County for its COVID response in April of 2020. Deposited into the County's Coronavirus Relief Fund (CRF), these funds helped the County's immediate response to the outbreak. County invested its CRF funding across a broad range of categories, including:

- County departmental responses (e.g., salaries for public health/public safety staff, IT investments for remote operations, air quality projects, space redesign projects, and PPE);
- Health Department responses (e.g., COVID testing, contact tracing, vaccination distribution, public outreach, operations, and capital improvements);
- Local government support (e.g., municipalities, fire districts, park districts, and townships);
- Nonprofit programming (e.g., rental assistance, food pantries, residential/behavior health, and direct support);
- Tourism (e.g., marketing and outreach);
- Small business support (e.g., grants for firms negatively impacted); and
- Special projects

The CARES Act helped the County to reshape 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 CRF funding to purchase new computer equipment, software systems, and security measures to accommodate remote work. In addition, it purchased personal protective equipment for essential employees and front-line workers.

Beyond internal operations, the County invested CARES Act dollars in the local community. Programming included support for local governments, nonprofits, tourism, and small businesses. In total, these community investments helped many individuals, businesses, and organizations survive the worst of the pandemic in 2020 and start to recover in 2021

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2020

BUDGET OUTLOOK

The COVID pandemic will continue to be a major issue in FY2021. Improvements in employment rates, income tax and sales tax receipts signal a recovery in the first half of FY2021; however, the strength of the recovery remains uncertain as lingering effects of the pandemic on travel, commuting patterns, retail shopping, childcare, and other areas remain.

Strengthening the County's outlook is a second major allocation from the federal government. Signed into law on March 11, 2021, the American Rescue Plan Act (ARPA) provides funding for state, local, and tribal governments to navigate the impact of the COVID-19 outbreak. Under ARPA, the U.S. Department of the Treasury (Treasury) allocated \$179,266,585 to the County. Treasury released the first half of the funding in May 2021 and is tentatively scheduled to release the second half in May 2022. Like the CARES Act, the County may use this funding for its immediate response to the pandemic. However, ARPA is also intended to help the County in its long-term financial recovery.

In FY2021, ARPA funding will enable the County to support the immediate public health needs at the DuPage County Health Department and the Care Center. Funding will be used for COVID-19 testing, disease surveillance, including contact tracing, COVID-19 vaccine administration, employee testing, and enhanced sanitation protocols. Going forward, ARPA will support major investments in the County's stormwater system, its water treatment plant, and public building. 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. However, since most of the projects are scheduled to start in FY2022, most of the associated economic impact will be realized in FY2022 and beyond.

The County's total original operating budget for Fiscal Year 2021 was approved at \$483.3 million, which is an overall increase of \$7.1 million from prior year's original budget. The majority of the increase was due to the addition of a budget for the Coronavirus Relief Fund and the change in accounting for the fiduciary funds.

Transfers between funds are estimated to decrease by \$40.4 million in FY2021. Nearly all of the estimated decrease is the result of the decrease in the transfers for the 2015A Transportation Revenue Bond debt service payments. The 2015A Transportation Revenue Bonds were paid off in FY2020.

In the first two quarters of FY2021, the County's income tax and sales tax receipts trended favorably to budget. These major revenue drivers reflect a relatively strong recovery in FY2021. However, the emergence of the COVID-19 delta variant, rising inflation rates, and recession concerns, the County is taking a cautious approach. This includes reserving an approximately \$18.0 million of the ARPA grant in contingency for the ongoing COVID response. As pandemic continues to evolve, County management will continue to monitor impacted revenues streams and adjust the FY2021 budget as needed.

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| REQUESTS FOR INFORMATION |
|---------------------------------|

The Comprehensive Annual 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 Comprehensive Annual Financial Report may be addressed to the Finance Department, DuPage County, 421 N. County Farm Road, Wheaton, Illinois 60187. A complete Comprehensive Annual Financial Report is available on the County's website at www.dupageco.org/finance.

Basic Financial Statements

DuPage County, IllinoisStatement of Net Position
November 30, 2020

A-1

| | Primary Government | | | Component Units | |
|-------------------------------------------------------------------|-------------------------|--------------------------|-------------------------|----------------------|-----------------------|
| | Governmental Activities | Business-Type Activities | Total | ETSB | Airport Authority |
| Assets and Deferred Outflows of Resources | | | | | |
| Assets | | | | | |
| Cash and investments | \$ 339,718,195 | \$ 13,852,625 | \$ 353,570,820 | \$ 28,875,187 | \$ 15,109,163 |
| Receivables: | | | | | |
| Taxes | 100,666,606 | - | 100,666,606 | - | 6,061,752 |
| State shared revenue | 4,144,644 | - | 4,144,644 | - | - |
| Interest | 842,399 | - | 842,399 | 39,421 | 16,381 |
| Accounts, net of allowance for doubtful accounts | 23,215,145 | 7,052,947 | 30,268,092 | - | 696,027 |
| Loans | 10,018,969 | - | 10,018,969 | - | - |
| Other | 1,849,278 | 274,825 | 2,124,103 | 5,745 | - |
| Due from federal, state and other governmental units | 25,725,588 | - | 25,725,588 | 5,929,252 | - |
| Internal balance | (740,673) | 740,673 | - | - | - |
| Due from fiduciary funds | 1,514,010 | - | 1,514,010 | - | - |
| Due from ETSB | 34,664 | - | 34,664 | - | - |
| Inventory | 1,580,670 | - | 1,580,670 | - | 190,618 |
| Prepaid items | 4,375,199 | - | 4,375,199 | 1,124,916 | 150,602 |
| Advances to others | 116,211 | - | 116,211 | - | - |
| Noncurrent Assets | | | | | |
| Net pension asset, IMRF | - | - | - | - | 213,902 |
| Restricted cash and investments | 2,269,956 | 1,892,651 | 4,162,607 | - | 31,184,373 |
| Restricted Special Service Area assessments receivable | - | 3,424,014 | 3,424,014 | - | - |
| Capital assets not being depreciated | 318,717,658 | 4,534,948 | 323,252,606 | 131,283 | 70,262,280 |
| Capital assets being depreciated, net of accumulated depreciation | 457,443,648 | 88,488,254 | 545,931,902 | 14,670,631 | 78,392,701 |
| Total assets | 1,291,492,167 | 120,260,937 | 1,411,753,104 | 50,776,435 | 202,277,799 |
| Deferred Outflows of Resources | | | | | |
| Deferred outflows related to pensions | 65,065,957 | 995,257 | 66,061,214 | 69,437 | 650,383 |
| Deferred outflows related to OPEB | 2,949,723 | 107,786 | 3,057,509 | 10,378 | - |
| Deferred outflows related to asset retirement obligation | - | 166,740 | 166,740 | - | - |
| Total deferred outflows of resources | 68,015,680 | 1,269,783 | 69,285,463 | 79,815 | 650,383 |
| Total assets and deferred outflows of resources | \$ 1,359,507,847 | \$ 121,530,720 | \$ 1,481,038,567 | \$ 50,856,250 | \$ 202,928,182 |

See notes to financial statements

DuPage County, IllinoisStatement of Net Position
November 30, 2020

| | Primary Government | | | Component Units | |
|--------------------------------------------------------------------|-------------------------|--------------------------|------------------|-----------------|-------------------|
| | Governmental Activities | Business-Type Activities | Total | ETSB | Airport Authority |
| Liabilities, Deferred Inflows of Resources and Net Position | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 33,054,886 | \$ 2,457,444 | \$ 35,512,330 | \$ 370,963 | \$ 1,481,102 |
| Accrued payroll | 11,166,435 | 265,944 | 11,432,379 | 25,264 | - |
| Due to federal, state and other governmental units | 26,332,871 | - | 26,332,871 | 830,824 | - |
| Accrued interest payable | 2,535,773 | 65,693 | 2,601,466 | - | - |
| Due to primary government | - | - | - | 34,664 | - |
| Unearned revenue | 27,494,401 | 1,230,000 | 28,724,401 | - | 1,154,351 |
| Retainage payable | 944,415 | - | 944,415 | - | - |
| Other liabilities | 5,361,843 | 2,831,661 | 8,193,504 | 6,781 | 1,379,142 |
| Long-term liabilities, due within one year: | | | | | |
| Bonds payable | 24,300,000 | 1,470,000 | 25,770,000 | - | - |
| IEPA construction loan | - | 242,985 | 242,985 | - | - |
| Compensated absences | 7,221,459 | 271,455 | 7,492,914 | 11,846 | 78,159 |
| Claims payable | 2,159,294 | - | 2,159,294 | - | - |
| Long-term liabilities, due in more than one year: | | | | | |
| Bonds payable, net of unamortized premium | 113,593,149 | 4,076,953 | 117,670,102 | - | - |
| IEPA construction loan | - | 3,164,741 | 3,164,741 | - | - |
| Compensated absences | 24,277,587 | 1,325,158 | 25,602,745 | 27,663 | 312,638 |
| Claims payable | 823,488 | - | 823,488 | - | - |
| Asset retirement obligation | - | 293,650 | 293,650 | - | - |
| Total OPEB liability | 13,152,266 | 480,594 | 13,632,860 | 46,274 | - |
| Net pension liability | 163,153,105 | 2,652,497 | 165,805,602 | 185,057 | - |
| Total liabilities | 455,570,972 | 20,828,775 | 476,399,747 | 1,539,336 | 4,405,392 |
| Deferred Inflows of Resources | | | | | |
| Deferred inflows related to pensions | 57,986,795 | 1,304,486 | 59,291,281 | 91,010 | 1,177,528 |
| Deferred inflows related to OPEB | 404,467 | 14,780 | 419,247 | 1,423 | - |
| Property taxes levied for a future period | 69,788,328 | - | 69,788,328 | - | 6,039,715 |
| Total deferred inflows of resources | 128,179,590 | 1,319,266 | 129,498,856 | 92,433 | 7,217,243 |
| Net Position | | | | | |
| Net investment in capital assets | 638,064,512 | 84,070,846 | 722,135,358 | 14,801,914 | 147,589,150 |
| Restricted for: | | | | | |
| Grant programs | 15,873,901 | - | 15,873,901 | - | - |
| Grant funded loan programs | 10,018,969 | - | 10,018,969 | - | - |
| Employee benefits | 6,890,707 | - | 6,890,707 | - | - |
| Public health | 6,624,206 | - | 6,624,206 | - | - |
| Public safety | 687,257 | - | 687,257 | - | - |
| Highways, streets and bridges | 30,607,030 | - | 30,607,030 | - | - |
| Wetland mitigation | 8,514,615 | - | 8,514,615 | - | - |
| Judicial | 13,797,997 | - | 13,797,997 | - | - |
| Conservation and recreation | 1,724 | - | 1,724 | - | - |
| Public services | 7,148,853 | - | 7,148,853 | - | - |
| Other purposes | 7,124,355 | - | 7,124,355 | - | - |
| Debt service | 25,242,139 | 5,248,649 | 30,490,788 | - | - |
| Capital improvements | 6,289,405 | - | 6,289,405 | - | - |
| Aeronautical | - | - | - | - | 31,184,373 |
| Unrestricted (deficit) | (1,128,385) | 10,063,184 | 8,934,799 | 34,422,567 | 12,532,024 |
| Total net position | 775,757,285 | 99,382,679 | 875,139,964 | 49,224,481 | 191,305,547 |
| Total liabilities, deferred inflows of resources, and net position | \$ 1,359,507,847 | \$ 121,530,720 | \$ 1,481,038,567 | \$ 50,856,250 | \$ 202,928,182 |

See notes to financial statements

DuPage County, Illinois

Statement of Activities

Year Ended November 30, 2020

A-2

| | | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position | | | | |
|-------------------------------------|----------------|-------------------------|------------------------------------------|----------------------------------------|------------------------------------------------------|---------------------------------|------------------|-----------------|----------------------|
| | | | | | Primary Government | | | Component Units | |
| Functions/Programs | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business- Type Activities | Total | ETSB | Airport Authority |
| Primary Government | | | | | | | | | |
| Governmental activities: | | | | | | | | | |
| General government | \$ 155,105,901 | \$ 19,492,087 | \$ 2,724,295 | \$ - | \$ (132,889,519) | \$ - | \$ (132,889,519) | \$ - | \$ - |
| Health and public safety | 171,495,220 | 20,708,658 | 39,746,663 | 5,441 | (111,034,458) | - | (111,034,458) | - | - |
| Highways, streets and bridges | 49,599,473 | 2,543,619 | 24,955,287 | 12,995,061 | (9,105,506) | - | (9,105,506) | - | - |
| Public services | 34,462,446 | 3,391,541 | 27,672,647 | - | (3,398,258) | - | (3,398,258) | - | - |
| Judicial | 48,049,084 | 20,595,169 | 7,155,422 | - | (20,298,493) | - | (20,298,493) | - | - |
| Conservation and recreation | 7,677,229 | 1,631,603 | 144,717 | - | (5,900,909) | - | (5,900,909) | - | - |
| Public works | 382,447 | - | - | - | (382,447) | - | (382,447) | - | - |
| Educational services | 1,129,381 | - | - | - | (1,129,381) | - | (1,129,381) | - | - |
| Interest and fiscal charges | 5,525,376 | - | - | - | (5,525,376) | - | (5,525,376) | - | - |
| Total governmental activities | 473,426,557 | 68,362,677 | 102,399,031 | 13,000,502 | (289,664,347) | - | (289,664,347) | - | - |
| Business-type activities: | | | | | | | | | |
| Water and sewerage system | 27,050,571 | 27,900,331 | - | 1,372,048 | - | 2,221,808 | 2,221,808 | - | - |
| Total business-type activities | 27,050,571 | 27,900,331 | - | 1,372,048 | - | 2,221,808 | 2,221,808 | - | - |
| Total primary government | \$ 500,477,128 | \$ 96,263,008 | \$ 102,399,031 | \$ 14,372,550 | \$ (289,664,347) | \$ 2,221,808 | \$ (287,442,539) | \$ - | \$ - |
| Component Units | | | | | | | | | |
| ETSB | \$ 14,120,625 | \$ 14,524,877 | \$ 1,543,074 | \$ 471,346 | \$ - | \$ - | \$ - | \$ 2,418,672 | \$ - |
| Airport Authority | 21,723,089 | 13,954,005 | - | 685,089 | - | - | - | - | (7,083,995) |
| Total component units | \$ 35,843,714 | \$ 28,478,882 | \$ 1,543,074 | \$ 1,156,435 | - | - | - | 2,418,672 | (7,083,995) |
| General revenues: | | | | | | | | | |
| Taxes: | | | | | | | | | |
| Property tax | | | | | 69,273,329 | - | 69,273,329 | - | 5,544,072 |
| County sales tax | | | | | 98,624,163 | - | 98,624,163 | - | - |
| Local gas tax | | | | | 16,323,009 | - | 16,323,009 | - | - |
| Other tax | | | | | 4,335,126 | - | 4,335,126 | - | - |
| Intergovernmental - unrestricted: | | | | | | | | | |
| Income tax | | | | | 10,476,445 | - | 10,476,445 | - | - |
| Personal property replacement taxes | | | | | 3,380,163 | - | 3,380,163 | - | 59,608 |
| Coronavirus Relief Fund | | | | | 134,892,945 | - | 134,892,945 | - | - |
| Investment income | | | | | 2,589,759 | 129,187 | 2,718,946 | 503,869 | 294,287 |
| Gain on disposal of assets | | | | | - | 45,204 | 45,204 | - | 4,997,841 |
| Miscellaneous | | | | | 5,183,659 | - | 5,183,659 | 447,228 | 36,202 |
| Total general revenues | | | | | 345,078,598 | 174,391 | 345,252,989 | 951,097 | 10,932,010 |
| Transfers: | | | | | | | | | |
| | | | | | (804,052) | 804,052 | - | - | - |
| Change in net position | | | | | 54,610,199 | 3,200,251 | 57,810,450 | 3,369,769 | 3,848,015 |
| Net Position, Beginning | | | | | 721,147,086 | 96,182,428 | 817,329,514 | 45,854,712 | 187,457,532 |
| Net Position, Ending | | | | | \$ 775,757,285 | \$ 99,382,679 | \$ 875,139,964 | \$ 49,224,481 | \$ 191,305,547 |

See notes to financial statements

DuPage County, Illinois

Governmental Funds
Balance Sheet
November 30, 2020

A-3

| | Major Funds | | | | Nonmajor Funds | Total Governmental Funds |
|---------------------------------------------------------------------------------------|-----------------------|------------------------------|------------------------|-------------------------------|-----------------------|--------------------------------|
| | General Fund | Health Department Fund | Care Center Fund | Coronavirus Relief Fund | | |
| Assets | | | | | | |
| Cash and investments | \$ 87,780,956 | \$ 31,370,894 | \$ 12,684,091 | \$ 50,715,240 | \$ 141,460,530 | \$ 324,011,711 |
| Receivables: | | | | | | |
| Taxes | 50,752,051 | 13,415,245 | - | - | 36,499,310 | 100,666,606 |
| State shared revenue receivable | 748,008 | - | - | - | 3,396,636 | 4,144,644 |
| Interest | 136,870 | - | 34,254 | - | 663,484 | 834,608 |
| Accounts, net of allowance for doubtful accounts | 1,444 | 1,652,276 | 20,682,288 | - | 879,137 | 23,215,145 |
| Loans | - | - | - | - | 10,018,969 | 10,018,969 |
| Other | 567,321 | - | - | 103,557 | 28,252 | 699,130 |
| Due from federal, state and other governmental units | 5,020,373 | 2,913,844 | - | - | 17,791,371 | 25,725,588 |
| Due from other funds | 1,220,677 | 5,804,745 | 2,046 | - | 434,190 | 7,461,658 |
| Due from fiduciary funds | 1,494,245 | - | - | - | 19,765 | 1,514,010 |
| Due from ETSB | 34,664 | - | - | - | - | 34,664 |
| Inventory | - | 57,273 | 393,237 | - | 1,130,160 | 1,580,670 |
| Prepaid items | 2,226,990 | 303,758 | 41,940 | 50,328 | 1,752,183 | 4,375,199 |
| Advances to others | - | - | - | 116,211 | - | 116,211 |
| Restricted cash and investments | - | - | - | - | 2,269,956 | 2,269,956 |
| Total assets | \$ 149,983,599 | \$ 55,518,035 | \$ 33,837,856 | \$ 50,985,336 | \$ 216,343,943 | \$ 506,668,769 |
| Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ 5,513,715 | \$ 2,129,654 | \$ 962,711 | \$ 14,027,029 | \$ 9,068,116 | \$ 31,701,225 |
| Accrued payroll | 6,650,465 | 1,407,597 | 1,179,254 | 677,411 | 1,251,708 | 11,166,435 |
| Unearned revenue | 9,235 | 655,714 | - | 26,149,652 | 679,800 | 27,494,401 |
| Claims payable | - | - | - | - | 244,196 | 244,196 |
| Retainage payable | - | - | - | - | 944,415 | 944,415 |
| Compensated absences | 606,482 | - | 26,746 | - | 17,354 | 650,582 |
| Due to federal, state and other governmental units | 1,488,259 | - | 18,207,748 | 3,622,714 | 3,014,150 | 26,332,871 |
| Due to other funds | 451,937 | 17,017 | - | 6,336,489 | 1,396,888 | 8,202,331 |
| Other liabilities | 634,110 | 65,806 | 306,516 | 2,464 | 4,352,717 | 5,361,613 |
| Total liabilities | 15,354,203 | 4,275,788 | 20,682,975 | 50,815,759 | 20,969,344 | 112,098,069 |
| Deferred Inflows of Resources | | | | | | |
| Property taxes levied for a future period | 24,882,700 | 13,340,170 | - | - | 31,565,458 | 69,788,328 |
| Unavailable other taxes | 8,254,680 | - | - | - | 1,448,372 | 9,703,052 |
| Unavailable intergovernmental revenue | 3,243,960 | 4,394,288 | - | - | 13,414,610 | 21,052,858 |
| Unavailable accounts receivable | 22,906 | - | 5,519,467 | - | 787,016 | 6,329,389 |
| Total deferred inflows of resources | 36,404,246 | 17,734,458 | 5,519,467 | - | 47,215,456 | 106,873,627 |
| Fund Balances (Deficits) | | | | | | |
| Nonspendable | 2,226,990 | 361,031 | 435,177 | 50,328 | 2,882,343 | 5,955,869 |
| Restricted | - | 1,165,372 | 645,792 | 119,249 | 129,757,620 | 131,688,033 |
| Committed | - | 31,981,386 | 6,554,445 | - | 17,310,985 | 55,846,816 |
| Unassigned | 95,998,160 | - | - | - | (1,791,805) | 94,206,355 |
| Total fund balances (deficits) | 98,225,150 | 33,507,789 | 7,635,414 | 169,577 | 148,159,143 | 287,697,073 |
| Total liabilities, deferred inflows of resources, and fund balances (deficits) | \$ 149,983,599 | \$ 55,518,035 | \$ 33,837,856 | \$ 50,985,336 | \$ 216,343,943 | \$ 506,668,769 |

See notes to financial statements

DuPage County, IllinoisReconciliation of Governmental Funds Balance Sheet to Statement of Net Position
November 30, 2020

A-4

Total Fund Balances - Governmental Funds

\$ 287,697,073

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 | \$ 1,592,058,718 | |
| Accumulated depreciation | <u>(815,897,412)</u> | 776,161,306 |

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 | (2,535,773) | |
| General obligation bonds | (134,305,000) | |
| Unamortized bond premium | (3,588,149) | |
| Claims payable | (1,703,080) | |
| Net pension liability | (163,153,105) | |
| Total OPEB liability | (13,152,266) | |
| Compensated absences | <u>(30,848,464)</u> | (349,285,837) |

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.

37,085,299

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

65,065,957

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

2,949,723

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

(57,986,795)

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

(404,467)

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

14,475,026**Net Position of Governmental Activities**\$ 775,757,285

DuPage County, Illinois

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2020

A-5

| | Major Funds | | | | | |
|---------------------------------------------------|---------------|------------------------|------------------|-------------------------|----------------|--------------------------|
| | General Fund | Health Department Fund | Care Center Fund | Coronavirus Relief Fund | Nonmajor Funds | Total Governmental Funds |
| Revenues | | | | | | |
| Taxes: | | | | | | |
| Property taxes | \$ 24,557,060 | \$ 13,656,930 | \$ - | \$ - | \$ 31,059,339 | \$ 69,273,329 |
| Sales | 97,058,982 | - | - | - | 2,030,342 | 99,089,324 |
| Other tax | 4,335,126 | - | - | - | 16,695,359 | 21,030,485 |
| Fees, licenses and permits | 1,361,317 | - | - | - | 3,800,465 | 5,161,782 |
| Intergovernmental revenue | 21,376,192 | 15,858,963 | 25,641,145 | 134,892,945 | 69,623,212 | 267,392,457 |
| Charges for services | 16,785,709 | 15,273,194 | 8,211,459 | - | 15,038,512 | 55,308,874 |
| Fines and forfeitures | 8,241,628 | - | - | - | 130,384 | 8,372,012 |
| Investment income | 869,229 | 150,375 | 215,681 | 169,576 | 1,071,425 | 2,476,286 |
| Miscellaneous | 2,293,491 | 465,901 | 198,269 | - | 2,126,653 | 5,084,314 |
| Total revenues | 176,878,734 | 45,405,363 | 34,266,554 | 135,062,521 | 141,575,691 | 533,188,863 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | 45,991,548 | - | - | 79,208,773 | 12,762,155 | 137,962,476 |
| Public safety | 55,752,737 | - | - | - | 17,839,753 | 73,592,490 |
| Public health | - | 46,040,622 | 33,315,762 | - | 5,103,409 | 84,459,793 |
| Highway, streets and bridges | - | - | - | - | 26,225,693 | 26,225,693 |
| Public services | 3,406,122 | - | - | - | 30,198,303 | 33,604,425 |
| Judicial | 38,827,109 | - | - | - | 14,952,804 | 53,779,913 |
| Conservation and recreation | - | - | - | - | 5,875,614 | 5,875,614 |
| Public works | - | - | - | - | 309,824 | 309,824 |
| Educational services | 1,037,621 | - | - | - | 101,248 | 1,138,869 |
| Debt service: | | | | | | |
| Principal | - | - | - | - | 23,960,000 | 23,960,000 |
| Interest | - | - | - | - | 6,501,157 | 6,501,157 |
| Fiscal agent fees | - | - | - | - | 3,200 | 3,200 |
| Capital outlay | 2,522,494 | 579,256 | 305,000 | 10,509,195 | 14,220,912 | 28,136,857 |
| Total expenditures | 147,537,631 | 46,619,878 | 33,620,762 | 89,717,968 | 158,054,072 | 475,550,311 |
| Excess (deficiency) of revenues over expenditures | 29,341,103 | (1,214,515) | 645,792 | 45,344,553 | (16,478,381) | 57,638,552 |
| Other Financing Sources (Uses) | | | | | | |
| Transfers in | 24,640,085 | 9,441,763 | 3,844,365 | - | 81,254,440 | 119,180,653 |
| Transfers out | (35,861,067) | - | - | (45,174,976) | (38,948,662) | (119,984,705) |
| Sale of capital assets | 25,000 | - | - | - | 165,596 | 190,596 |
| Total other financing sources (uses) | (11,195,982) | 9,441,763 | 3,844,365 | (45,174,976) | 42,471,374 | (613,456) |
| Net change in fund balances | 18,145,121 | 8,227,248 | 4,490,157 | 169,577 | 25,992,993 | 57,025,096 |
| Fund Balances, Beginning | 80,080,029 | 25,280,541 | 3,145,257 | - | 122,166,150 | 230,671,977 |
| Fund Balances, Ending | \$ 98,225,150 | \$ 33,507,789 | \$ 7,635,414 | \$ 169,577 | \$ 148,159,143 | \$ 287,697,073 |

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, 2020

A-6

Net Change in Total Governmental Fund Balances

\$ 57,025,096

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 | \$ 23,797,047 | |
| Depreciation | (33,043,709) | |
| Net book value of assets retired | (212,392) | |
| Capital expenditures in excess of depreciation | | (9,459,054) |

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.

(7,017,212)

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 | 327,323 | |
| Decrease in claims payable | 288,589 | |
| Decrease in net pension liability | 119,499,790 | |
| Decrease in deferred outflows of resources related to pensions | (89,212,040) | |
| Increase in deferred inflows of resources related to pensions | (42,789,915) | |
| Increase in total other postemployment benefits liability | (2,051,046) | |
| Increase in deferred outflows of resources related to other postemployment benefits | 2,004,096 | |
| Increase in deferred inflows of resources related to other postemployment benefits | (45,963) | |
| Increase in compensated absences | (1,666,185) | |
| Amortization of bond premium | 651,658 | |
| | | (12,993,693) |

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.

23,960,000

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.

3,095,062

Change in Net Position of Governmental Activities

\$ 54,610,199

DuPage County, Illinois

Statement of Net Position

Proprietary Funds

November 30, 2020

A-7

| | Business- Type Activities Water and Sewerage System Fund | Governmental Activities Internal Service Fund |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| Assets and Deferred Outflows of Resources | | |
| Assets | | |
| Current assets: | | |
| Cash | \$ 13,852,625 | \$ 15,706,484 |
| Receivables: | | |
| Accounts, net of allowance for doubtful accounts | 7,052,947 | - |
| Interest | - | 7,791 |
| Other | 274,825 | 1,150,148 |
| Due from other funds | 805,960 | - |
| Total current assets | 21,986,357 | 16,864,423 |
| Noncurrent assets: | | |
| Capital assets: | | |
| Land and improvements | 1,559,475 | - |
| Sewer system | 168,597,362 | - |
| Water system | 34,632,842 | - |
| Equipment | 5,064,068 | - |
| Water Commission buy in | 3,397,959 | - |
| Water Commission meter station | 1,054,261 | - |
| Construction in progress | 2,975,473 | - |
| Accumulated depreciation and amortization | (124,258,238) | - |
| Total capital assets | 93,023,202 | - |
| Restricted assets: | | |
| Restricted cash | 1,892,651 | - |
| Restricted Special Service Area assessments receivable | 3,424,014 | - |
| Total restricted assets | 5,316,665 | - |
| Total noncurrent assets | 98,339,867 | - |
| Total assets | 120,326,224 | 16,864,423 |
| Deferred Outflows of Resources | | |
| Deferred outflows of resources related to pensions | 995,257 | - |
| Deferred outflows of resources related to OPEB | 107,786 | - |
| Deferred outflows of resources related to asset retirement obligations | 166,740 | - |
| Total deferred outflows of resources | 1,269,783 | - |
| Total assets and deferred outflows of resources | \$ 121,596,007 | \$ 16,864,423 |

See notes to financial statements

DuPage County, Illinois

Statement of Net Position

Proprietary Funds

November 30, 2020

| | Business- Type Activities | Governmental Activities |
|---------------------------------------------------------------------|---------------------------------------------------|--------------------------------------|
| | Water and Sewerage System Fund | Internal Service Fund |
| Liabilities, Deferred Inflows of Resources, and Net Position | | |
| Liabilities | | |
| Current liabilities: | | |
| Accounts payable | \$ 2,457,444 | \$ 1,353,661 |
| Accrued payroll | 265,944 | - |
| Due to other funds | 65,287 | - |
| Unearned revenue | 1,230,000 | - |
| Other liabilities | 2,831,661 | 230 |
| Compensated absences, current | 271,455 | - |
| Claims payable, current | - | 1,035,506 |
| Current liabilities payable from restricted assets: | | |
| Accrued interest payable | 65,693 | - |
| Revenue bonds payable, current | 1,470,000 | - |
| IEPA construction loan payable, current | 242,985 | - |
| Total current liabilities | <u>8,900,469</u> | <u>2,389,397</u> |
| Long-term liabilities: | | |
| Compensated absences, noncurrent | 1,325,158 | - |
| Revenue bonds payable, net of unamortized premium, noncurrent | 4,076,953 | - |
| IEPA construction loan payable, noncurrent | 3,164,741 | - |
| Asset retirement obligations | 293,650 | - |
| Total OPEB liability | 480,594 | - |
| Net pension liability | 2,652,497 | - |
| Total long-term liabilities | <u>11,993,593</u> | <u>-</u> |
| Total liabilities | <u>20,894,062</u> | <u>2,389,397</u> |
| Deferred Inflows of Resources | | |
| Deferred inflows of resources related to pensions | 1,304,486 | - |
| Deferred inflows related to OPEB | 14,780 | - |
| Total deferred inflows of resources | <u>1,319,266</u> | <u>-</u> |
| Net Position | | |
| Net investment in capital assets | 84,070,846 | - |
| Restricted for debt service | 5,248,649 | - |
| Unrestricted | 10,063,184 | 14,475,026 |
| Total net position | <u>99,382,679</u> | <u>14,475,026</u> |
| Total liabilities, deferred inflows of resources, and net position | <u>\$ 121,596,007</u> | <u>\$ 16,864,423</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, 2020

A-8

| | Business- Type Activities | Governmental Activities |
|--------------------------------------------------|---------------------------------------------------|--------------------------------------|
| | Water and Sewerage System Fund | Internal Service Fund |
| Operating Revenues | | |
| Charges for services | \$ 26,087,996 | \$ - |
| Employee's share of premiums | - | 10,203,315 |
| Employer's share of premiums | - | 24,322,193 |
| Miscellaneous | 1,812,335 | - |
| Total operating revenues | 27,900,331 | 34,525,508 |
| Operating Expenses | | |
| Personnel services | 8,854,290 | - |
| Commodities | 1,460,182 | - |
| Contractual services | 12,554,277 | 31,543,919 |
| Depreciation and amortization | 3,882,849 | - |
| Total operating expenses | 26,751,598 | 31,543,919 |
| Operating income (loss) | 1,148,733 | 2,981,589 |
| Nonoperating Revenues | | |
| Investment income | 129,187 | 113,473 |
| Interest expense | (187,162) | - |
| Amortization of bond premium | 15,649 | - |
| Amortization of asset retirement obligation | (126,910) | - |
| Fiscal agent fees | (550) | - |
| Gain (loss) on disposal of assets | 45,204 | - |
| Total nonoperating revenues | (124,582) | 113,473 |
| Income (loss) before transfers and contributions | 1,024,151 | 3,095,062 |
| Transfers and Contributions | | |
| Capital contributions and connection charges | 1,372,048 | - |
| Transfers in | 804,052 | - |
| Total transfers and contributions | 2,176,100 | - |
| Change in net position | 3,200,251 | 3,095,062 |
| Net Position, Beginning | 96,182,428 | 11,379,964 |
| Net Position, Ending | \$ 99,382,679 | \$ 14,475,026 |

See notes to financial statements

DuPage County, Illinois

Statement of Cash Flows

Proprietary Funds

Year Ended November 30, 2020

A-9

| | Business- Type Activities | Governmental Activities |
|-----------------------------------------------------------------|---------------------------------------------------|--------------------------------------|
| | Water and Sewerage System Fund | Internal Service Fund |
| Cash Flows From (to) Operating Activities | | |
| Cash received from customers | \$ 25,237,157 | \$ - |
| Cash payments to suppliers for goods and services | (8,567,238) | - |
| Cash payments to employees | (13,020,196) | - |
| Cash received from employer portion of insurance premiums | - | 24,111,643 |
| Cash received from employee portion of insurance premiums | - | 10,203,315 |
| Cash payments of insurance premiums and other costs | - | (31,070,889) |
| Other revenues | 2,200,905 | - |
| Net cash flows from operating activities | 5,850,628 | 3,244,069 |
| Cash Flows From Noncapital Financing Activities | | |
| Payments (to) from other funds | 118,019 | - |
| Net cash flows from noncapital financing activities | 118,019 | - |
| Cash Flows From Capital and Related Financing Activities | | |
| Acquisition of capital assets | (1,835,147) | - |
| Sale of capital assets | 45,204 | - |
| Principal payments on revenue bonds | (1,440,000) | - |
| Principal payments on IEPA loan | (239,975) | - |
| Interest payments on bonds and loans | (203,130) | - |
| Paying agent fees | (550) | - |
| Proceeds from connection charges | 269,845 | - |
| Net cash flows from capital and related financing activities | (3,403,753) | - |
| Cash Flows From Investing Activities | | |
| Income received on investments | 129,186 | 129,010 |
| Net cash flows from investing activities | 129,186 | 129,010 |
| Net increase (decrease) in cash and cash equivalents | 2,694,080 | 3,373,079 |
| Cash and Cash Equivalents, Beginning | 13,051,196 | 12,333,405 |
| Cash and Cash Equivalents, Ending | <u>\$ 15,745,276</u> | <u>\$ 15,706,484</u> |

See notes to financial statements

DuPage County, Illinois

Statement of Cash Flows

Proprietary Funds

Year Ended November 30, 2020

| | Business- Type Activities | Governmental Activities |
|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------|--------------------------------------|
| | Water and Sewerage System Fund | Internal Service Fund |
| Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities: | | |
| Operating income (loss) | \$ 1,148,733 | \$ 2,981,589 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | |
| Depreciation | 3,598,164 | - |
| Amortization of other assets | 284,685 | - |
| Change in operating assets, deferred outflows of resources, and liabilities: | | |
| Accounts receivable | (630,782) | (210,550) |
| Accrued unbilled service revenue | (220,057) | - |
| Due from special service area | 264,976 | - |
| Other receivable | (86,406) | - |
| Deferred outflows of resources related to pensions | 1,958,934 | - |
| Deferred outflows of resources related to OPEB | (73,816) | - |
| Accounts payable | 538,381 | 317,174 |
| Other liabilities | 14,691 | - |
| Claims payable | - | 155,856 |
| Unearned revenue | 210,000 | - |
| Compensated absences and wages payable | 95,534 | - |
| Total other post employment benefits liability | 81,801 | - |
| Net pension liability | (2,783,370) | - |
| Charges collected for others | 455,882 | - |
| Deferred inflows of resources related to OPEB | 1,901 | - |
| Deferred inflows of resources related to pensions | 991,377 | - |
| Total adjustments | 4,701,895 | 262,480 |
| Net cash flows from operating activities | <u>\$ 5,850,628</u> | <u>\$ 3,244,069</u> |
| Reconciliation of Cash and Cash Equivalents to the Statement of Net Position - Proprietary Funds | | |
| Cash, statement of net position | \$ 13,852,625 | \$ 15,706,484 |
| Restricted cash, statement of net position | 1,892,651 | - |
| Total cash and cash equivalents | <u>\$ 15,745,276</u> | <u>\$ 15,706,484</u> |
| Noncash Capital and Related Financing Activities | | |
| Capital contributions | <u>\$ 1,102,203</u> | <u>\$ -</u> |
| Net impact of asset retirement obligations | <u>\$ 126,910</u> | <u>\$ -</u> |

See notes to financial statements

DuPage County, Illinois

Statement of Fiduciary Assets and Liabilities

Agency Funds

November 30, 2020

A-10

| | Agency Funds |
|------------------------------------------------------|-------------------------|
| <hr/> | |
| Assets | |
| Current assets: | |
| Cash and investments | \$ 49,421,188 |
| Accrued interest | 24,778 |
| Other receivables | 1,033,702 |
| Due from federal, state and other governmental units | 67,548 |
| | <hr/> |
| Total current assets | 50,547,216 |
| | <hr/> |
| Restricted assets: | |
| Restricted cash | 117,914 |
| | <hr/> |
| Total restricted assets | 117,914 |
| | <hr/> |
| Total assets | \$ 50,665,130 |
| | <hr/> <hr/> |
| Liabilities | |
| Due to federal, state and other governmental units | \$ 17,014,008 |
| Due to primary government | 1,514,010 |
| Other liabilities | 32,137,112 |
| | <hr/> |
| Total liabilities | \$ 50,665,130 |
| | <hr/> <hr/> |

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.

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, 2020. Separately issued financial statements of the DuPage County Emergency Telephone System Board may be viewed on the County's website at 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, 2020. Separately issued financial statements of the DuPage Airport Authority may be viewed on its website at www.dupageairport.com.

Government-Wide and Fund Financial Statements

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for legally enforceable asset retirement obligations (AROs) and requires that recognition occur when the liability is both incurred and reasonably estimable. This standard was implemented December 1, 2019.

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.

Coronavirus Relief Fund 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.

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.

Agency Funds

Agency Funds are used to account for and report assets held by the County in a trustee capacity or as an agent for individuals, private organizations and/or other governmental units. These include numerous funds of the County Collector, 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 2020 attaches as an enforceable lien on January 1, 2020, 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 2020 tax levy, which attached as an enforceable lien on the property as of January 1, 2020, has been recorded as a receivable and deferred inflow of resources as of November 30, 2020, as these taxes are budgeted to be used in fiscal year 2021.

Tax bills for levy year 2020 are prepared by the County and issued on or about May 1, 2021 and are payable in two installments, on or about June 1, 2021 and September 1, 2021.

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.

DuPage County, Illinois

Notes to Financial Statements
November 30, 2020

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, 2020, 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, 2020.

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 \$11,090,000 as of November 30, 2020.

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 \$5,860,000 as of November 30, 2020.

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 \$1,015,000 as of November 30, 2020.

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 \$867,724 as of November 30, 2020.

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.
- 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.

DuPage County, Illinois

Notes to Financial Statements

November 30, 2020

2. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been adopted for the 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.

Deficit Balances

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

As of November 30, 2020, the following individual funds held a deficit balance:

| Fund | Amount | Reason |
|----------------------------------------------|---------------|---------------------------------------------------------------|
| Sheriff's Police Vehicle | \$ 8,467 | Expenditures exceeding revenues in prior years |
| U.S. Department of Energy | 26,510 | Grant funds due to the County reported as unavailable revenue |
| U.S. Department of Health and Human Services | 108,800 | Grant funds due to the County reported as unavailable revenue |
| U.S. Department of Homeland Security | 16,500 | Expenditures exceeding revenues in prior years |
| U.S. Department of Labor | 217,646 | Grant funds due to the County reported as unavailable revenue |
| U.S. Department of Transportation | 242,528 | Grant funds due to the County reported as unavailable revenue |
| U.S. Election Assistance | 714 | Grant funds due to the County reported as unavailable revenue |
| Environmental Protection Agency | 39,289 | Grant funds due to the County reported as unavailable revenue |
| Illinois Department of Public Health | 3,020 | Current year expenditures exceeding revenues |
| Illinois Violence Prevention Authority | 5,996 | Grant funds due to the County reported as unavailable revenue |
| Care Center Foundation | 276 | Expenditures exceeding revenues in prior years |

DuPage County, Illinois

Notes to Financial Statements
November 30, 2020

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 | \$359,076,875 | \$367,762,327 | Custodial credit risk Credit risk, interest rate risk |
| Money market mutual funds | 14,019,524 | 14,019,524 | Custodial credit risk, interest rate risk |
| US agency securities - explicitly guaranteed | 1,724,394 | 1,724,394 | Credit risk, custodial credit risk, concentration of credit risk, interest rate risk |
| US agency securities - implicitly guaranteed | 15,245,053 | 15,245,053 | Custodial credit risk, interest rate risk |
| US Treasury securities | 7,664,796 | 7,664,796 | Credit risk, custodial credit risk, concentration of credit risk, interest rate risk |
| Municipal bonds | 273,891 | 273,891 | Credit risk, custodial credit risk, concentration of credit risk, interest rate risk |
| Corporate bonds | 8,777,544 | 8,777,544 | Credit risk |
| Illinois Funds | 481,780 | 486,607 | N/A |
| Cash on hand | <u>8,672</u> | <u>-</u> | |
| Total deposits and investments | <u><u>\$407,272,529</u></u> | <u><u>\$415,954,136</u></u> | |
| Reconciliation to financial statements | | | |
| Per statement of net position | | | |
| Unrestricted cash and investments | \$353,570,820 | | |
| Restricted cash and investments | 4,162,607 | | |
| Per statement of net position, fiduciary funds | | | |
| Cash and investments | 49,421,188 | | |
| Restricted cash and investments | <u>117,914</u> | | |
| Total deposits and investments | <u><u>\$407,272,529</u></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, 2020

As of November 30, 2020, 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, 2020 | | | Total |
|----------------------------------------------|----------------------|----------------------|-------------|----------------------|
| | Level 1 | Level 2 | Level 3 | |
| Money market mutual funds | \$ 14,019,524 | \$ - | \$ - | \$ 14,019,524 |
| US agency securities - explicitly guaranteed | - | 1,724,394 | - | 1,724,394 |
| US agency securities - implicitly guaranteed | - | 15,245,053 | - | 15,245,053 |
| US Treasury securities | - | 7,664,796 | - | 7,664,796 |
| Municipal bonds | - | 273,891 | - | 273,891 |
| Corporate bonds | - | 8,777,544 | - | 8,777,544 |
| Total | <u>\$ 14,019,524</u> | <u>\$ 33,685,678</u> | <u>\$ -</u> | <u>\$ 47,705,202</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, 2020, \$1,165,088 of the Clerk Of The Circuit Court's total bank balances was 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, 2020, the County's investments were rated as follows:

| Investment Type | Standard & Poors | Moody's Investors Services |
|----------------------------------------------|------------------|----------------------------|
| Money market mutual funds | AAAm | Aaa |
| US agency securities - implicitly guaranteed | AA+ | Aaa |
| Municipal bonds | AA+ | N/A |
| Corporate bonds | BBB+ to AA+ | A3 to Aa1 |
| Illinois Funds | AAAm | N/A |

DuPage County, Illinois

Notes to Financial Statements
November 30, 2020

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, 2020, the County's investment portfolio was concentrated as follows:

| <u>Issuer</u> | <u>Investment Type</u> | <u>Percentage of Portfolio</u> |
|----------------------------------------|----------------------------------------------|--------------------------------|
| Federal Home Loan Mortgage Corporation | US agency securities - implicitly guaranteed | 12.96 % |
| Federal National Mortgage Association | US agency securities - implicitly guaranteed | 18.82 |

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, 2020, the County'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 | \$ 14,019,524 | \$ 14,019,524 | \$ - | \$ - | \$ - |
| US agency securities | 16,969,447 | 791 | 886,296 | 3,186,139 | 12,896,221 |
| US Treasury securities | 7,664,796 | 735,183 | 6,929,613 | - | - |
| Municipal bonds | 273,891 | 273,891 | - | - | - |
| Corporate bonds | <u>8,777,544</u> | <u>4,121,395</u> | <u>4,656,149</u> | <u>-</u> | <u>-</u> |
| Total | <u>\$ 47,705,202</u> | <u>\$ 19,150,784</u> | <u>\$ 12,472,058</u> | <u>\$ 3,186,139</u> | <u>\$ 12,896,221</u> |

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

DuPage County, Illinois

Notes to Financial Statements

November 30, 2020

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:

| | <u>General Fund</u> | <u>Health Department Fund</u> | <u>Nonmajor Funds</u> | <u>Total</u> |
|-----------------------------------|-------------------------|---------------------------------------|---------------------------|----------------------|
| Taxes Receivables: | | | | |
| Property | \$25,112,482 | \$13,415,245 | \$31,832,861 | \$70,360,588 |
| County sales | 24,487,744 | - | 507,344 | 24,995,088 |
| County motor fuel | - | - | 4,159,105 | 4,159,105 |
| Local use | <u>1,151,825</u> | <u>-</u> | <u>-</u> | <u>1,151,825</u> |
| Total | <u>\$50,752,051</u> | <u>\$13,415,245</u> | <u>\$36,499,310</u> | <u>\$100,666,606</u> |
| | | <u>General Fund</u> | <u>Nonmajor Funds</u> | <u>Total</u> |
| State Shared Revenue Receivables: | | | | |
| Income tax | | \$641,594 | \$- | \$641,594 |
| Personal property replacement tax | | 106,414 | 13,772 | 120,186 |
| Motor fuel tax allotments | | <u>-</u> | <u>3,382,864</u> | <u>3,382,864</u> |
| Total | | <u>\$748,008</u> | <u>\$3,396,636</u> | <u>\$4,144,644</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, 2020, the Water and Sewerage System has \$3,424,014 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 \$3,156,030 of the reimbursement is due after one year.

DuPage County, Illinois

Notes to Financial Statements
November 30, 2020

Capital Assets

Capital asset activity for the year ended November 30, 2020, was as follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|----------------------------------------------------------------------------------------------|------------------------------|---------------------|----------------------|---------------------------|
| Governmental Activities | | | | |
| Capital assets not being depreciated / amortized: | | | | |
| Land | \$ 302,644,641 | \$ 89,566 | \$ - | \$ 302,734,207 |
| Construction in progress | <u>10,536,519</u> | <u>16,826,164</u> | <u>11,379,232</u> | <u>15,983,451</u> |
| Total capital assets not being depreciated / amortized | <u>313,181,160</u> | <u>16,915,730</u> | <u>11,379,232</u> | <u>318,717,658</u> |
| Capital assets being depreciated / amortized: | | | | |
| Buildings | 359,312,914 | 731,887 | - | 360,044,801 |
| Improvements other than buildings | 7,713,807 | 139,688 | - | 7,853,495 |
| Machinery and equipment | 73,279,310 | 6,700,047 | 1,630,049 | 78,349,308 |
| Infrastructure | <u>816,404,530</u> | <u>10,688,926</u> | <u>-</u> | <u>827,093,456</u> |
| Total capital assets being depreciated / amortized | <u>1,256,710,561</u> | <u>18,260,548</u> | <u>1,630,049</u> | <u>1,273,341,060</u> |
| Total capital assets | <u>1,569,891,721</u> | <u>35,176,278</u> | <u>13,009,281</u> | <u>1,592,058,718</u> |
| Less accumulated depreciation / amortization for: | | | | |
| Buildings | 184,801,690 | 10,018,150 | - | 194,819,840 |
| Improvements other than buildings | 4,825,068 | 190,283 | - | 5,015,351 |
| Machinery and equipment | 59,450,346 | 4,042,216 | 1,417,657 | 62,074,905 |
| Infrastructure | <u>535,194,257</u> | <u>18,793,059</u> | <u>-</u> | <u>553,987,316</u> |
| Total accumulated depreciation / amortization | <u>784,271,361</u> | <u>33,043,708</u> | <u>1,417,657</u> | <u>815,897,412</u> |
| Net capital assets being depreciated / amortized | <u>472,439,200</u> | <u>(14,783,160)</u> | <u>212,392</u> | <u>457,443,648</u> |
| Total governmental activities capital assets, net of accumulated depreciation / amortization | <u>\$ 785,620,360</u> | <u>\$ 2,132,570</u> | <u>\$ 11,591,624</u> | <u>\$ 776,161,306</u> |

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities

| | |
|-------------------------------------------------------------------|----------------------|
| General government | \$ 3,481,070 |
| Public safety | 3,166,091 |
| Public health | 2,237,164 |
| Highways, streets and bridges | 18,880,048 |
| Public services | 97,379 |
| Judicial | 3,342,265 |
| Conservation and recreation | 1,661,050 |
| Public works | <u>178,641</u> |
| Total governmental activities depreciation / amortization expense | <u>\$ 33,043,708</u> |

DuPage County, Illinois

Notes to Financial Statements
November 30, 2020

| | Beginning Balance | Additions | Deletions | Ending Balance |
|------------------------------------------------------------------------------|------------------------------|---------------------|---------------------|---------------------------|
| Business-Type Activities | | | | |
| Capital assets not being depreciated / amortized: | | | | |
| Land | \$ 1,559,475 | \$ - | \$ - | \$ 1,559,475 |
| Construction in progress | <u>1,130,482</u> | <u>3,554,099</u> | <u>1,709,108</u> | <u>2,975,473</u> |
| Total capital assets not being depreciated / amortized | <u>2,689,957</u> | <u>3,554,099</u> | <u>1,709,108</u> | <u>4,534,948</u> |
| Capital assets being depreciated / amortized: | | | | |
| Water and sewerage system | 201,847,606 | 1,591,679 | 209,081 | 203,230,204 |
| Equipment and vehicles | 5,134,506 | 117,429 | 187,867 | 5,064,068 |
| Intangibles | <u>4,452,220</u> | <u>-</u> | <u>-</u> | <u>4,452,220</u> |
| Total capital assets being depreciated / amortized | <u>211,434,332</u> | <u>1,709,108</u> | <u>396,948</u> | <u>212,746,492</u> |
| Total capital assets | <u>214,124,289</u> | <u>5,263,207</u> | <u>2,106,056</u> | <u>217,281,440</u> |
| Less accumulated depreciation / amortization for: | | | | |
| Water and sewerage system | 114,522,288 | 3,346,639 | 209,081 | 117,659,846 |
| Equipment and vehicles | 3,136,448 | 251,525 | 187,867 | 3,200,106 |
| Intangibles | <u>3,113,601</u> | <u>284,685</u> | <u>-</u> | <u>3,398,286</u> |
| Total accumulated depreciation / amortization | <u>120,772,337</u> | <u>(3,882,849)</u> | <u>396,948</u> | <u>124,258,238</u> |
| Net capital assets being depreciated / amortized | <u>90,661,995</u> | <u>5,591,957</u> | <u>-</u> | <u>88,488,254</u> |
| Business-type capital assets, net of accumulated depreciation / amortization | <u>\$ 93,351,952</u> | <u>\$ 9,146,056</u> | <u>\$ 1,709,108</u> | <u>\$ 93,023,202</u> |

DuPage County, Illinois

Notes to Financial Statements

November 30, 2020

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:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|--------------------------------------------------------------------|---------------------------|---------------------|
| General | Health Department | \$ 229 |
| General | Nonmajor Governmental | 1,220,448 |
| Health Department | Coronavirus Relief | 5,757,609 |
| Health Department | Nonmajor Governmental | 47,136 |
| Care Center | Water and Sewerage System | 2,046 |
| Nonmajor Governmental | General | 330,820 |
| Nonmajor Governmental | Health Department | 16,788 |
| Nonmajor Governmental | Nonmajor Governmental | 23,341 |
| Nonmajor Governmental | Water and Sewerage System | 63,241 |
| Water and Sewerage System | General | 121,117 |
| Water and Sewerage System | Coronavirus Relief | 578,880 |
| Water and Sewerage System | Nonmajor Governmental | 105,963 |
| Total, fund financial statements | | 8,267,618 |
| Less government-wide eliminations | | <u>(9,008,291)</u> |
| Total internal balances, government-wide statement of net position | | <u>\$ (740,673)</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:

| <u>Fund Transferred To</u> | <u>Fund Transferred From</u> | <u>Amount</u> |
|----------------------------------------------------------|------------------------------|--------------------|
| General | Coronavirus Relief | \$ 24,240,085 |
| General | Nonmajor Governmental | 400,000 |
| Health Department | Coronavirus Relief | 9,400,950 |
| Health Department | Nonmajor Governmental | 40,813 |
| Care Center | General | 2,000,000 |
| Care Center | Coronavirus Relief | 1,844,365 |
| Nonmajor Governmental | General | 33,861,067 |
| Nonmajor Governmental | Coronavirus Relief | 8,885,524 |
| Nonmajor Governmental | Nonmajor Governmental | 38,507,849 |
| Water and Sewerage System | Coronavirus Relief | 804,052 |
| Total, fund financial statements | | 119,984,705 |
| Less government-wide eliminations | | <u>119,180,653</u> |
| Total transfers, government-wide statement of activities | | <u>\$ 804,052</u> |

DuPage County, Illinois

Notes to Financial Statements
November 30, 2020

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, 2020, was as follows:

| | <u>Beginning Balance</u> | <u>Increases</u> | <u>Decreases</u> | <u>Ending Balance</u> | <u>Amounts Due Within One Year</u> |
|------------------------------------------------------|------------------------------|-----------------------|-----------------------|---------------------------|--------------------------------------------|
| Governmental Activities | | | | | |
| Bonds and notes payable: | | | | | |
| General obligation debt | \$ 158,265,000 | \$ - | \$ 23,960,000 | \$ 134,305,000 | \$ 24,300,000 |
| (Discounts)/Premiums: | | | | | |
| Unamortized bond premium | <u>4,239,807</u> | <u>-</u> | <u>651,658</u> | <u>3,588,149</u> | <u>-</u> |
| Sub-totals | <u>162,504,807</u> | <u>-</u> | <u>24,611,658</u> | <u>137,893,149</u> | <u>24,300,000</u> |
| Other liabilities: | | | | | |
| Compensated absences | 30,159,943 | 3,902,288 | 2,563,185 | 31,499,046 | 7,221,459 |
| Claims payable | 3,012,194 | 24,784,984 | 24,814,396 | 2,982,782 | 2,159,294 |
| Total OPEB liability | 11,101,220 | 2,857,062 | 806,016 | 13,152,266 | - |
| Net pension liability - Regular IMRF | 151,209,885 | 81,656,361 | 158,349,635 | 74,516,611 | - |
| Net pension liability - SLEP | 126,452,367 | 39,209,653 | 78,553,752 | 87,108,268 | - |
| Net pension liability - ECO | <u>4,990,643</u> | <u>1,407,732</u> | <u>4,870,149</u> | <u>1,528,226</u> | <u>-</u> |
| Total other liabilities | <u>326,926,252</u> | <u>153,818,080</u> | <u>269,957,133</u> | <u>210,787,199</u> | <u>9,380,753</u> |
| Total governmental activities long-term liabilities | <u>\$ 489,431,059</u> | <u>\$ 153,818,080</u> | <u>\$ 294,568,791</u> | <u>\$ 348,680,348</u> | <u>\$ 33,680,753</u> |
| Business-Type Activities | | | | | |
| Bonds and notes payable: | | | | | |
| Revenue bonds | \$ 6,970,000 | \$ - | \$ 1,440,000 | \$ 5,530,000 | \$ 1,470,000 |
| Unamortized debt premium | <u>32,602</u> | <u>-</u> | <u>15,649</u> | <u>16,953</u> | <u>-</u> |
| Sub-totals | <u>7,002,602</u> | <u>-</u> | <u>1,455,649</u> | <u>5,546,953</u> | <u>1,470,000</u> |
| Other liabilities: | | | | | |
| IEPA construction loan | 3,647,701 | - | 239,975 | 3,407,726 | 242,985 |
| Compensated absences | 1,526,261 | 457,394 | 387,042 | 1,596,613 | 271,455 |
| Asset retirement obligation | - | 293,650 | - | 293,650 | - |
| Total OPEB liability | 398,793 | 111,253 | 29,452 | 480,594 | - |
| Net pension liability - Regular IMRF | <u>5,435,867</u> | <u>2,858,605</u> | <u>5,641,975</u> | <u>2,652,497</u> | <u>-</u> |
| Total other liabilities | <u>11,008,622</u> | <u>3,720,902</u> | <u>6,298,444</u> | <u>8,431,080</u> | <u>514,440</u> |
| Total business-type activities long-term liabilities | <u>\$ 18,011,224</u> | <u>\$ 3,720,902</u> | <u>\$ 7,754,093</u> | <u>\$ 13,978,033</u> | <u>\$ 1,984,440</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, 2020, the statutory debt limit for the County was \$2,383,954,504, providing a debt margin of \$2,355,484,504.

DuPage County, Illinois

Notes to Financial Statements
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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>Date of Issue</u> | <u>Final Maturity</u> | <u>Interest Rates</u> | <u>Original Indebtedness</u> | <u>Balance November 30, 2020</u> |
|--------------------------------------------------------------------------|----------------------|-----------------------|-----------------------|------------------------------|----------------------------------|
| General Obligation Debt | | | | | |
| SSA #34 - 2009 G.O. Bonds - Hobson Valley Project | 1/27/2009 | 1/1/2029 | 3.0% - 4.75% | \$ 1,885,000 | \$ 1,060,000 |
| SSA #35 - 2012A Unlimited Tax Bonds - Lakes of Royce Renaissance Project | 12/27/2012 | 1/1/2032 | 1.8% - 4.2% | 1,805,000 | 1,315,000 |
| 1993 G.O. Refunding Bonds - Jail Project | 4/1/1993 | 1/1/2021 | 2.4% - 5.6% | 53,995,000 | 3,490,000 |
| 1993 G.O. Refunding Bonds - Stormwater Project | 4/1/1993 | 1/1/2021 | 2.4% - 5.6% | 77,620,000 | 5,020,000 |
| 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 | 2,990,000 |
| 2015B G.O. Refunding Bonds - Drainage Project | 6/5/2015 | 1/1/2025 | 1.94% | 13,140,000 | 6,920,000 |
| 2015A Transportation Revenue Refunding Bonds | 6/5/2015 | 1/1/2021 | 1.45% | 54,635,000 | 9,045,000 |
| 2016 G.O. Refunding Bonds- Courthouse Project | 1/28/2016 | 1/1/2030 | 2.0% - 5.0% | 36,050,000 | 27,410,000 |
| 2016 G.O. Refunding Bonds- Stormwater Project | 2/3/2016 | 1/1/2022 | 1.45% | 10,970,000 | 3,755,000 |
| 2017 G.O. Debt Certificates | 12/28/2017 | 1/1/2028 | 2.65% | 7,500,000 | <u>6,250,000</u> |
| Total governmental activities, general obligation debt | | | | | <u><u>\$134,305,000</u></u> |

DuPage County, Illinois

Notes to Financial Statements

November 30, 2020

Debt service requirements to maturity are as follows:

| <u>Years</u> | <u>Governmental Activities</u> <u>General Obligation Debt</u> | |
|--------------|------------------------------------------------------------------|----------------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2021 | \$ 24,300,000 | \$ 5,701,968 |
| 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 |
| 2026-2030 | 49,815,000 | 11,804,685 |
| 2031-2035 | 17,955,000 | 2,720,713 |
| Total | <u>\$ 134,305,000</u> | <u>\$ 38,377,280</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 \$5,793,020. Principal and interest paid for the current year and total customer gross revenues were \$1,598,593 and \$5,031,582, 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, 2020

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, 2020, all required balances were in accordance with the Ordinance.

Revenue debt payable at November 30, 2020, 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, 2020</u> |
|----------------------------------------------|--------------------------|---------------------------|---------------------------|----------------------------------|------------------------------------------|
| Series 2018 Revenue Bonds | 1/23/2018 | 1/1/2024 | 2.4% | \$ 7,320,000 | \$ 4,980,000 |
| Series 2012 Revenue Bonds | 4/25/2012 | 1/1/2022 | 3.0% - 4.0% | 2,445,000 | <u>550,000</u> |
| Total business-type activities, revenue debt | | | | | <u>\$ 5,530,000</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:

| <u>Years</u> | <u>Business-Type Activities Revenue Debt</u> | |
|--------------|--------------------------------------------------|------------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2021 | \$ 270,000 | \$ 16,000 |
| 2022 | <u>280,000</u> | <u>5,600</u> |
| Total | <u>\$ 550,000</u> | <u>\$ 21,600</u> |

| <u>Years</u> | <u>Business-Type Activities Revenue Debt from Direct Placements</u> | |
|--------------|-----------------------------------------------------------------------------|-------------------|
| | <u>Principal</u> | <u>Interest</u> |
| 2021 | \$ 1,200,000 | \$ 104,332 |
| 2022 | 1,230,000 | 75,390 |
| 2023 | 1,260,000 | 45,734 |
| 2024 | <u>1,290,000</u> | <u>15,364</u> |
| Total | <u>\$ 4,980,000</u> | <u>\$ 240,820</u> |

DuPage County, Illinois

Notes to Financial Statements
November 30, 2020

IEPA Construction Loans

The County borrowed funds from the Illinois Environmental Protection Agency (IEPA) for the York Township water improvement 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.

IEPA Construction Loans at November 30, 2020 consist of the following:

| Business-Type Activities | Date of | Final | Interest | Original | Balance |
|--------------------------------------------------------|----------------|-----------------|-----------------|---------------------|--------------------------|
| IEPA Construction Loans | Issue | Maturity | Rates | Indebtedness | November 30, 2020 |
| IEPA Loan #L17-4161 | 2/21/2012 | 9/29/2033 | 1.25% | \$ 4,915,421 | \$ 3,407,726 |
| Total business-type activities IEPA construction loans | | | | | <u>\$ 3,407,726</u> |

Debt service requirements to maturity are as follows:

| Years | Business-Type Activities IEPA Construction Loans | |
|--------------|-------------------------------------------------------------|-------------------|
| | Principal | Interest |
| 2021 | \$ 242,985 | \$ 41,840 |
| 2022 | 246,031 | 38,793 |
| 2023 | 249,116 | 35,708 |
| 2024 | 252,240 | 32,584 |
| 2025 | 255,403 | 29,421 |
| 2026-2030 | 1,325,863 | 98,258 |
| 2031-2033 | <u>836,088</u> | <u>18,384</u> |
| Total | <u>\$ 3,407,726</u> | <u>\$ 294,988</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.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at November 30, 2020, includes the following:

Governmental Activities

Net investment in capital assets:

| | |
|-----------------------------------------------------------------------------------|-----------------------|
| Land | \$ 302,734,207 |
| Construction in progress | 15,983,451 |
| Net capital assets being depreciated | 457,443,648 |
| Less long-term debt outstanding (excluding unspent capital related debt proceeds) | (133,564,230) |
| Less unamortized debt premium | (3,588,149) |
| Less retainage payable | <u>(944,415)</u> |
| Total net investment in capital assets | <u>\$ 638,064,512</u> |

DuPage County, Illinois

Notes to Financial Statements

November 30, 2020

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2020, include the following:

| | <u>General Fund</u> | <u>Health Department Fund</u> | <u>Care Center Fund</u> | <u>Coronavirus Relief Fund</u> | <u>Nonmajor Funds</u> | <u>Total</u> |
|-------------------------------|-------------------------|---------------------------------------|-----------------------------|------------------------------------|---------------------------|-----------------------|
| Fund Balances | | | | | | |
| Nonspendable: | | | | | | |
| Prepaid items | \$ 2,226,990 | \$ 303,758 | \$ 41,940 | \$ 50,328 | \$ 1,752,183 | \$ 4,375,199 |
| Inventory | - | 57,273 | 393,237 | - | 1,130,160 | 1,580,670 |
| Subtotal | <u>2,226,990</u> | <u>361,031</u> | <u>435,177</u> | <u>50,328</u> | <u>2,882,343</u> | <u>5,955,869</u> |
| Restricted for: | | | | | | |
| Grant programs | - | 1,165,372 | - | 119,249 | 280,196 | 1,564,817 |
| Grant funded loan programs | - | - | - | - | 10,018,969 | 10,018,969 |
| Employee benefits | - | - | - | - | 23,190,495 | 23,190,495 |
| Public health | - | - | 645,792 | - | 23,770 | 669,562 |
| Public safety | - | - | - | - | 687,257 | 687,257 |
| Highways, streets and bridges | - | - | - | - | 25,848,423 | 25,848,423 |
| Wetland mitigation | - | - | - | - | 8,514,615 | 8,514,615 |
| Conservation and recreation | - | - | - | - | 1,724 | 1,724 |
| Judicial | - | - | - | - | 13,721,376 | 13,721,376 |
| Public services | - | - | - | - | 6,448,793 | 6,448,793 |
| Capital projects | - | - | - | - | 6,288,956 | 6,288,956 |
| Debt service | - | - | - | - | 27,608,691 | 27,608,691 |
| Other purposes | - | - | - | - | 7,124,355 | 7,124,355 |
| Subtotal | <u>-</u> | <u>1,165,372</u> | <u>645,792</u> | <u>119,249</u> | <u>129,757,620</u> | <u>131,688,033</u> |
| Committed to: | | | | | | |
| Public health | - | 31,981,386 | 6,554,445 | - | - | 38,535,831 |
| Conservation and recreation | - | - | - | - | 11,202,786 | 11,202,786 |
| Capital projects | - | - | - | - | 6,108,199 | 6,108,199 |
| Subtotal | <u>-</u> | <u>31,981,386</u> | <u>6,554,445</u> | <u>-</u> | <u>17,310,985</u> | <u>55,846,816</u> |
| Unassigned (deficit): | <u>95,998,160</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(1,791,805)</u> | <u>94,206,355</u> |
| Total fund balances (deficit) | <u>\$ 98,225,150</u> | <u>\$ 33,507,789</u> | <u>\$ 7,635,414</u> | <u>\$ 169,577</u> | <u>\$ 148,159,143</u> | <u>\$ 287,697,073</u> |

DuPage County, Illinois

Notes to Financial Statements

November 30, 2020

Business-Type Activities

Net investment in capital assets:

| | |
|--------------------------------------------------------------|---------------|
| Capital assets, net of accumulated depreciation | \$ 93,023,202 |
| Less: Capital related debt | |
| Current portion of capital related IEPA construction loans | (242,985) |
| Current portion of capital related revenue bonds | (1,470,000) |
| Long-term portion of capital related IEPA construction loans | (3,164,741) |
| Long-term portion of capital related revenue bonds | (4,060,000) |
| Unamortized debt premium | (16,953) |
| Add unspent debt proceeds, water and sewer bond account | <u>2,323</u> |

Total net investment in capital assets \$ 84,070,846

Restricted:

| | |
|----------------------------------------------------------------------|-----------------|
| Total restricted assets | 5,316,665 |
| Unspent debt proceeds, water and sewer bond account | (2,323) |
| Liabilities payable from restricted assets, accrued interest payable | <u>(65,693)</u> |

Total net position restricted for debt service \$ 5,248,649

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/Masurement 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 \$46,293,536 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, 2020, no deposits were exposed to custodial credit risk.

DuPage County, Illinois

Notes to Financial Statements
November 30, 2020

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 | \$ 66,737,184 | \$ - | \$ 923,545 | \$ 65,813,639 | |
| Construction in progress | 3,491,588 | 4,902,593 | 3,945,540 | 4,448,641 | |
| Land improvements | 103,532,793 | 105,803 | - | 103,638,596 | 10 - 20 |
| Building and improvements | 94,421,483 | 1,272,163 | - | 95,693,646 | 10 - 35 |
| Infrastructure | 74,767,530 | - | - | 74,767,530 | 20 |
| Software | 242,190 | - | - | 242,190 | 3 - 8 |
| Equipment and vehicles | 13,499,275 | 2,600,571 | 750,498 | 15,349,348 | 3 - 10 |
| Less accumulated depreciation | <u>(205,239,848)</u> | <u>(6,807,647)</u> | <u>(748,886)</u> | <u>(211,298,609)</u> | |
| Total | <u>\$ 151,452,195</u> | <u>\$ 2,073,483</u> | <u>\$ 4,870,697</u> | <u>\$ 148,654,981</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> |
|-------------------------------|------------------------------|------------------|---------------------|---------------------------|--------------------------------------------|
| Net pension liability - IMRF* | \$ 1,611,644 | \$ - | \$ 1,611,644 | \$ - | \$ - |
| Compensated absences payable | <u>421,226</u> | <u>53,816</u> | <u>84,245</u> | <u>390,797</u> | <u>78,159</u> |
| Total | <u>\$ 2,032,870</u> | <u>\$ 53,816</u> | <u>\$ 1,695,889</u> | <u>\$ 390,797</u> | <u>\$ 78,159</u> |

* IMRF was reported as a net pension liability as of December 31, 2019 and is now reported as a net pension asset as of December 31, 2020.

c. 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, 2019, the measurement date, membership in the plan was as follows:

| | |
|------------------------------|------------|
| Retirees and beneficiaries | 28 |
| Inactive, nonretired members | 60 |
| Active members | <u>63</u> |
| Total | <u>151</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 calendar year 2019 was 7.97 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, 2019 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 | \$ 22,954,615 | \$ 20,265,064 | \$ 18,070,472 |
| Plan fiduciary net position | <u>20,478,966</u> | <u>20,478,966</u> | <u>20,478,966</u> |
| Net pension liability/(asset) | <u>\$ 2,475,649</u> | <u>\$ (213,902)</u> | <u>\$ (2,408,494)</u> |

DuPage County, Illinois

Notes to Financial Statements

November 30, 2020

Changes in Net Pension Liability/(Asset)

The changes in net pension liability/(asset) for the calendar year ended December 31, 2019 was as follows:

| | Increase (Decrease) | | |
|-----------------------------------------------------------------------------------|--------------------------------|------------------------------------|--------------------------------------|
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability/(Asset) |
| | (a) | (b) | (a) - (b) |
| Balances at December 31, 2018 | \$ 19,053,959 | \$ 17,442,315 | \$ 1,611,644 |
| Service cost | 415,138 | - | 415,138 |
| Interest on total pension liability | 1,376,110 | - | 1,376,110 |
| Differences between expected and actual experience of the total pension liability | (18,736) | - | (18,736) |
| Benefit payments, including refunds of employee contributions | (561,407) | (561,407) | - |
| Contributions, employer | - | 282,593 | (282,593) |
| Contributions, employee | - | 197,289 | (197,289) |
| Net investment income | - | 3,032,898 | (3,032,898) |
| Other (net transfer) | - | 85,278 | (85,278) |
| Balances at December 31, 2019 | <u>\$ 20,265,064</u> | <u>\$ 20,478,966</u> | <u>\$ (213,902)</u> |

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

For the year ended December 31, 2019, the Authority recognized pension expense of \$121,989. The Authority reports deferred outflows and inflows of resources related to pension from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|-----------------------------------------------------------------------------------|---------------------------------------|--------------------------------------|
| Differences between expected and actual experience | \$ - | \$ 270,508 |
| Changes in assumptions | 320,940 | 184,031 |
| Net differences between projected and actual earnings on pension plan investments | - | 722,989 |
| Contributions subsequent to the measurement date | <u>329,443</u> | <u>-</u> |
| Total | <u>\$ 650,383</u> | <u>\$ 1,177,528</u> |

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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, 2021. 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> |
|---------------------------------|----------------------------|
| 2021 | \$ (345,311) |
| 2022 | (282,528) |
| 2023 | 125,573 |
| 2024 | <u>(354,322)</u> |
| Total | <u><u>\$ (856,588)</u></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 | \$ 17,849,737 | \$ 18,031,530 | Custodial credit risk |
| Money market mutual funds | 34,004 | 34,004 | Credit risk, interest rate risk |
| U.S. agency securities - implicitly guaranteed | 6,380,125 | 6,380,125 | Credit risk, custodial credit risk, interest rate risk |
| U.S. Treasury securities | 685,155 | 685,155 | Custodial credit risk, interest rate risk |
| Corporate bonds | <u>3,926,166</u> | <u>3,926,166</u> | Credit risk, custodial credit risk, concentration of credit risk, interest rate risk |
| Total deposits and investments | <u><u>\$ 28,875,187</u></u> | <u><u>\$ 29,056,980</u></u> | |

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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, 2020 | | | |
|-----------------------------------------------|-------------------|----------------------|-------------|----------------------|
| | Level 1 | Level 2 | Level 3 | Total |
| Money market mutual funds | \$ 34,004 | \$ - | \$ - | \$ 34,004 |
| U.S. agency securities, implicitly guaranteed | - | 6,380,125 | - | 6,380,125 |
| U.S. Treasury securities | - | 685,155 | - | 685,155 |
| Corporate bonds | - | 3,926,166 | - | 3,926,166 |
| Total | <u>\$ 34,004</u> | <u>\$ 10,991,446</u> | <u>\$ -</u> | <u>\$ 11,025,450</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.

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, 2020, the ETSB's investments were rated as follows:

| Investment Type | Standard & Poors | Moody's Investors Services |
|-----------------------------------------------|------------------|----------------------------|
| Corporate bonds | BBB+ to AA+ | A3 to Aa1 |
| Money market mutual funds | AAAm | Aaa-mf |
| U.S. agency securities, implicitly guaranteed | AGY | AGY |

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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, 2020 the investment portfolio was concentrated as follows:

| <u>Issuer</u> | <u>Investment Type</u> | <u>Percentage of Portfolio</u> |
|----------------------------------------|---------------------------------------------|--------------------------------|
| Federal Home Loan Mortgage Corporation | US agency securities, implicitly guaranteed | 22.2 % |
| Federal National Mortgage Association | US agency securities, implicitly guaranteed | 35.7 |

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, 2020, 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 | \$ 34,004 | \$ 34,004 | \$ - | \$ - | \$ - |
| U.S. agency securities | 6,380,125 | 305 | 20,033 | 1,875,322 | 4,484,465 |
| U.S. Treasury securities | 685,155 | 635,087 | 50,068 | - | - |
| Corporate bonds | 3,926,166 | 2,535,383 | 1,390,783 | - | - |
| Total | <u>\$ 11,025,450</u> | <u>\$ 3,204,779</u> | <u>\$ 1,460,884</u> | <u>\$ 1,875,322</u> | <u>\$ 4,484,465</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 | \$ 2,680,898 | \$ 131,283 | \$ 2,680,898 | \$ 131,283 |
| Equipment | 51,177,851 | 3,280,586 | 12,091,549 | 42,366,888 |
| Less accumulated depreciation / amortization | (35,003,570) | (4,784,236) | (12,091,549) | (27,696,257) |
| Total | <u>\$ 18,855,179</u> | <u>\$ (1,372,367)</u> | <u>\$ 2,680,898</u> | <u>\$ 14,801,914</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.

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 Comprehensive Annual 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.

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, 2020, the County recognized the following balances in the government-wide financial statements:

| | <u>Total Pension Liability</u> | <u>Net Pension Liability</u> | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> | <u>Pension Expense</u> |
|-------------------------|--------------------------------|------------------------------|---------------------------------------|--------------------------------------|------------------------|
| IMRF - Regular - County | \$ 953,231,102 | \$ 77,169,108 | \$ 28,955,010 | \$ 37,951,429 | \$ 21,699,652 |
| IMRF - Regular - ETSB | 2,120,307 | 185,057 | 69,437 | 91,010 | 52,037 |
| IMRF - SLEP | 466,034,308 | 87,108,268 | 36,594,073 | 20,041,097 | 20,278,025 |
| IMRF - ECO | <u>26,587,939</u> | <u>1,528,226</u> | <u>512,130</u> | <u>1,298,755</u> | <u>(224,644)</u> |
| Total | <u>\$ 1,447,973,656</u> | <u>\$165,990,659</u> | <u>\$ 66,130,650</u> | <u>\$ 59,382,291</u> | <u>\$ 41,805,070</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.

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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, 2019, the measurement date, membership in the plan was as follows:

| | <u>Regular Plan</u> | <u>SLEP</u> | <u>ECO</u> |
|------------------------------|---------------------|-------------------|------------------|
| Retirees and beneficiaries | 2,863 | 407 | 32 |
| Inactive, nonretired members | 2,367 | 68 | 10 |
| Active members | <u>2,310</u> | <u>389</u> | <u>10</u> |
| Total | <u><u>7,540</u></u> | <u><u>864</u></u> | <u><u>52</u></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 2019 were 10.03 percent, 26.57 percent and 47.63 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, 2019 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, 2019 using the following actuarial methods and assumptions:

| | Regular Plan | SLEP | ECO |
|---------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|
| Actuarial cost method | Entry Age Normal | Entry Age Normal | Entry Age Normal |
| Asset valuation method | Market Value | Market Value | Market Value |
| Actuarial assumptions | | | |
| Investment Rate of Return | 7.25% | 7.25% | 7.25% |
| Salary increases | 3.35% to 14.25%, including inflation | 3.35% to 14.25%, including inflation | 3.35% to 14.25%, including inflation |
| Price inflation | 2.50% | 2.50% | 2.50% |

Mortality

For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Long-Term Expected Real Rate of Return

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

| Asset Class | Target Allocation | Projected Returns/Risks | |
|------------------------|--------------------------|--------------------------------|---------------------------|
| | | One Year Arithmetic | Ten Year Geometric |
| Equities | 37.00 % | 7.05 % | 5.75 % |
| International equities | 18.00 | 8.10 | 6.50 |
| Fixed income | 28.00 | 3.70 | 3.25 |
| Real estate | 9.00 | 6.35 | 5.20 |
| Alternatives | 7.00 | | |
| Private equity | | 11.30 | 7.60 |
| Commodities | | 4.65 | 3.60 |
| Cash equivalents | 1.00 | 1.85 | 1.85 |

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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> |
|-------------------------------|-----------------------|----------------------------------|------------------------|
| Regular Plan - County: | | | |
| Total pension liability | \$1,065,963,689 | \$ 953,231,102 | \$ 860,708,284 |
| Plan fiduciary net position | <u>876,061,994</u> | <u>876,061,994</u> | <u>876,061,994</u> |
| Net pension liability/(asset) | <u>\$ 189,901,695</u> | <u>\$ 77,169,108</u> | <u>\$ (15,353,710)</u> |
| Regular Plan - ETSB: | | | |
| Total pension liability | \$ 2,371,062 | \$ 2,120,307 | \$ 1,914,505 |
| Plan fiduciary net position | <u>1,935,250</u> | <u>1,935,250</u> | <u>1,935,250</u> |
| Net pension liability/(asset) | <u>\$ 435,812</u> | <u>\$ 185,057</u> | <u>\$ (20,745)</u> |
| Regular Plan - Total: | | | |
| Total pension liability | \$1,068,334,751 | \$ 955,351,409 | \$ 862,622,789 |
| Plan fiduciary net position | <u>877,997,244</u> | <u>877,997,244</u> | <u>877,997,244</u> |
| Net pension liability/(asset) | <u>\$ 190,337,507</u> | <u>\$ 77,354,165</u> | <u>\$ (15,374,455)</u> |
| SLEP: | | | |
| Total pension liability | \$ 527,074,139 | \$ 466,034,308 | \$ 415,816,171 |
| Plan fiduciary net position | <u>378,926,040</u> | <u>378,926,040</u> | <u>378,926,040</u> |
| Net pension liability/(asset) | <u>\$ 148,148,099</u> | <u>\$ 87,108,268</u> | <u>\$ 36,890,131</u> |
| ECO: | | | |
| Total pension liability | \$ 29,248,403 | \$ 26,587,939 | \$ 24,320,378 |
| Plan fiduciary net position | <u>25,059,713</u> | <u>25,059,713</u> | <u>25,059,713</u> |
| Net pension liability/(asset) | <u>\$ 4,188,690</u> | <u>\$ 1,528,226</u> | <u>\$ (739,335)</u> |

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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, 2019 were as follows:

| | Increase (Decrease) | | |
|-----------------------------------------------------------------------------------|--------------------------------|------------------------------------|--------------------------------------|
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability/(Asset) |
| | (a) | (b) | (a) - (b) |
| Regular Plan - County: | | | |
| Balances at December 31, 2018 | \$ 917,642,856 | \$ 760,997,104 | \$ 156,645,752 |
| Service cost | 11,981,240 | - | 11,981,240 |
| Interest on total pension liability | 65,174,001 | - | 65,174,001 |
| Differences between expected and actual experience of the total pension liability | 7,488,086 | - | 7,488,086 |
| Change of assumptions | 22,048 | - | 22,048 |
| Benefit payments, including refunds of employee contributions | (49,077,129) | (49,077,129) | - |
| Contributions, employer | - | 13,412,752 | (13,412,752) |
| Contributions, employee | - | 6,273,865 | (6,273,865) |
| Net investment income | - | 142,854,127 | (142,854,127) |
| Other (net transfer) | - | 1,601,275 | (1,601,275) |
| Balances at December 31, 2019 | <u>\$ 953,231,102</u> | <u>\$ 876,061,994</u> | <u>\$ 77,169,108</u> |
| Regular Plan - ETSB: | | | |
| Balances at December 31, 2018 | \$ 2,057,064 | \$ 1,659,316 | \$ 397,748 |
| Service cost | 28,732 | - | 28,732 |
| Interest on total pension liability | 156,292 | - | 156,292 |
| Differences between expected and actual experience of the total pension liability | 17,957 | - | 17,957 |
| Change of assumptions | (22,048) | - | (22,048) |
| Benefit payments, including refunds of employee contributions | (117,690) | (117,690) | - |
| Contributions, employer | - | 32,165 | (32,165) |
| Contributions, employee | - | 15,045 | (15,045) |
| Net investment income | - | 342,574 | (342,574) |
| Other (net transfer) | - | 3,840 | (3,840) |
| Balances at December 31, 2019 | <u>\$ 2,120,307</u> | <u>\$ 1,935,250</u> | <u>\$ 185,057</u> |

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| | Increase (Decrease) | | |
|-----------------------------------------------------------------------------------|-------------------------|-----------------------------|-------------------------------|
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability/(Asset) |
| | (a) | (b) | (a) - (b) |
| Regular Plan - Total: | | | |
| Balances at December 31, 2018 | \$ 919,699,920 | \$ 762,656,420 | \$ 157,043,500 |
| Service cost | 12,009,972 | - | 12,009,972 |
| Interest on total pension liability | 65,330,293 | - | 65,330,293 |
| Differences between expected and actual experience of the total pension liability | 7,506,043 | - | 7,506,043 |
| Benefit payments, including refunds of employee contributions | (49,194,819) | (49,194,819) | - |
| Contributions, employer | - | 13,444,917 | (13,444,917) |
| Contributions, employee | - | 6,288,910 | (6,288,910) |
| Net investment income | - | 143,196,701 | (143,196,701) |
| Other (net transfer) | - | 1,605,115 | (1,605,115) |
| Balances at December 31, 2019 | <u>\$ 955,351,409</u> | <u>\$ 877,997,244</u> | <u>\$ 77,354,165</u> |
| Plan fiduciary net position as a percentage of the total pension liability | | | 91.90 % |
| SLEP: | | | |
| Balances at December 31, 2018 | \$ 449,008,789 | \$ 322,556,422 | \$ 126,452,367 |
| Service cost | 7,365,508 | - | 7,365,508 |
| Interest on total pension liability | 32,015,962 | - | 32,015,962 |
| Differences between expected and actual experience of the total pension liability | (171,817) | - | (171,817) |
| Benefit payments, including refunds of employee contributions | (22,184,134) | (22,184,134) | - |
| Contributions, employer | - | 9,961,328 | (9,961,328) |
| Contributions, employee | - | 3,019,520 | (3,019,520) |
| Net investment income | - | 63,128,273 | (63,128,273) |
| Other (net transfer) | - | 2,444,631 | (2,444,631) |
| Balances at December 31, 2019 | <u>\$ 466,034,308</u> | <u>\$ 378,926,040</u> | <u>\$ 87,108,268</u> |
| Plan fiduciary net position as a percentage of the total pension liability | | | 81.31 % |

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| | Increase (Decrease) | | |
|-----------------------------------------------------------------------------------|-------------------------|-----------------------------|-------------------------------|
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability/(Asset) |
| | (a) | (b) | (a) - (b) |
| ECO: | | | |
| Balances at December 31, 2018 | \$ 26,901,547 | \$ 21,910,904 | \$ 4,990,643 |
| Service cost | 221,249 | - | 221,249 |
| Interest on total pension liability | 1,895,984 | - | 1,895,984 |
| Differences between expected and actual experience of the total pension liability | (709,501) | - | (709,501) |
| Benefit payments, including refunds of employee contributions | (1,721,340) | (1,721,340) | - |
| Contributions, employer | - | 511,130 | (511,130) |
| Contributions, employee | - | 80,484 | (80,484) |
| Net investment income | - | 4,403,709 | (4,403,709) |
| Other (net transfer) | - | (125,174) | 125,174 |
| Balances at December 31, 2019 | <u>\$ 26,587,939</u> | <u>\$ 25,059,713</u> | <u>\$ 1,528,226</u> |

Plan fiduciary net position as a percentage of the total pension liability 94.25 %

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

For the year ended November 30, 2020, the County and ETSB recognized pension expense/(income) of \$21,751,689, \$20,278,025 and \$(224,644) 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 |
|----------------------------------------------------------------------------------|--------------------------------|-------------------------------|
| Regular Plan - County: | | |
| Difference between expected and actual experience | \$ 6,995,898 | \$ - |
| Assumption changes | 6,941,679 | 1,237,731 |
| Net difference between projected and actual earnings on pension plan investments | - | 36,713,698 |
| Contributions subsequent to the measurement date | <u>15,017,433</u> | <u>-</u> |
| Total | <u>\$ 28,955,010</u> | <u>\$ 37,951,429</u> |
| Regular Plan - ETSB: | | |
| Difference between expected and actual experience | \$ 16,777 | \$ - |
| Assumption changes | 16,647 | 2,968 |
| Net difference between projected and actual earnings on pension plan investments | - | 88,042 |
| Contributions subsequent to the measurement date | <u>36,013</u> | <u>-</u> |
| Total | <u>\$ 69,437</u> | <u>\$ 91,010</u> |

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| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|-------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| Regular Plan - Total: | | |
| Difference between expected and actual experience | \$ 7,012,675 | \$ - |
| Assumption changes | 6,958,326 | 1,240,699 |
| Net difference between projected and actual earnings on pension plan investments | - | 36,801,740 |
| Contributions subsequent to the measurement date | <u>15,053,446</u> | <u>-</u> |
| Total | <u><u>\$ 29,024,447</u></u> | <u><u>\$ 38,042,439</u></u> |
| SLEP: | | |
| Difference between expected and actual experience | \$ 17,308,996 | \$ 2,076,725 |
| Assumption changes | 7,804,728 | 2,006,766 |
| Net difference between projected and actual earnings on pension plan investments | - | 15,957,606 |
| Contributions subsequent to the measurement date | <u>11,480,349</u> | <u>-</u> |
| Total | <u><u>\$ 36,594,073</u></u> | <u><u>\$ 20,041,097</u></u> |
| ECO: | | |
| Difference between expected and actual experience | \$ - | \$ 16,697 |
| Net difference between projected and actual earnings on pension plan investments | - | 1,282,058 |
| Contributions subsequent to the measurement date | <u>512,130</u> | <u>-</u> |
| Total | <u><u>\$ 512,130</u></u> | <u><u>\$ 1,298,755</u></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, 2021. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(24,071,438) for Regular, \$5,072,627 for SLEP and \$(1,298,755) for ECO) will be recognized in pension expense as follows:

| Year Ending November 30, | Regular Plan | | | | |
|-------------------------------------|-------------------------------|---------------------------|-------------------------------|----------------------------|------------------------------|
| | County | ETSB | Total | SLEP | ECO |
| 2021 | \$ (130,524) | \$ (313) | \$ (130,837) | \$ 3,142,997 | \$ (433,907) |
| 2022 | (9,452,586) | (22,668) | (9,475,254) | 2,546,820 | (390,881) |
| 2023 | 3,309,495 | 7,936 | 3,317,431 | 7,402,833 | 98,164 |
| 2024 | <u>(17,740,237)</u> | <u>(42,541)</u> | <u>(17,782,778)</u> | <u>(8,020,023)</u> | <u>(572,131)</u> |
| Total | <u><u>\$ (24,013,852)</u></u> | <u><u>\$ (57,586)</u></u> | <u><u>\$ (24,071,438)</u></u> | <u><u>\$ 5,072,627</u></u> | <u><u>\$ (1,298,755)</u></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 nonincremental 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, 2018 | \$ 1,067,352 | \$ 2,196,349 | \$ 3,263,701 |
| Current year claims and changes in estimates | 22,548,410 | 3,538,940 | 26,087,350 |
| Claim payments | <u>(22,736,112)</u> | <u>(3,602,745)</u> | <u>(26,338,857)</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 | <u>\$ 1,035,506</u> | <u>\$ 1,947,276</u> | <u>\$ 2,982,782</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, 2020, 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 \$72,519,959. Total costs incurred to date on these contracts were \$53,997,798, leaving a remaining contractual commitment of \$18,522,161. 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, 2020

Employees Covered by Benefit Terms

At November 30, 2020, 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, 2020 and was determined by an actuarial valuation as of that date. 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, 2020, 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 November 30, 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 and ultimate trend rate of 5.00% for HMO and 6.00% 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-2016 Improvement Rates.

The actuarial assumptions used in the November 30, 2020 valuation were based on the results of an actuarial experience study conducted by IMRF dated November 8, 2017.

DuPage County, Illinois

Notes to Financial Statements

November 30, 2020

Changes in the Total OPEB Liability

| | <u>County</u> | <u>ETSB</u> | <u>Total</u> |
|----------------------------------------------------|---------------|-------------|---------------|
| Balances at November 30, 2019 | \$ 11,500,013 | \$ 40,240 | \$ 11,540,253 |
| Changes for the year: | | | |
| Service cost | 358,993 | 1,219 | 360,212 |
| Interest | 307,013 | 1,042 | 308,055 |
| Differences between expected and actual experience | 2,407,928 | 8,173 | 2,416,101 |
| Changes in assumptions or other inputs | (105,619) | (1,564) | (107,183) |
| Benefit payments | (835,468) | (2,836) | (838,304) |
| Net changes | 2,132,847 | 6,034 | 2,138,881 |
| Balances at November 30, 2020 | \$ 13,632,860 | \$ 46,274 | \$ 13,679,134 |

Changes of assumptions and other inputs reflect a change in the discount rate from 2.77 percent to 2.13 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 (1.13 percent) or 1-percentage-point higher (3.13 percent) than the current discount rate:

| | <u>1% Decrease</u> | <u>Discount Rate</u> | <u>1% Increase</u> |
|------------------------------|--------------------|----------------------|--------------------|
| Total OPEB liability, County | \$ 14,909,583 | \$ 13,632,860 | \$ 12,490,710 |
| Total OPEB liability, ETSB | 50,608 | 46,274 | 42,397 |
| Total OPEB liability, Total | \$ 14,960,191 | \$ 13,679,134 | \$ 12,533,107 |

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 | \$ 12,170,664 | \$ 13,632,860 | \$ 15,363,952 |
| Total OPEB liability, ETSB | 41,311 | 46,274 | 52,150 |
| Total OPEB liability, Total | \$ 12,211,975 | \$ 13,679,134 | \$ 15,416,102 |

DuPage County, Illinois

Notes to Financial Statements
November 30, 2020

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

For the year ended November 30, 2020, the County and ETSB recognized OPEB expense of \$941,103 and \$(793), respectively. At November 30, 2020, the County and ETSB reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|----------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| County: | | |
| Differences between expected and actual experience | \$ 2,192,934 | \$ - |
| Changes of assumptions or other inputs | <u>864,575</u> | <u>419,247</u> |
| Total | <u>\$ 3,057,509</u> | <u>\$ 419,247</u> |
| ETSB: | | |
| Differences between expected and actual experience | \$ 7,443 | \$ - |
| Changes of assumptions or other inputs | <u>2,935</u> | <u>1,423</u> |
| Total | <u>\$ 10,378</u> | <u>\$ 1,423</u> |
| Total: | | |
| Differences between expected and actual experience | \$ 2,200,377 | \$ - |
| Changes of assumptions or other inputs | <u>867,510</u> | <u>420,670</u> |
| Total | <u>\$ 3,067,887</u> | <u>\$ 420,670</u> |

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

| <u>Year Ended November 30:</u> | <u>County</u> | <u>ETSB</u> | <u>Total</u> |
|--------------------------------|---------------------|-----------------|---------------------|
| 2021 | \$ 271,123 | \$ 920 | \$ 272,043 |
| 2022 | 271,123 | 920 | 272,043 |
| 2023 | 271,123 | 920 | 272,043 |
| 2024 | 271,123 | 920 | 272,043 |
| 2025 | 271,123 | 920 | 272,043 |
| Thereafter | <u>1,282,647</u> | <u>4,355</u> | <u>1,287,002</u> |
| Total | <u>\$ 2,638,262</u> | <u>\$ 8,955</u> | <u>\$ 2,647,217</u> |

Subsequent Event

The federal government passed the American Rescue Plan Act on March 11, 2021 to respond to the COVID-19 public health emergency and its negative economic impacts. Amounts were appropriated for fiscal year 2021 to units of local government to mitigate the fiscal effects stemming from the public health emergency. The County's estimated award is \$179,266,585, which will be used to combat the negative effects of the public health emergency in the local economy. The County will receive 50 percent of the funds in fiscal year 2021, with the remaining expected a year later. The funds are to cover costs incurred by December 31, 2024.

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 84, *Fiduciary Activities*
- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*
- 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*

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 Six Fiscal Years

B-1

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

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 Seven Fiscal Years

B-2

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|----------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| County | | | | | | | |
| Actuarially determined contribution | \$ 14,494,816 | \$ 14,303,456 | \$ 15,668,715 | \$ 15,302,594 | \$ 15,979,664 | \$ 13,435,443 | \$ 16,975,204 |
| 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) |
| 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> |
| 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> |
| Contributions as a percentage of covered payroll | 11.61% | 11.30% | 12.43% | 11.73% | 12.07% | 10.03% | 12.07% |
| ETSB | | | | | | | |
| Actuarially determined contribution | \$ 30,503 | \$ 30,100 | \$ 35,157 | \$ 45,217 | \$ 40,575 | \$ 32,219 | \$ 40,839 |
| Contributions in relation to the actuarially determined contribution | (30,506) | (30,087) | (35,466) | (45,138) | (40,483) | (32,165) | (40,849) |
| Contribution deficiency (excess) | <u>\$ (3)</u> | <u>\$ 13</u> | <u>\$ (309)</u> | <u>\$ 79</u> | <u>\$ 92</u> | <u>\$ 54</u> | <u>\$ (10)</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> |
| Contributions as a percentage of covered payroll | 11.61% | 10.84% | 12.43% | 11.73% | 12.07% | 10.03% | 12.07% |
| Total | | | | | | | |
| Actuarially determined contribution | \$ 14,525,319 | \$ 14,333,556 | \$ 15,703,872 | \$ 15,347,811 | \$ 16,020,239 | \$ 13,467,662 | \$ 17,016,043 |
| 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) |
| 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> |
| 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> |
| Contributions as a percentage of covered payroll | 11.61% | 11.30% | 12.43% | 11.73% | 12.07% | 10.03% | 12.07% |

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 | 24 years |
| Asset valuation method | 5-Year smoothed market |
| Inflation | 2.50% |
| Salary increases | 3.35% to 14.25% including inflation |
| Investment rate of return | 7.50% |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition |
| Mortality | RP-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 Six Fiscal Years

B-3

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-----------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Total Pension Liability | | | | | | |
| Service cost | \$ 6,674,034 | \$ 6,564,698 | \$ 7,221,937 | \$ 6,665,887 | \$ 6,813,497 | \$ 7,365,508 |
| Interest | 23,110,715 | 24,874,723 | 27,129,224 | 27,804,394 | 29,522,008 | 32,015,962 |
| Differences between expected and actual experience | 3,314,716 | 14,825,131 | (7,488,381) | 10,912,805 | 19,416,533 | (171,817) |
| Changes of assumptions | 5,903,485 | 947,497 | (2,374,015) | (3,257,325) | 13,207,841 | - |
| 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) |
| Net change in total pension liability | 24,914,258 | 31,460,542 | 7,470,342 | 23,871,895 | 48,617,650 | 17,025,519 |
| Total Pension Liability, Beginning | 312,674,102 | 337,588,360 | 369,048,902 | 376,519,244 | 400,391,139 | 449,008,789 |
| Total Pension Liability, Ending (a) | <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> |
| Plan Fiduciary Net Position | | | | | | |
| Employer contributions | \$ 8,257,287 | \$ 9,114,886 | \$ 9,017,180 | \$ 9,455,843 | \$ 10,190,909 | \$ 9,961,328 |
| Employee contributions | 2,496,691 | 2,786,695 | 2,712,609 | 2,813,462 | 3,106,577 | 3,019,520 |
| Net investment income | 16,222,581 | 1,393,620 | 19,494,225 | 54,450,130 | (22,099,450) | 63,128,273 |
| 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) |
| Other (net transfer) | 149,698 | 3,971,732 | 2,193,849 | (4,995,855) | 9,667,164 | 2,444,631 |
| 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 |
| Plan Fiduciary Net Position, Beginning | 267,611,306 | 280,648,871 | 282,164,297 | 298,563,737 | 342,033,451 | 322,556,422 |
| Plan Fiduciary Net Position, Ending (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> |
| Employer's Net Pension Liability, Ending (a) - (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> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 83.13% | 76.46% | 79.30% | 85.42% | 71.84% | 81.31% |
| Covered Payroll | \$ 33,191,987 | \$ 36,914,775 | \$ 34,785,891 | \$ 37,063,933 | \$ 39,413,053 | \$ 37,494,936 |
| Employer's Net Pension Liability as a Percentage of Covered Payroll | 171.55% | 235.37% | 224.10% | 157.45% | 320.84% | 232.32% |

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 Seven Fiscal Years

B-4

| | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> | <u>2020</u> |
|----------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|---------------------|
| Actuarially determined contribution | \$ 8,254,847 | \$ 9,110,566 | \$ 8,992,153 | \$ 9,514,312 | \$ 10,144,920 | \$ 9,913,661 | \$ 13,130,951 |
| Contributions in relation to the actuarially determined contribution | <u>(8,257,287)</u> | <u>(9,114,886)</u> | <u>(9,017,180)</u> | <u>(9,455,843)</u> | <u>(10,190,909)</u> | <u>(9,961,328)</u> | <u>(13,176,170)</u> |
| 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> |
| Covered payroll | \$ 33,191,987 | \$ 36,914,775 | \$ 34,785,891 | \$ 37,063,933 | \$ 39,413,053 | \$ 37,494,936 | \$ 39,126,792 |
| Contributions as a percentage of covered payroll | 24.88% | 24.69% | 25.92% | 25.51% | 25.86% | 26.57% | 33.68% |

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 | 24 years |
| Asset valuation method | 5-Year smoothed market |
| Inflation | 2.50% |
| Salary increases | 3.35% to 14.25% including inflation |
| Investment rate of return | 7.50% |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition |
| Mortality | RP-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 Six Fiscal Years

B-5

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-----------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Total Pension Liability | | | | | | |
| Service cost | \$ 331,687 | \$ 265,832 | \$ 272,745 | \$ 264,010 | \$ 219,250 | \$ 221,249 |
| Interest | 1,792,417 | 1,900,119 | 1,962,580 | 1,990,675 | 1,933,704 | 1,895,984 |
| Differences between expected and actual experience | (25,148) | 270,415 | (287,260) | (843,206) | (711,971) | (709,501) |
| Changes of assumptions | 952,402 | - | (164,944) | (505,721) | 615,890 | - |
| 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) |
| Net change in total pension liability | 1,638,277 | 836,988 | 181,908 | (723,393) | 400,034 | (313,608) |
| Total Pension Liability, Beginning | <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> |
| Total Pension Liability, Ending (a) | <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> |
| Plan Fiduciary Net Position | | | | | | |
| Employer contributions | \$ 952,253 | \$ 775,087 | \$ 996,382 | \$ 822,731 | \$ 753,153 | \$ 511,130 |
| Employee contributions | 101,774 | 84,818 | 94,761 | 84,222 | 79,964 | 80,484 |
| Net investment income | 1,133,440 | 95,354 | 1,633,963 | 3,994,105 | (1,572,729) | 4,403,709 |
| 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) |
| Other (net transfer) | (94,406) | 1,551,653 | (124,187) | (669,810) | 357,533 | (125,174) |
| Net change in plan fiduciary net position | <u>679,980</u> | <u>907,534</u> | <u>999,706</u> | <u>2,602,097</u> | <u>(2,038,918)</u> | <u>3,148,809</u> |
| Plan Fiduciary Net Position, Beginning | 18,760,505 | 19,440,485 | 20,348,019 | 21,347,725 | 23,949,822 | 21,910,904 |
| Plan Fiduciary Net Position, Ending (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> |
| Employer's Net Pension Liability, Ending (a) - (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> |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 74.18% | 75.24% | 78.41% | 90.37% | 81.45% | 94.25% |
| Covered Payroll | \$ 1,312,728 | \$ 1,126,979 | \$ 1,119,467 | \$ 1,125,558 | \$ 1,066,187 | \$ 1,073,128 |
| Employer's Net Pension Liability as a Percentage of Covered Payroll | 515.38% | 594.06% | 525.00% | 226.70% | 468.08% | 142.41% |

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 Seven Fiscal Years

B-6

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

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 | 24 years |
| Asset valuation method | 5-Year smoothed market |
| Inflation | 2.50% |
| Salary increases | 3.35% to 14.25% including inflation |
| Investment rate of return | 7.50% |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition |
| Mortality | RP-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 Three Fiscal Years

B-7

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

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.

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

B-8

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|--------------------|-----------------|----------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes | \$ 129,787,700 | \$ 129,787,700 | \$ 125,951,168 | \$ (3,836,532) | \$ 129,538,579 |
| Fees, licenses and permits | 1,446,000 | 1,446,000 | 1,361,317 | (84,683) | 1,487,992 |
| Intergovernmental revenue | 20,506,873 | 22,322,537 | 21,376,192 | (946,345) | 19,500,753 |
| Charges for services | 19,951,111 | 19,951,111 | 16,785,709 | (3,165,402) | 16,401,304 |
| Fines and forfeitures | 7,061,790 | 7,061,790 | 8,241,628 | 1,179,838 | 12,534,828 |
| Investment income | 425,000 | 425,000 | 869,229 | 444,229 | 1,200,777 |
| Miscellaneous | 3,111,574 | 3,111,574 | 2,293,491 | (818,083) | 2,970,973 |
| Total revenues | 182,290,048 | 184,105,712 | 176,878,734 | (7,226,978) | 183,635,206 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | 61,776,302 | 52,320,064 | 45,991,548 | 6,328,516 | 40,873,209 |
| Public safety | 48,500,140 | 56,060,948 | 55,752,737 | 308,211 | 53,777,229 |
| Public services | 3,822,720 | 4,031,726 | 3,406,122 | 625,604 | 4,086,630 |
| Judicial | 34,629,015 | 40,977,809 | 38,827,109 | 2,150,700 | 38,879,716 |
| Educational services | 839,843 | 1,040,529 | 1,037,621 | 2,908 | 1,013,823 |
| Total current expenditures | 149,568,020 | 154,431,076 | 145,015,137 | 9,415,939 | 138,630,607 |
| Capital outlay | 1,767,890 | 2,989,499 | 2,522,494 | 467,005 | 1,884,305 |
| Total expenditures | 151,335,910 | 157,420,575 | 147,537,631 | 9,882,944 | 140,514,912 |
| Excess (deficiency) of revenues over expenditures | 30,954,138 | 26,685,137 | 29,341,103 | 2,655,966 | 43,120,294 |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 1,518,969 | 1,518,969 | 24,640,085 | 23,121,116 | 1,643,786 |
| Transfers out | (32,478,107) | (36,416,304) | (35,861,067) | 555,237 | (36,773,307) |
| Sale of capital assets | 5,000 | 5,000 | 25,000 | 20,000 | 37,233 |
| Total other financing sources (uses) | (30,954,138) | (34,892,335) | (11,195,982) | 23,696,353 | (35,092,288) |
| Net change in fund balance | \$ - | \$ (8,207,198) | 18,145,121 | \$ 26,352,319 | 8,028,006 |
| Fund Balances, Beginning of Year | | | 80,080,029 | | 72,052,023 |
| Fund Balances, End of Year | | | \$ 98,225,150 | | \$ 80,080,029 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

B-9

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|--------------------|-----------------|---------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes | \$ 13,726,125 | \$ 13,726,125 | \$ 13,656,930 | \$ (69,195) | \$ 13,168,070 |
| Intergovernmental revenue | 12,874,716 | 16,148,154 | 15,572,121 | (576,033) | 11,635,250 |
| Charges for services | 17,104,534 | 17,104,534 | 15,273,194 | (1,831,340) | 14,659,588 |
| Investment income | 190,713 | 190,713 | 150,375 | (40,338) | 392,749 |
| Miscellaneous | 619,470 | 619,470 | 465,901 | (153,569) | 827,652 |
| Total revenues | 44,515,558 | 47,788,996 | 45,118,521 | (2,670,475) | 40,683,309 |
| Expenditures | | | | | |
| Public health: | | | | | |
| Personnel services | 34,151,976 | 38,639,838 | 31,744,211 | 6,895,627 | 30,464,039 |
| Commodities | 1,734,973 | 4,197,153 | 2,908,864 | 1,288,289 | 1,510,577 |
| Contractual services | 8,483,609 | 19,813,329 | 11,044,117 | 8,769,212 | 7,790,703 |
| Total public health | 44,370,558 | 62,650,320 | 45,697,192 | 16,953,128 | 39,765,319 |
| Capital Outlay | | | | | |
| Capital outlay | 145,000 | 4,381,077 | 579,256 | 3,801,821 | 20,258 |
| Total capital outlay | 145,000 | 4,381,077 | 579,256 | 3,801,821 | 20,258 |
| Total expenditures | 44,515,558 | 67,031,397 | 46,276,448 | 20,754,949 | 39,785,577 |
| Excess (deficiency) of revenues over expenditures | - | (19,242,401) | (1,157,927) | 18,084,474 | 897,732 |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | - | 19,242,401 | 9,441,763 | (9,800,638) | - |
| Anticipated grants sources | 2,750,000 | 25,351,153 | - | (25,351,153) | - |
| Anticipated grants uses | (2,750,000) | (25,351,153) | - | 25,351,153 | - |
| Total other financing sources (uses) | - | 19,242,401 | 9,441,763 | (9,800,638) | - |
| Net change in fund balance, budgetary basis | \$ - | \$ - | 8,283,836 | \$ 8,283,836 | 897,732 |
| Net change, budget to GAAP adjustment | | | (56,588) | | (25,220) |
| Net change in fund balance, GAAP basis | | | 8,227,248 | | 872,512 |
| Fund Balance, Beginning | | | 25,280,541 | | 24,408,029 |
| Fund Balance, Ending | | | \$ 33,507,789 | | \$ 25,280,541 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

B-10

| | 2020 | | | | |
|------------------------------------------------------|--------------------|-----------------|---------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ 27,404,963 | \$ 27,404,963 | \$ 25,641,145 | \$ (1,763,818) | \$ 18,725,215 |
| Charges for services | 10,365,688 | 10,365,688 | 8,211,459 | (2,154,229) | 9,602,135 |
| Investment income | 18,000 | 18,000 | 215,681 | 197,681 | 430,114 |
| Miscellaneous | 55,843 | 55,843 | 198,269 | 142,426 | 39,201 |
| Total revenues | 37,844,494 | 37,844,494 | 34,266,554 | (3,577,940) | 28,796,665 |
| Expenditures | | | | | |
| Public health: | | | | | |
| Personnel services: | | | | | |
| Salaries | 19,340,996 | 19,340,996 | 18,801,519 | 539,477 | 19,365,763 |
| Benefits | 7,760,449 | 7,760,449 | 6,800,170 | 960,279 | 6,465,561 |
| Total personnel services | 27,101,445 | 27,101,445 | 25,601,689 | 1,499,756 | 25,831,324 |
| Commodities: | | | | | |
| Equipment | 191,725 | 196,125 | 146,766 | 49,359 | 133,775 |
| Other commodities | 4,876,869 | 4,869,100 | 3,698,186 | 1,170,914 | 4,498,034 |
| Total commodities | 5,068,594 | 5,065,225 | 3,844,952 | 1,220,273 | 4,631,809 |
| Contractual services: | | | | | |
| Professional services | 2,731,715 | 2,975,562 | 2,089,201 | 886,361 | 2,587,449 |
| Utilities | 943,616 | 945,839 | 844,340 | 101,499 | 836,592 |
| Repairs and maintenance | 52,090 | 68,604 | 51,701 | 16,903 | 51,358 |
| Rentals | 201,740 | 223,794 | 223,598 | 196 | 207,614 |
| Travel expenditure | 2,263 | 2,263 | 121 | 2,142 | 442 |
| Training and education | 130,668 | 113,827 | 65,366 | 48,461 | 78,695 |
| Other contractual services | 2,645,354 | 2,400,654 | 594,794 | 1,805,860 | 384,438 |
| Total contractual services | 6,707,446 | 6,730,543 | 3,869,121 | 2,861,422 | 4,146,588 |
| Total public health | 38,877,485 | 38,897,213 | 33,315,762 | 5,581,451 | 34,609,721 |
| Capital Outlay | | | | | |
| Capital outlay | 967,009 | 947,281 | 305,000 | 642,281 | 132,262 |
| Total capital outlay | 967,009 | 947,281 | 305,000 | 642,281 | 132,262 |
| Total expenditures | 39,844,494 | 39,844,494 | 33,620,762 | 6,223,732 | 34,741,983 |
| Excess (deficiency) of revenues over expenditures | (2,000,000) | (2,000,000) | 645,792 | 2,645,792 | (5,945,318) |
| Other Financing Sources | | | | | |
| Transfers in | 2,000,000 | 2,000,000 | 3,844,365 | 1,844,365 | 2,700,000 |
| Total other financing sources | 2,000,000 | 2,000,000 | 3,844,365 | 1,844,365 | 2,700,000 |
| Net change in fund balance | \$ - | \$ - | 4,490,157 | \$ 4,490,157 | (3,245,318) |
| Fund Balance, Beginning | | | 3,145,257 | | 6,390,575 |
| Fund Balance, Ending | | | \$ 7,635,414 | | \$ 3,145,257 |

See notes to required supplementary information

DuPage County, Illinois

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Coronavirus Relief Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

B-11

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|-----------------------------------------------------|--------------------|-----------------|----------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 161,042,598 | \$ 134,892,945 | \$ (26,149,653) | \$ - |
| Investment income | - | - | 169,576 | 169,576 | - |
| Total revenues | - | 161,042,598 | 135,062,521 | (25,980,077) | - |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Salaries | - | 246,206 | 24,770 | 221,436 | - |
| Benefits | - | 84,186 | 5,853 | 78,333 | - |
| Total personnel services | - | 330,392 | 30,623 | 299,769 | - |
| Commodities: | | | | | |
| Equipment | - | 1,553,829 | 1,181,398 | 372,431 | - |
| Other commodities | - | 2,717,765 | 2,360,249 | 357,516 | - |
| Total commodities | - | 4,271,594 | 3,541,647 | 729,947 | - |
| Contractual services: | | | | | |
| Professional services | - | 3,943,161 | 1,724,144 | 2,219,017 | - |
| Utilities | - | 315,750 | 196,786 | 118,964 | - |
| Repairs and maintenance | - | 60,815 | 24,531 | 36,284 | - |
| Rentals | - | 78,043 | 17,597 | 60,446 | - |
| Travel expenditure | - | 44,638 | 1,236 | 43,402 | - |
| Other contractual services | - | 80,851,570 | 73,672,209 | 7,179,361 | - |
| Total contractual services | - | 85,293,977 | 75,636,503 | 9,657,474 | - |
| Total general government | - | 89,895,963 | 79,208,773 | 10,687,190 | - |
| Capital Outlay | | | | | |
| Capital outlay | - | 16,752,464 | 10,509,195 | 6,243,269 | - |
| Total capital outlay | - | 16,752,464 | 10,509,195 | 6,243,269 | - |
| Total expenditures | - | 106,648,427 | 89,717,968 | 16,930,459 | - |
| Excess (deficiency) of revenue over expenditures | - | 54,394,171 | 45,344,553 | 9,049,618 | - |
| Other Financing Uses | | | | | |
| Transfers out | - | (54,394,171) | (45,174,976) | (9,219,195) | - |
| Total other financing uses | - | (54,394,171) | (45,174,976) | (9,219,195) | - |
| Net change in fund balance | \$ - | \$ - | 169,577 | \$ 169,577 | - |
| Fund Balance, Beginning | | | - | | - |
| Fund Balance, Ending | | | \$ 169,577 | | \$ - |

See notes to required supplementary information

DuPage County, Illinois

Notes to Required Supplementary Information
Year Ended November 30, 2020

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 Reconciliationss

| | <u>Revenues</u> | <u>Expenditures</u> |
|----------------------------------------|----------------------|----------------------|
| Health Department Fund Budgetary Basis | \$ 45,118,521 | \$ 46,276,448 |
| To adjust revenues for vaccines | 286,842 | - |
| To adjust expenditures for vaccines | <u>-</u> | <u>343,430</u> |
| Health Department Fund GAAP Basis | <u>\$ 45,405,363</u> | <u>\$ 46,619,878</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-1

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|-----------------------------------------|--------------------|-----------------|----------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes: | | | | | |
| Property taxes | \$ 24,527,700 | \$ 24,527,700 | \$ 24,557,060 | \$ 29,360 | \$ 23,111,362 |
| Retailers occupation tax | 7,100,000 | 7,100,000 | 7,804,656 | 704,656 | 7,366,433 |
| County-wide sales tax | 42,000,000 | 42,000,000 | 39,517,665 | (2,482,335) | 42,444,812 |
| RTA sales tax | 51,500,000 | 51,500,000 | 49,736,661 | (1,763,339) | 51,928,290 |
| Other tax | 4,660,000 | 4,660,000 | 4,335,126 | (324,874) | 4,687,682 |
| Total taxes | 129,787,700 | 129,787,700 | 125,951,168 | (3,836,532) | 129,538,579 |
| Fees, licenses and permits: | | | | | |
| Liquor licenses | 141,000 | 141,000 | 141,836 | 836 | 127,724 |
| Cable franchise license | 1,300,000 | 1,300,000 | 1,219,224 | (80,776) | 1,360,268 |
| Charitable games license | 5,000 | 5,000 | 257 | (4,743) | - |
| Total fees, licenses and permits | 1,446,000 | 1,446,000 | 1,361,317 | (84,683) | 1,487,992 |
| Intergovernmental revenue: | | | | | |
| State income tax | 10,100,000 | 10,100,000 | 10,476,445 | 376,445 | 10,261,469 |
| Personal property replacement taxes | 3,272,788 | 3,272,788 | 2,941,032 | (331,756) | 3,290,689 |
| Other state reimbursement | 5,248,642 | 7,064,306 | 5,702,524 | (1,361,782) | 3,830,510 |
| Other federal reimbursement | 385,848 | 385,848 | 768,394 | 382,546 | 744,959 |
| Other governmental agency reimbursement | 1,499,595 | 1,499,595 | 1,487,797 | (11,798) | 1,373,126 |
| Total intergovernmental | 20,506,873 | 22,322,537 | 21,376,192 | (946,345) | 19,500,753 |
| Charges for services: | | | | | |
| County Board | - | - | 25,000 | 25,000 | - |
| Clerk of the Circuit Court | 14,041,942 | 14,041,942 | 10,308,625 | (3,733,317) | 9,853,002 |
| Family Center | 167,200 | 167,200 | 153,001 | (14,199) | 167,784 |
| Psychological services | - | - | - | - | - |
| Circuit Court probation | 87,000 | 87,000 | 45,359 | (41,641) | 91,569 |
| DUI evaluation program | 630,000 | 630,000 | 378,508 | (251,492) | 570,813 |
| Public Defender | 60,000 | 60,000 | 36,016 | (23,984) | 79,926 |
| State's Attorney Children's Center | 63,500 | 63,500 | 65,618 | 2,118 | 146,724 |
| State's Attorney | 35,000 | 35,000 | 141,131 | 106,131 | 195,572 |
| Jail | 305,000 | 305,000 | 227,242 | (77,758) | 380,211 |
| Sheriff's Merit Commission | 6,000 | 6,000 | 9,560 | 3,560 | 6,060 |
| Sheriff | 1,241,754 | 1,241,754 | 459,584 | (782,170) | 927,144 |
| County Treasurer | 10,000 | 10,000 | 8,152 | (1,848) | 10,463 |
| Recorder of Deeds | 2,400,000 | 2,400,000 | 4,120,664 | 1,720,664 | 2,947,361 |
| County Clerk | 671,700 | 671,700 | 482,944 | (188,756) | 664,395 |
| Board of Election Commission | - | - | - | - | 5,771 |
| Finance | 100,000 | 100,000 | 180,266 | 80,266 | 245,223 |
| Information technology | 92,015 | 92,015 | 95,459 | 3,444 | 60,706 |
| Facilities management | 40,000 | 40,000 | 48,580 | 8,580 | 48,580 |
| Total charges for services | 19,951,111 | 19,951,111 | 16,785,709 | (3,165,402) | 16,401,304 |
| Fines and forfeitures: | | | | | |
| State's Attorney | 1,350,000 | 1,350,000 | 598,703 | (751,297) | 1,274,748 |
| Sheriff | 11,750 | 11,750 | 55,389 | 43,639 | 15,449 |
| County Clerk | 9,500 | 9,500 | 7,021 | (2,479) | 15,855 |
| Clerk of the Circuit Court | 1,680,540 | 1,680,540 | 3,090,606 | 1,410,066 | 6,695,636 |
| County Treasurer | 4,010,000 | 4,010,000 | 4,489,909 | 479,909 | 4,533,140 |
| County Board | - | - | - | - | - |
| Total fines and forfeitures | 7,061,790 | 7,061,790 | 8,241,628 | 1,179,838 | 12,534,828 |
| Investment income | 425,000 | 425,000 | 869,229 | 444,229 | 1,200,777 |
| Miscellaneous | 3,111,574 | 3,111,574 | 2,293,491 | (818,083) | 2,970,973 |
| Total revenues | \$ 182,290,048 | \$ 184,105,712 | \$ 176,878,734 | \$ (7,226,978) | \$ 183,635,206 |

DuPage County, Illinois

General Fund

Schedule of Expenditures - Final Budget and Actual - By Department

Year Ended November 30, 2020

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 | |
| Expenditures | | | | | | | | | | | |
| General government: | | | | | | | | | | | |
| County Board | \$ 2,079,227 | \$ 2,047,144 | \$ 5,950 | \$ 4,944 | \$ 95,842 | \$ 65,876 | \$ - | \$ - | \$ 2,181,019 | \$ 2,117,964 | \$ 63,055 |
| Liquor Control Commission | - | - | - | - | 2,500 | 186 | - | - | 2,500 | 186 | 2,314 |
| Ethics Commission | 2,500 | 875 | - | - | 15,000 | 4,636 | - | - | 17,500 | 5,511 | 11,989 |
| Facilities Management | 5,751,233 | 5,742,560 | 992,900 | 827,020 | 5,554,029 | 5,062,243 | - | - | 12,298,162 | 11,631,823 | 666,339 |
| Grounds | 480,304 | 404,574 | 213,775 | 136,457 | 10,000 | 9,310 | - | - | 704,079 | 550,341 | 153,738 |
| Information Technology | 3,678,219 | 3,665,730 | 345,000 | 61,694 | 5,116,462 | 3,381,925 | - | - | 9,139,681 | 7,109,349 | 2,030,332 |
| DUJIS-PRMS | 386,059 | 378,117 | 3,600 | 2,408 | 57,350 | - | - | - | 447,009 | 380,525 | 66,484 |
| Human Resources | 1,252,857 | 1,128,749 | 13,482 | 8,820 | 563,370 | 304,562 | - | - | 1,829,709 | 1,442,131 | 387,578 |
| Campus Security | 330,781 | 326,159 | 28,856 | 26,322 | 1,014,272 | 916,557 | - | - | 1,373,909 | 1,269,038 | 104,871 |
| Credit Union | 196,398 | 196,394 | - | - | - | - | - | - | 196,398 | 196,394 | 4 |
| General Finance | 2,238,627 | 1,969,423 | 205,500 | 119,532 | 921,274 | 658,237 | - | - | 3,365,401 | 2,747,192 | 618,209 |
| General Fund, Capital | - | - | - | - | - | - | 2,989,499 | 2,522,494 | 2,989,499 | 2,522,494 | 467,005 |
| General Fund Special Accounts | 532,060 | - | 480,000 | 305,169 | 3,290,801 | 2,812,934 | - | - | 4,302,861 | 3,118,103 | 1,184,758 |
| General Fund Insurance | - | - | - | - | 329,074 | 328,991 | - | - | 329,074 | 328,991 | 83 |
| Supervisor of Assessments | 1,086,356 | 911,789 | 3,033 | 1,968 | 302,452 | 130,960 | - | - | 1,391,841 | 1,044,717 | 347,124 |
| Board of Tax Review | 204,738 | 193,344 | 800 | 779 | 5,740 | 4,377 | - | - | 211,278 | 198,500 | 12,778 |
| County Auditor | 803,866 | 803,865 | 750 | 309 | 9,535 | 5,355 | - | - | 814,151 | 809,529 | 4,622 |
| County Clerk | 1,291,658 | 1,279,257 | 15,320 | 12,086 | 3,330 | 2,393 | - | - | 1,310,308 | 1,293,736 | 16,572 |
| County Clerk - Elections | 2,272,883 | 2,039,698 | 1,467,930 | 1,410,169 | 4,930,292 | 4,753,377 | - | - | 8,671,105 | 8,203,244 | 467,861 |
| Recorder of Deeds | 1,635,274 | 1,567,926 | 15,500 | 10,996 | 179,950 | 158,535 | - | - | 1,830,724 | 1,737,457 | 93,267 |
| Sheriff's Merit Commission | 27,200 | 27,076 | 2,908 | 319 | 74,758 | 34,655 | - | - | 104,866 | 62,050 | 42,816 |
| County Treasurer | 1,544,626 | 1,538,548 | 10,403 | 9,906 | 243,460 | 196,313 | - | - | 1,798,489 | 1,744,767 | 53,722 |
| Total general government | 25,794,866 | 24,221,228 | 3,805,707 | 2,938,898 | 22,719,491 | 18,831,422 | 2,989,499 | 2,522,494 | 55,309,563 | 48,514,042 | 6,795,521 |
| Public safety: | | | | | | | | | | | |
| Office of Emergency Management | 878,082 | 855,678 | 14,000 | 3,561 | 64,800 | 43,492 | - | - | 956,882 | 902,731 | 54,151 |
| County Coroner | 1,445,342 | 1,443,869 | - | - | 300,000 | 290,730 | - | - | 1,745,342 | 1,734,599 | 10,743 |
| Sheriff | 2,450,729 | 2,440,173 | 509,800 | 507,049 | 715,188 | 641,391 | - | - | 3,675,717 | 3,588,613 | 87,104 |
| Radio Dispatch | 1,283,041 | 1,283,037 | 38,225 | 12,728 | - | - | - | - | 1,321,266 | 1,295,765 | 25,501 |
| Crisis Intervention Training | - | - | 6,400 | 1,334 | 96,500 | 80,118 | - | - | 102,900 | 81,452 | 21,448 |
| Crime Laboratory | 1,091,562 | 1,091,562 | 30,000 | 29,215 | 74,500 | 74,287 | - | - | 1,196,062 | 1,195,064 | 998 |
| Court Security | 7,463,142 | 7,463,138 | 10,213 | 2,556 | 10,920 | 250 | - | - | 7,484,275 | 7,465,944 | 18,331 |
| Jail | 23,298,376 | 23,298,365 | 1,092,476 | 1,092,474 | 629,209 | 596,704 | - | - | 25,020,061 | 24,987,543 | 32,518 |
| Law Enforcement Bureau | 14,032,452 | 14,031,883 | 267,098 | 244,228 | 258,893 | 224,915 | - | - | 14,558,443 | 14,501,026 | 57,417 |
| Total public safety | 51,942,726 | 51,907,705 | 1,968,212 | 1,893,145 | 2,150,010 | 1,951,887 | - | - | 56,060,948 | 55,752,737 | 308,211 |
| Public services: | | | | | | | | | | | |
| Veterans Assistance Commission | 177,042 | 177,041 | 1,489 | 1,115 | 248,444 | 197,435 | - | - | 426,975 | 375,591 | 51,384 |
| Outside Agency Support Service | - | - | - | - | 1,000,000 | 998,170 | - | - | 1,000,000 | 998,170 | 1,830 |
| Family Center | 410,391 | 307,209 | 1,000 | - | 3,650 | - | - | - | 415,041 | 307,209 | 107,832 |
| Human Services | 1,104,017 | 906,989 | 10,500 | 4,426 | 1,075,193 | 813,737 | - | - | 2,189,710 | 1,725,152 | 464,558 |
| Total public services | 1,691,450 | 1,391,239 | 12,989 | 5,541 | 2,327,287 | 2,009,342 | - | - | 4,031,726 | 3,406,122 | 625,604 |

DuPage County, Illinois

General Fund

Schedule of Expenditures - Final Budget and Actual - By Department

Year Ended November 30, 2020

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 | \$ 2,099,346 | \$ 2,097,302 | \$ 63,900 | \$ 52,114 | \$ 420,468 | \$ 326,261 | \$ - | \$ - | \$ 2,583,714 | \$ 2,475,677 | \$ 108,037 |
| Jury Commission | 326,276 | 279,570 | 36,450 | 26,173 | 302,372 | 113,471 | - | - | 665,098 | 419,214 | 245,884 |
| Circuit Court Probation | 10,868,238 | 10,346,854 | 428 | 58 | 353,300 | 326,655 | - | - | 11,221,966 | 10,673,567 | 548,399 |
| DUI Evaluation Program | 729,501 | 630,189 | 2,500 | 331 | 24,550 | 7,065 | - | - | 756,551 | 637,585 | 118,966 |
| Public Defender | 3,495,869 | 3,489,472 | 25,000 | 19,002 | 179,060 | 136,636 | - | - | 3,699,929 | 3,645,110 | 54,819 |
| State's Attorney | 10,515,761 | 10,337,652 | 105,000 | 85,938 | 1,048,341 | 331,193 | - | - | 11,669,102 | 10,754,783 | 914,319 |
| SA, Children's Center | 774,925 | 765,766 | 4,000 | 238 | 80,544 | 60,195 | - | - | 859,469 | 826,199 | 33,270 |
| Clerk of the Circuit Court | 8,991,930 | 8,946,455 | 55,000 | 42,654 | 475,050 | 405,865 | - | - | 9,521,980 | 9,394,974 | 127,006 |
| Total judicial | 37,801,846 | 36,893,260 | 292,278 | 226,508 | 2,883,685 | 1,707,341 | - | - | 40,977,809 | 38,827,109 | 2,150,700 |
| Educational services: | | | | | | | | | | | |
| Regional Office of Education | 859,312 | 856,542 | 21,377 | 21,369 | 159,840 | 159,710 | - | - | 1,040,529 | 1,037,621 | 2,908 |
| Total educational services | 859,312 | 856,542 | 21,377 | 21,369 | 159,840 | 159,710 | - | - | 1,040,529 | 1,037,621 | 2,908 |
| Total expenditures | <u>\$ 118,090,200</u> | <u>\$ 115,269,974</u> | <u>\$ 6,100,563</u> | <u>\$ 5,085,461</u> | <u>\$ 30,240,313</u> | <u>\$ 24,659,702</u> | <u>\$ 2,989,499</u> | <u>\$ 2,522,494</u> | <u>\$ 157,420,575</u> | <u>\$ 147,537,631</u> | <u>\$ 9,882,944</u> |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|---------------------------------------|--------------------|-----------------|--------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| County Board | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 1,755,052 | \$ 1,755,052 | \$ 1,722,970 | \$ 32,082 | \$ 1,777,242 |
| Benefits | 5,400 | 324,175 | 324,174 | 1 | 281,703 |
| Total personnel services | 1,760,452 | 2,079,227 | 2,047,144 | 32,083 | 2,058,945 |
| Commodities: | | | | | |
| Equipment | 450 | 450 | - | 450 | 467 |
| Other commodities | 4,500 | 5,500 | 4,944 | 556 | 4,493 |
| Total commodities | 4,950 | 5,950 | 4,944 | 1,006 | 4,960 |
| Contractual services: | | | | | |
| Professional services | 18,684 | 17,684 | 5,833 | 11,851 | 6,941 |
| Travel expenditure | 19,000 | 19,000 | 7,955 | 11,045 | 10,884 |
| Training and education | 55,158 | 55,158 | 51,878 | 3,280 | 52,003 |
| Other contractual services | 4,000 | 4,000 | 210 | 3,790 | 1,895 |
| Total contractual services | 96,842 | 95,842 | 65,876 | 29,966 | 71,723 |
| Total county board | 1,862,244 | 2,181,019 | 2,117,964 | 63,055 | 2,135,628 |
| Board of Election Commission | | | | | |
| Personnel services: | | | | | |
| Salaries | - | - | - | - | 1,279,301 |
| Benefits | - | - | - | - | 151,693 |
| Total personnel services | - | - | - | - | 1,430,994 |
| Commodities: | | | | | |
| Equipment | - | - | - | - | 43,528 |
| Other commodities | - | - | - | - | 38,141 |
| Total commodities | - | - | - | - | 81,669 |
| Contractual services: | | | | | |
| Professional services | - | - | - | - | 347,228 |
| Utilities | - | - | - | - | 60,141 |
| Repairs and maintenance | - | - | - | - | 71,439 |
| Rentals | - | - | - | - | 289,205 |
| Travel expenditure | - | - | - | - | 9,812 |
| Training and education | - | - | - | - | 2,970 |
| Other contractual services | - | - | - | - | 1,314,424 |
| Total contractual services | - | - | - | - | 2,095,219 |
| Total board of election commission | - | - | - | - | 3,607,882 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | Variance With Final Budget (Negative) | 2019 Actual |
|------------------------------------|--------------------|-----------------|------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Liquor Control Commission | | | | | |
| Contractual services: | | | | | |
| Professional services | \$ 2,500 | \$ 2,500 | \$ 186 | \$ 2,314 | \$ 90 |
| Total contractual services | 2,500 | 2,500 | 186 | 2,314 | 90 |
| Total liquor control commission | 2,500 | 2,500 | 186 | 2,314 | 90 |
| Ethics Commission | | | | | |
| Personnel services: | | | | | |
| Salaries | 2,500 | 2,500 | 875 | 1,625 | 1,925 |
| Total personnel services | 2,500 | 2,500 | 875 | 1,625 | 1,925 |
| Contractual services: | | | | | |
| Professional services | 15,000 | 15,000 | 4,636 | 10,364 | 16,750 |
| Total contractual services | 15,000 | 15,000 | 4,636 | 10,364 | 16,750 |
| Total ethics commission | 17,500 | 17,500 | 5,511 | 11,989 | 18,675 |
| Facilities Management | | | | | |
| Personnel services: | | | | | |
| Salaries | 4,823,812 | 4,873,850 | 4,865,179 | 8,671 | 4,741,992 |
| Benefits | - | 877,383 | 877,381 | 2 | 873,667 |
| Total personnel services | 4,823,812 | 5,751,233 | 5,742,560 | 8,673 | 5,615,659 |
| Commodities: | | | | | |
| Equipment | 120,000 | 120,000 | 119,044 | 956 | 127,444 |
| Other commodities | 872,900 | 872,900 | 707,976 | 164,924 | 689,902 |
| Total commodities | 992,900 | 992,900 | 827,020 | 165,880 | 817,346 |
| Contractual services: | | | | | |
| Professional services | 95,250 | 145,250 | 87,450 | 57,800 | 95,296 |
| Utilities | 3,688,000 | 3,583,290 | 3,283,576 | 299,714 | 3,241,323 |
| Repairs and maintenance | 1,275,944 | 1,236,502 | 1,212,679 | 23,823 | 1,186,573 |
| Rentals | 419,087 | 405,809 | 305,080 | 100,729 | 147,144 |
| Travel expenditure | 1,235 | 1,235 | 81 | 1,154 | 686 |
| Training and education | 11,666 | 16,108 | 10,221 | 5,887 | 5,677 |
| Other contractual services | 142,557 | 165,835 | 163,156 | 2,679 | 125,892 |
| Total contractual services | 5,633,739 | 5,554,029 | 5,062,243 | 491,786 | 4,802,591 |
| Total facilities management | 11,450,451 | 12,298,162 | 11,631,823 | 666,339 | 11,235,596 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|-------------------------------|--------------------|-----------------|------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| Grounds | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 370,010 | \$ 368,410 | \$ 292,680 | \$ 75,730 | \$ - |
| Benefits | 4,000 | 111,894 | 111,894 | - | - |
| Total personnel services | 374,010 | 480,304 | 404,574 | 75,730 | - |
| Commodities: | | | | | |
| Equipment | 6,000 | 6,000 | 370 | 5,630 | - |
| Other commodities | 214,800 | 207,775 | 136,087 | 71,688 | - |
| Total commodities | 220,800 | 213,775 | 136,457 | 77,318 | - |
| Contractual services: | | | | | |
| Other contractual services | 10,000 | 10,000 | 9,310 | 690 | - |
| Total contractual services | 10,000 | 10,000 | 9,310 | 690 | - |
| Total grounds | 604,810 | 704,079 | 550,341 | 153,738 | - |
| Information Technology | | | | | |
| Personnel services: | | | | | |
| Salaries | 3,281,527 | 3,298,120 | 3,285,631 | 12,489 | 3,218,911 |
| Benefits | - | 380,099 | 380,099 | - | 484,496 |
| Total personnel services | 3,281,527 | 3,678,219 | 3,665,730 | 12,489 | 3,703,407 |
| Commodities: | | | | | |
| Equipment | 167,000 | 342,000 | 60,344 | 281,656 | 436,347 |
| Other commodities | 3,000 | 3,000 | 1,350 | 1,650 | 5,530 |
| Total commodities | 170,000 | 345,000 | 61,694 | 283,306 | 441,877 |
| Contractual services: | | | | | |
| Professional services | 608,700 | 533,446 | 468,244 | 65,202 | 453,357 |
| Utilities | 449,000 | 432,984 | 325,404 | 107,580 | 323,859 |
| Repairs and maintenance | 204,462 | 204,462 | 122,664 | 81,798 | 175,267 |
| Rentals | 327,220 | 127,220 | 101,907 | 25,313 | 252,905 |
| Travel expenditure | 1,850 | 1,850 | 321 | 1,529 | 850 |
| Training and education | 26,200 | 33,320 | 33,320 | - | 57,743 |
| Other contractual services | 2,205,375 | 3,783,180 | 2,330,065 | 1,453,115 | 1,929,592 |
| Total contractual services | 3,822,807 | 5,116,462 | 3,381,925 | 1,734,537 | 3,193,573 |
| Total information technology | 7,274,334 | 9,139,681 | 7,109,349 | 2,030,332 | 7,338,857 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|----------------------------|--------------------|-----------------|------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| DUJIS-PRMS | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 340,214 | \$ 340,214 | \$ 332,272 | \$ 7,942 | \$ 188,123 |
| Benefits | - | 45,845 | 45,845 | - | 39,753 |
| Total personnel services | 340,214 | 386,059 | 378,117 | 7,942 | 227,876 |
| Commodities: | | | | | |
| Equipment | 3,600 | 3,600 | 2,408 | 1,192 | 1,218 |
| Total commodities | 3,600 | 3,600 | 2,408 | 1,192 | 1,218 |
| Contractual services: | | | | | |
| Professional services | 50,000 | 50,000 | - | 50,000 | - |
| Travel expenditure | 7,250 | 7,250 | - | 7,250 | - |
| Training and education | 100 | 100 | - | 100 | - |
| Total contractual services | 57,350 | 57,350 | - | 57,350 | - |
| Total DUJIS-PRMS | 401,164 | 447,009 | 380,525 | 66,484 | 229,094 |
| Human Resources | | | | | |
| Personnel services: | | | | | |
| Salaries | 1,049,579 | 1,049,579 | 943,619 | 105,960 | 894,006 |
| Benefits | 35,000 | 203,278 | 185,130 | 18,148 | 172,083 |
| Total personnel services | 1,084,579 | 1,252,857 | 1,128,749 | 124,108 | 1,066,089 |
| Commodities: | | | | | |
| Equipment | 3,500 | 3,500 | 951 | 2,549 | 792 |
| Other commodities | 9,982 | 9,982 | 7,869 | 2,113 | 6,296 |
| Total commodities | 13,482 | 13,482 | 8,820 | 4,662 | 7,088 |
| Contractual services: | | | | | |
| Professional services | 235,729 | 235,729 | 217,959 | 17,770 | 222,284 |
| Travel expenditure | 100 | 100 | - | 100 | 73 |
| Training and education | 5,000 | 5,190 | 3,617 | 1,573 | 2,957 |
| Other contractual services | 18,667 | 322,351 | 82,986 | 239,365 | 18,485 |
| Total contractual services | 259,496 | 563,370 | 304,562 | 258,808 | 243,799 |
| Total human resources | 1,357,557 | 1,829,709 | 1,442,131 | 387,578 | 1,316,976 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|----------------------------|----------------------------|-------------------------|---------------|----------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| Campus Security | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 279,362 | \$ 279,362 | \$ 274,740 | \$ 4,622 | \$ 270,865 |
| Benefits | - | 51,419 | 51,419 | - | 51,144 |
| Total personnel services | 279,362 | 330,781 | 326,159 | 4,622 | 322,009 |
| Commodities: | | | | | |
| Equipment | 13,352 | 8,552 | 7,716 | 836 | 2,646 |
| Other commodities | 15,504 | 20,304 | 18,606 | 1,698 | 9,783 |
| Total commodities | 28,856 | 28,856 | 26,322 | 2,534 | 12,429 |
| Contractual services: | | | | | |
| Professional services | 970,634 | 964,334 | 872,548 | 91,786 | 839,096 |
| Repairs and maintenance | 37,968 | 44,268 | 39,524 | 4,744 | 54,425 |
| Travel expenditure | 500 | 500 | 45 | 455 | 10 |
| Training and education | 450 | 450 | 195 | 255 | 195 |
| Other contractual services | 4,720 | 4,720 | 4,245 | 475 | 2,072 |
| Total contractual services | 1,014,272 | 1,014,272 | 916,557 | 97,715 | 895,798 |
| Total campus security | 1,322,490 | 1,373,909 | 1,269,038 | 104,871 | 1,230,236 |
| Credit Union | | | | | |
| Personnel services: | | | | | |
| Salaries | 172,526 | 176,824 | 176,821 | 3 | 178,942 |
| Benefits | - | 19,574 | 19,573 | 1 | 68,147 |
| Total personnel services | 172,526 | 196,398 | 196,394 | 4 | 247,089 |
| Total credit union | 172,526 | 196,398 | 196,394 | 4 | 247,089 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|----------------------------------------|--------------------|-----------------|--------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| General Finance | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 2,010,319 | \$ 1,965,709 | \$ 1,696,507 | \$ 269,202 | \$ 1,723,727 |
| Benefits | - | 272,918 | 272,916 | 2 | 345,583 |
| Total personnel services | 2,010,319 | 2,238,627 | 1,969,423 | 269,204 | 2,069,310 |
| Commodities: | | | | | |
| Equipment | 2,500 | 2,517 | 886 | 1,631 | 261 |
| Other commodities | 203,000 | 202,983 | 118,646 | 84,337 | 166,501 |
| Total commodities | 205,500 | 205,500 | 119,532 | 85,968 | 166,762 |
| Contractual services: | | | | | |
| Professional services | 418,660 | 418,660 | 304,934 | 113,726 | 299,109 |
| Repairs and maintenance | 1,200 | 1,200 | 1,030 | 170 | 3,053 |
| Rentals | 287,900 | 287,900 | 207,010 | 80,890 | 184,151 |
| Travel expenditure | 3,500 | 3,500 | 57 | 3,443 | 8 |
| Training and education | 11,000 | 11,000 | 1,715 | 9,285 | 9,345 |
| Other contractual services | 199,014 | 199,014 | 143,491 | 55,523 | 170,568 |
| Total contractual services | 921,274 | 921,274 | 658,237 | 263,037 | 666,234 |
| Total general finance | 3,137,093 | 3,365,401 | 2,747,192 | 618,209 | 2,902,306 |
| General Fund - Capital | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | 1,767,890 | 2,989,499 | 2,522,494 | 467,005 | 1,884,305 |
| Total capital outlay | 1,767,890 | 2,989,499 | 2,522,494 | 467,005 | 1,884,305 |
| Total general fund, capital | 1,767,890 | 2,989,499 | 2,522,494 | 467,005 | 1,884,305 |
| General Fund Special Accounts | | | | | |
| Personnel services: | | | | | |
| Salaries | 1,000,000 | 532,060 | - | 532,060 | - |
| Benefits | 3,500,000 | - | - | - | - |
| Total personnel services | 4,500,000 | 532,060 | - | 532,060 | - |
| Commodities: | | | | | |
| Other commodities | 600,000 | 480,000 | 305,169 | 174,831 | 371,231 |
| Total commodities | 600,000 | 480,000 | 305,169 | 174,831 | 371,231 |
| Contractual services: | | | | | |
| Professional services | 1,296,078 | 1,446,078 | 1,258,110 | 187,968 | 1,182,382 |
| Repairs and maintenance | 383,500 | 333,500 | 242,280 | 91,220 | 275,520 |
| Matching funds / contributions | 938,000 | 888,000 | 887,000 | 1,000 | 999,257 |
| Other contractual services | 618,300 | 623,223 | 425,544 | 197,679 | 578,291 |
| Total contractual services | 3,235,878 | 3,290,801 | 2,812,934 | 477,867 | 3,035,450 |
| Total general fund special accounts | 8,335,878 | 4,302,861 | 3,118,103 | 1,184,758 | 3,406,681 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|------------------------------------|--------------------|-----------------|-----------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| General Fund Insurance | | | | | |
| Personnel services: | | | | | |
| Benefits | \$ 13,248,000 | \$ - | \$ - | \$ - | \$ - |
| Total personnel services | 13,248,000 | - | - | - | - |
| Contractual services: | | | | | |
| Professional services | 120,000 | 125,432 | 125,431 | 1 | 157,604 |
| Insurance | 250,000 | 203,642 | 203,560 | 82 | 204,187 |
| Total contractual services | 370,000 | 329,074 | 328,991 | 83 | 361,791 |
| Total general fund insurance | 13,618,000 | 329,074 | 328,991 | 83 | 361,791 |
| Supervisor of Assessments | | | | | |
| Personnel services: | | | | | |
| Salaries | 881,923 | 910,808 | 736,242 | 174,566 | 673,776 |
| Benefits | - | 175,548 | 175,547 | 1 | 158,636 |
| Total personnel services | 881,923 | 1,086,356 | 911,789 | 174,567 | 832,412 |
| Commodities: | | | | | |
| Equipment | 1,000 | 1,000 | - | 1,000 | 251 |
| Other commodities | 2,033 | 2,033 | 1,968 | 65 | 3,195 |
| Total commodities | 3,033 | 3,033 | 1,968 | 1,065 | 3,446 |
| Contractual services: | | | | | |
| Professional services | 44,025 | 14,025 | - | 14,025 | - |
| Repairs and maintenance | 3,200 | 3,200 | - | 3,200 | - |
| Travel expenditure | 1,000 | 1,000 | 204 | 796 | 120 |
| Training and education | 6,800 | 6,800 | 4,673 | 2,127 | 4,170 |
| Other contractual services | 277,427 | 277,427 | 126,083 | 151,344 | 404,016 |
| Total contractual services | 332,452 | 302,452 | 130,960 | 171,492 | 408,306 |
| Total supervisor of assessments | 1,217,408 | 1,391,841 | 1,044,717 | 347,124 | 1,244,164 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|----------------------------|--------------------|-----------------|------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| Board of Tax Review | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 160,314 | \$ 161,429 | \$ 150,036 | \$ 11,393 | \$ 136,619 |
| Benefits | - | 43,309 | 43,308 | 1 | 42,629 |
| Total personnel services | 160,314 | 204,738 | 193,344 | 11,394 | 179,248 |
| Commodities: | | | | | |
| Other commodities | 800 | 800 | 779 | 21 | 772 |
| Total commodities | 800 | 800 | 779 | 21 | 772 |
| Contractual services: | | | | | |
| Travel expenditure | 5,000 | 5,000 | 3,937 | 1,063 | 4,911 |
| Training and education | 440 | 440 | 440 | - | 420 |
| Other contractual services | 300 | 300 | - | 300 | - |
| Total contractual services | 5,740 | 5,740 | 4,377 | 1,363 | 5,331 |
| Total board of tax review | 166,854 | 211,278 | 198,500 | 12,778 | 185,351 |
| County Auditor | | | | | |
| Personnel services: | | | | | |
| Salaries | 579,406 | 590,157 | 590,157 | - | 576,744 |
| Benefits | 5,400 | 213,709 | 213,708 | 1 | 127,483 |
| Total personnel services | 584,806 | 803,866 | 803,865 | 1 | 704,227 |
| Commodities: | | | | | |
| Equipment | 500 | 500 | 72 | 428 | 64 |
| Other commodities | 250 | 250 | 237 | 13 | 2,803 |
| Total commodities | 750 | 750 | 309 | 441 | 2,867 |
| Contractual services: | | | | | |
| Travel expenditure | 750 | 750 | - | 750 | 901 |
| Training and education | 8,725 | 8,675 | 5,267 | 3,408 | 5,368 |
| Other contractual services | 60 | 110 | 88 | 22 | 901 |
| Total contractual services | 9,535 | 9,535 | 5,355 | 4,180 | 7,170 |
| Total county auditor | 595,091 | 814,151 | 809,529 | 4,622 | 714,264 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|---------------------------------|--------------------|-----------------|--------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| County Clerk | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 1,092,830 | \$ 1,092,830 | \$ 1,086,536 | \$ 6,294 | \$ 1,057,604 |
| Benefits | 5,400 | 198,828 | 192,721 | 6,107 | 219,625 |
| Total personnel services | 1,098,230 | 1,291,658 | 1,279,257 | 12,401 | 1,277,229 |
| Commodities: | | | | | |
| Equipment | 1,400 | 1,525 | 804 | 721 | 4,241 |
| Other commodities | 14,000 | 13,795 | 11,282 | 2,513 | 5,523 |
| Total commodities | 15,400 | 15,320 | 12,086 | 3,234 | 9,764 |
| Contractual services: | | | | | |
| Repairs and maintenance | 460 | 460 | 216 | 244 | 365 |
| Travel expenditure | 400 | 400 | - | 400 | - |
| Training and education | 1,400 | 1,075 | 1,020 | 55 | 230 |
| Other contractual services | 990 | 1,395 | 1,157 | 238 | 914 |
| Total contractual services | 3,250 | 3,330 | 2,393 | 937 | 1,509 |
| Total county clerk | 1,116,880 | 1,310,308 | 1,293,736 | 16,572 | 1,288,502 |
| County Clerk - Elections | | | | | |
| Personnel services: | | | | | |
| Salaries | 1,675,202 | 1,834,924 | 1,818,760 | 16,164 | - |
| Benefits | - | 437,959 | 220,938 | 217,021 | - |
| Total personnel services | 1,675,202 | 2,272,883 | 2,039,698 | 233,185 | - |
| Commodities: | | | | | |
| Equipment | 31,265 | 968,871 | 946,930 | 21,941 | - |
| Other commodities | 97,007 | 499,059 | 463,239 | 35,820 | - |
| Total commodities | 128,272 | 1,467,930 | 1,410,169 | 57,761 | - |
| Contractual services: | | | | | |
| Professional services | 729,009 | 671,721 | 668,795 | 2,926 | - |
| Utilities | 96,698 | 116,559 | 91,803 | 24,756 | - |
| Repairs and maintenance | 40,500 | 92,488 | 87,782 | 4,706 | - |
| Rentals | 33,440 | 165,135 | 155,773 | 9,362 | - |
| Travel expenditure | 13,400 | 13,400 | 3,678 | 9,722 | - |
| Training and education | 11,045 | 11,045 | - | 11,045 | - |
| Other contractual services | 3,146,190 | 3,859,944 | 3,745,546 | 114,398 | - |
| Total contractual services | 4,070,282 | 4,930,292 | 4,753,377 | 176,915 | - |
| Total county clerk, elections | 5,873,756 | 8,671,105 | 8,203,244 | 467,861 | - |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|-------------------------------------|--------------------|-----------------|--------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| Recorder of Deeds | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 1,327,474 | \$ 1,337,474 | \$ 1,270,127 | \$ 67,347 | \$ 1,263,258 |
| Benefits | 5,400 | 297,800 | 297,799 | 1 | 263,398 |
| Total personnel services | 1,332,874 | 1,635,274 | 1,567,926 | 67,348 | 1,526,656 |
| Commodities: | | | | | |
| Equipment | 2,500 | 2,500 | 2,500 | - | 2,475 |
| Other commodities | 23,000 | 13,000 | 8,496 | 4,504 | 13,940 |
| Total commodities | 25,500 | 15,500 | 10,996 | 4,504 | 16,415 |
| Contractual services: | | | | | |
| Professional services | 50,000 | 50,000 | 50,000 | - | 50,000 |
| Repairs and maintenance | 22,500 | 22,380 | 11,193 | 11,187 | 6,692 |
| Rentals | 8,500 | 8,500 | 8,234 | 266 | 8,017 |
| Travel expenditure | 3,000 | 3,000 | 101 | 2,899 | 2,810 |
| Training and education | 2,700 | 2,700 | 1,785 | 915 | 2,405 |
| Other contractual services | 93,250 | 93,370 | 87,222 | 6,148 | 86,621 |
| Total contractual services | 179,950 | 179,950 | 158,535 | 21,415 | 156,545 |
| Total recorder of deeds | 1,538,324 | 1,830,724 | 1,737,457 | 93,267 | 1,699,616 |
| Sheriff's Merit Commission | | | | | |
| Personnel services: | | | | | |
| Salaries | 26,400 | 27,200 | 27,076 | 124 | 25,090 |
| Total personnel services | 26,400 | 27,200 | 27,076 | 124 | 25,090 |
| Commodities: | | | | | |
| Other commodities | 408 | 2,908 | 319 | 2,589 | 263 |
| Total commodities | 408 | 2,908 | 319 | 2,589 | 263 |
| Contractual services: | | | | | |
| Professional services | 77,658 | 73,811 | 33,769 | 40,042 | 29,078 |
| Other contractual services | 400 | 947 | 886 | 61 | 390 |
| Total contractual services | 78,058 | 74,758 | 34,655 | 40,103 | 29,468 |
| Total sheriff's merit commission | 104,866 | 104,866 | 62,050 | 42,816 | 54,821 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|---------------------------------------|--------------------|-----------------|--------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| County Treasurer | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 1,347,313 | \$ 1,361,834 | \$ 1,355,757 | \$ 6,077 | \$ 1,300,514 |
| Benefits | 5,400 | 182,792 | 182,791 | 1 | 129,793 |
| Total personnel services | 1,352,713 | 1,544,626 | 1,538,548 | 6,078 | 1,430,307 |
| Commodities: | | | | | |
| Equipment | 1,003 | 895 | 399 | 496 | - |
| Other commodities | 8,500 | 9,508 | 9,507 | 1 | 9,990 |
| Total commodities | 9,503 | 10,403 | 9,906 | 497 | 9,990 |
| Contractual services: | | | | | |
| Professional services | 66,000 | 66,000 | 62,306 | 3,694 | 65,418 |
| Utilities | 60 | 60 | 35 | 25 | 35 |
| Repairs and maintenance | 3,400 | 3,400 | 2,253 | 1,147 | 2,564 |
| Rentals | 1,000 | 100 | - | 100 | 2,146 |
| Travel expenditure | 100 | 100 | - | 100 | - |
| Training and education | 2,475 | 2,475 | 85 | 2,390 | 2,780 |
| Other contractual services | 171,325 | 171,325 | 131,634 | 39,691 | 142,350 |
| Total contractual services | 244,360 | 243,460 | 196,313 | 47,147 | 215,293 |
| Total county treasurer | 1,606,576 | 1,798,489 | 1,744,767 | 53,722 | 1,655,590 |
| Office of Emergency Management | | | | | |
| Personnel services: | | | | | |
| Salaries | 757,559 | 757,559 | 735,156 | 22,403 | 703,810 |
| Benefits | - | 120,523 | 120,522 | 1 | 93,096 |
| Total personnel services | 757,559 | 878,082 | 855,678 | 22,404 | 796,906 |
| Commodities: | | | | | |
| Equipment | 2,500 | 2,500 | 95 | 2,405 | 5,227 |
| Other commodities | 11,500 | 11,500 | 3,466 | 8,034 | 7,535 |
| Total commodities | 14,000 | 14,000 | 3,561 | 10,439 | 12,762 |
| Contractual services: | | | | | |
| Professional services | 49,500 | 49,373 | 37,990 | 11,383 | 38,050 |
| Utilities | 2,500 | 2,627 | 2,626 | 1 | 2,660 |
| Repairs and maintenance | 700 | 700 | - | 700 | 845 |
| Travel expenditure | 3,500 | 3,500 | 45 | 3,455 | 4,166 |
| Training and education | 2,000 | 2,000 | 354 | 1,646 | 1,818 |
| Other contractual services | 6,600 | 6,600 | 2,477 | 4,123 | 5,927 |
| Total contractual services | 64,800 | 64,800 | 43,492 | 21,308 | 53,466 |
| Total office of emergency management | 836,359 | 956,882 | 902,731 | 54,151 | 863,134 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|----------------------------|--------------------|-----------------|--------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| County Coroner | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 1,253,257 | \$ 1,288,226 | \$ 1,286,754 | \$ 1,472 | \$ 1,273,904 |
| Benefits | 5,400 | 157,116 | 157,115 | 1 | 136,566 |
| Total personnel services | 1,258,657 | 1,445,342 | 1,443,869 | 1,473 | 1,410,470 |
| Contractual services: | | | | | |
| Professional services | 300,000 | 300,000 | 290,730 | 9,270 | 283,677 |
| Total contractual services | 300,000 | 300,000 | 290,730 | 9,270 | 283,677 |
| Total county coroner | 1,558,657 | 1,745,342 | 1,734,599 | 10,743 | 1,694,147 |
| Sheriff | | | | | |
| Personnel services: | | | | | |
| Salaries | 2,993,921 | 2,058,305 | 2,047,752 | 10,553 | 2,904,702 |
| Benefits | 3,500 | 392,424 | 392,421 | 3 | 442,157 |
| Total personnel services | 2,997,421 | 2,450,729 | 2,440,173 | 10,556 | 3,346,859 |
| Commodities: | | | | | |
| Equipment | 317,399 | 217,026 | 217,026 | - | 298,839 |
| Other commodities | 466,242 | 292,774 | 290,023 | 2,751 | 283,940 |
| Total commodities | 783,641 | 509,800 | 507,049 | 2,751 | 582,779 |
| Contractual services: | | | | | |
| Professional services | 60,000 | 154,067 | 154,066 | 1 | 205,891 |
| Utilities | 260,000 | 260,000 | 235,676 | 24,324 | 254,907 |
| Repairs and maintenance | 195,000 | 187,000 | 185,154 | 1,846 | 191,769 |
| Travel expenditure | 6,500 | 5,500 | 96 | 5,404 | 1,827 |
| Training and education | 40,360 | 26,304 | 8,842 | 17,462 | 14,222 |
| Other contractual services | 95,900 | 82,317 | 57,557 | 24,760 | 75,714 |
| Total contractual services | 657,760 | 715,188 | 641,391 | 73,797 | 744,330 |
| Total sheriff | 4,438,822 | 3,675,717 | 3,588,613 | 87,104 | 4,673,968 |
| Radio Dispatch | | | | | |
| Personnel services: | | | | | |
| Salaries | 1,166,951 | 993,803 | 993,801 | 2 | 1,100,794 |
| Benefits | 4,500 | 289,238 | 289,236 | 2 | 144,764 |
| Total personnel services | 1,171,451 | 1,283,041 | 1,283,037 | 4 | 1,245,558 |
| Commodities: | | | | | |
| Equipment | 30,200 | 30,200 | 11,155 | 19,045 | 1,890 |
| Other commodities | 8,025 | 8,025 | 1,573 | 6,452 | 611 |
| Total commodities | 38,225 | 38,225 | 12,728 | 25,497 | 2,501 |
| Total radio dispatch | 1,209,676 | 1,321,266 | 1,295,765 | 25,501 | 1,248,059 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|-------------------------------------|--------------------|-----------------|-----------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| Crisis Intervention Training | | | | | |
| Commodities: | | | | | |
| Equipment | \$ 600 | \$ 600 | \$ - | \$ 600 | \$ - |
| Other commodities | 5,800 | 5,800 | 1,334 | 4,466 | 3,567 |
| Total commodities | 6,400 | 6,400 | 1,334 | 5,066 | 3,567 |
| Contractual services: | | | | | |
| Professional services | 70,000 | 70,000 | 70,000 | - | 17,500 |
| Training and education | 24,000 | 24,000 | 9,113 | 14,887 | 18,963 |
| Other contractual services | 2,500 | 2,500 | 1,005 | 1,495 | 1,902 |
| Total contractual services | 96,500 | 96,500 | 80,118 | 16,382 | 38,365 |
| Total crisis intervention training | 102,900 | 102,900 | 81,452 | 21,448 | 41,932 |
| Crime Laboratory | | | | | |
| Personnel services: | | | | | |
| Salaries | - | 995,295 | 995,295 | - | - |
| Benefits | - | 96,267 | 96,267 | - | - |
| Total personnel services | - | 1,091,562 | 1,091,562 | - | - |
| Commodities: | | | | | |
| Other commodities | - | 30,000 | 29,215 | 785 | - |
| Total commodities | - | 30,000 | 29,215 | 785 | - |
| Contractual services: | | | | | |
| Professional services | - | 680 | 680 | - | - |
| Utilities | - | 1,465 | 1,465 | - | - |
| Repairs and maintenance | - | 64,347 | 64,347 | - | - |
| Training and education | - | 8,008 | 7,795 | 213 | - |
| Total contractual services | - | 74,500 | 74,287 | 213 | - |
| Total crime laboratory | - | 1,196,062 | 1,195,064 | 998 | - |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|----------------------------|--------------------|-----------------|--------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| Court Security | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 6,129,216 | \$ 6,252,867 | \$ 6,252,866 | \$ 1 | \$ 6,134,070 |
| Benefits | 5,000 | 1,210,275 | 1,210,272 | 3 | 1,109,754 |
| Total personnel services | 6,134,216 | 7,463,142 | 7,463,138 | 4 | 7,243,824 |
| Commodities: | | | | | |
| Equipment | 6,609 | 6,609 | 896 | 5,713 | 1,692 |
| Other commodities | 3,604 | 3,604 | 1,660 | 1,944 | 5,277 |
| Total commodities | 10,213 | 10,213 | 2,556 | 7,657 | 6,969 |
| Contractual services: | | | | | |
| Travel expenditure | 500 | 500 | - | 500 | 731 |
| Training and education | 10,295 | 10,295 | 250 | 10,045 | 1,325 |
| Other contractual services | 125 | 125 | - | 125 | - |
| Total contractual services | 10,920 | 10,920 | 250 | 10,670 | 2,056 |
| Total court security | 6,155,349 | 7,484,275 | 7,465,944 | 18,331 | 7,252,849 |
| Jail | | | | | |
| Personnel services: | | | | | |
| Salaries | 19,695,441 | 20,390,057 | 20,390,050 | 7 | 19,618,306 |
| Benefits | 88,000 | 2,908,319 | 2,908,315 | 4 | 2,625,559 |
| Total personnel services | 19,783,441 | 23,298,376 | 23,298,365 | 11 | 22,243,865 |
| Commodities: | | | | | |
| Equipment | 38,834 | 35,331 | 35,330 | 1 | 22,526 |
| Other commodities | 1,245,202 | 1,057,145 | 1,057,144 | 1 | 1,133,606 |
| Total commodities | 1,284,036 | 1,092,476 | 1,092,474 | 2 | 1,156,132 |
| Contractual services: | | | | | |
| Professional services | 360,827 | 406,684 | 402,855 | 3,829 | 393,518 |
| Utilities | 6,000 | 6,000 | 5,206 | 794 | 4,813 |
| Repairs and maintenance | 13,000 | 12,500 | 11,375 | 1,125 | 1,638 |
| Travel expenditure | 53,227 | 24,318 | 23,649 | 669 | 39,622 |
| Training and education | 49,725 | 28,225 | 2,147 | 26,078 | 17,111 |
| Other contractual services | 137,899 | 151,482 | 151,472 | 10 | 121,643 |
| Total contractual services | 620,678 | 629,209 | 596,704 | 32,505 | 578,345 |
| Total jail | 21,688,155 | 25,020,061 | 24,987,543 | 32,518 | 23,978,342 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|-----------------------------------------|--------------------|-----------------|---------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| Law Enforcement Bureau | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 11,899,831 | \$ 11,608,786 | \$ 11,608,784 | \$ 2 | \$ 11,657,233 |
| Benefits | 71,050 | 2,423,666 | 2,423,099 | 567 | 2,072,038 |
| Total personnel services | 11,970,881 | 14,032,452 | 14,031,883 | 569 | 13,729,271 |
| Commodities: | | | | | |
| Equipment | 75,950 | 145,950 | 142,923 | 3,027 | 50,821 |
| Other commodities | 111,411 | 121,148 | 101,305 | 19,843 | 62,544 |
| Total commodities | 187,361 | 267,098 | 244,228 | 22,870 | 113,365 |
| Contractual services: | | | | | |
| Professional services | 115,200 | 98,471 | 98,471 | - | 18,261 |
| Utilities | - | 1,700 | 1,331 | 369 | - |
| Repairs and maintenance | 40,000 | 30,331 | 26,491 | 3,840 | 46,067 |
| Travel expenditure | 39,650 | 5,371 | 4,417 | 954 | 7,511 |
| Training and education | 106,500 | 72,390 | 70,689 | 1,701 | 69,400 |
| Other contractual services | 50,630 | 50,630 | 23,516 | 27,114 | 40,923 |
| Total contractual services | 351,980 | 258,893 | 224,915 | 33,978 | 182,162 |
| Total law enforcement bureau | 12,510,222 | 14,558,443 | 14,501,026 | 57,417 | 14,024,798 |
| Veterans Assistance Commission | | | | | |
| Personnel services: | | | | | |
| Salaries | 158,230 | 163,977 | 163,977 | - | 155,451 |
| Benefits | - | 13,065 | 13,064 | 1 | 16,667 |
| Total personnel services | 158,230 | 177,042 | 177,041 | 1 | 172,118 |
| Commodities: | | | | | |
| Other commodities | 1,489 | 1,489 | 1,115 | 374 | 1,075 |
| Total commodities | 1,489 | 1,489 | 1,115 | 374 | 1,075 |
| Contractual services: | | | | | |
| Professional services | 111 | 111 | 56 | 55 | 222 |
| Insurance | 1,704 | 1,839 | 1,839 | - | 1,704 |
| Travel expenditure | 1,886 | 1,886 | 346 | 1,540 | 1,784 |
| Training and education | 865 | 865 | 800 | 65 | 815 |
| Other contractual services | 248,106 | 243,743 | 194,394 | 49,349 | 253,881 |
| Total contractual services | 252,672 | 248,444 | 197,435 | 51,009 | 258,406 |
| Total veterans assistance commission | 412,391 | 426,975 | 375,591 | 51,384 | 431,599 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|-----------------------------------------|--------------------|-----------------|------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| Outside Agency Support Service | | | | | |
| Contractual services: | | | | | |
| Other contractual services | \$ 1,000,000 | \$ 1,000,000 | \$ 998,170 | \$ 1,830 | \$ 900,000 |
| Total contractual services | 1,000,000 | 1,000,000 | 998,170 | 1,830 | 900,000 |
| Total outside agency support service | 1,000,000 | 1,000,000 | 998,170 | 1,830 | 900,000 |
| Subsidized Taxi Fund | | | | | |
| Contractual services: | | | | | |
| Other contractual services | - | - | - | - | 9,770 |
| Total contractual services | - | - | - | - | 9,770 |
| Total subsidized taxi fund | - | - | - | - | 9,770 |
| Family Center | | | | | |
| Personnel services: | | | | | |
| Salaries | 351,457 | 351,457 | 248,276 | 103,181 | 318,382 |
| Benefits | - | 58,934 | 58,933 | 1 | 23,114 |
| Total personnel services | 351,457 | 410,391 | 307,209 | 103,182 | 341,496 |
| Commodities: | | | | | |
| Other commodities | 1,000 | 1,000 | - | 1,000 | 1,000 |
| Total commodities | 1,000 | 1,000 | - | 1,000 | 1,000 |
| Contractual services: | | | | | |
| Professional services | 900 | 900 | - | 900 | - |
| Travel expenditure | 250 | 250 | - | 250 | - |
| Training and education | 2,500 | 2,500 | - | 2,500 | 475 |
| Total contractual services | 3,650 | 3,650 | - | 3,650 | 475 |
| Total family center | 356,107 | 415,041 | 307,209 | 107,832 | 342,971 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|----------------------------|--------------------|-----------------|------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| Human Services | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 968,529 | \$ 968,529 | \$ 771,502 | \$ 197,027 | \$ 764,193 |
| Benefits | - | 135,488 | 135,487 | 1 | 178,631 |
| Total personnel services | 968,529 | 1,104,017 | 906,989 | 197,028 | 942,824 |
| Commodities: | | | | | |
| Equipment | 3,000 | 3,153 | 292 | 2,861 | 2,993 |
| Other commodities | 7,500 | 7,347 | 4,134 | 3,213 | 6,901 |
| Total commodities | 10,500 | 10,500 | 4,426 | 6,074 | 9,894 |
| Contractual services: | | | | | |
| Professional services | 154,500 | 139,500 | 124,705 | 14,795 | 134,690 |
| Utilities | 10,000 | 10,000 | 4,693 | 5,307 | 5,013 |
| Rentals | - | - | - | - | 374 |
| Travel expenditure | 8,000 | 8,000 | 711 | 7,289 | 5,400 |
| Training and education | 2,268 | 2,268 | 600 | 1,668 | 291 |
| Matching funds | 250,000 | 250,000 | 250,000 | - | 622,000 |
| Other contractual services | 650,425 | 665,425 | 433,028 | 232,397 | 681,804 |
| Total contractual services | 1,075,193 | 1,075,193 | 813,737 | 261,456 | 1,449,572 |
| Total human services | 2,054,222 | 2,189,710 | 1,725,152 | 464,558 | 2,402,290 |
| Circuit Court | | | | | |
| Personnel services: | | | | | |
| Salaries | 1,649,794 | 1,677,551 | 1,675,508 | 2,043 | 1,605,895 |
| Benefits | - | 421,795 | 421,794 | 1 | 300,374 |
| Total personnel services | 1,649,794 | 2,099,346 | 2,097,302 | 2,044 | 1,906,269 |
| Commodities: | | | | | |
| Equipment | 5,900 | 7,900 | 5,373 | 2,527 | 9,001 |
| Other commodities | 58,000 | 56,000 | 46,741 | 9,259 | 60,201 |
| Total commodities | 63,900 | 63,900 | 52,114 | 11,786 | 69,202 |
| Contractual services: | | | | | |
| Professional services | 440,000 | 412,243 | 320,459 | 91,784 | 466,142 |
| Repairs and maintenance | 1,500 | 1,560 | 1,560 | - | - |
| Travel expenditure | 2,000 | 1,884 | 536 | 1,348 | 504 |
| Training and education | 2,225 | 2,225 | 1,150 | 1,075 | 1,080 |
| Other contractual services | 2,500 | 2,556 | 2,556 | - | 2,323 |
| Total contractual services | 448,225 | 420,468 | 326,261 | 94,207 | 470,049 |
| Total circuit court | 2,161,919 | 2,583,714 | 2,475,677 | 108,037 | 2,445,520 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | Variance With Final Budget (Negative) | 2019 Actual |
|--------------------------------|--------------------|-----------------|------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Jury Commission | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 240,900 | \$ 240,900 | \$ 194,196 | \$ 46,704 | \$ 227,583 |
| Benefits | - | 85,376 | 85,374 | 2 | 115,168 |
| Total personnel services | 240,900 | 326,276 | 279,570 | 46,706 | 342,751 |
| Commodities: | | | | | |
| Equipment | 4,403 | 6,945 | 5,618 | 1,327 | 874 |
| Other commodities | 32,047 | 29,505 | 20,555 | 8,950 | 30,625 |
| Total commodities | 36,450 | 36,450 | 26,173 | 10,277 | 31,499 |
| Contractual services: | | | | | |
| Professional services | 2,000 | 2,000 | 150 | 1,850 | 938 |
| Rentals | 6,000 | 6,000 | - | 6,000 | - |
| Travel expenditure | 373 | 373 | - | 373 | 205 |
| Training and education | 199 | 199 | - | 199 | - |
| Other contractual services | 293,800 | 293,800 | 113,321 | 180,479 | 276,614 |
| Total contractual services | 302,372 | 302,372 | 113,471 | 188,901 | 277,757 |
| Total jury commission | 579,722 | 665,098 | 419,214 | 245,884 | 652,007 |
| Circuit Court Probation | | | | | |
| Personnel services: | | | | | |
| Salaries | 9,445,199 | 9,445,199 | 8,923,816 | 521,383 | 8,788,138 |
| Benefits | - | 1,423,039 | 1,423,038 | 1 | 1,224,057 |
| Total personnel services | 9,445,199 | 10,868,238 | 10,346,854 | 521,384 | 10,012,195 |
| Commodities: | | | | | |
| Other commodities | 428 | 428 | 58 | 370 | 112 |
| Total commodities | 428 | 428 | 58 | 370 | 112 |
| Contractual services: | | | | | |
| Professional services | 37,250 | 45,250 | 39,356 | 5,894 | 41,898 |
| Rentals | 66,000 | 127,000 | 126,687 | 313 | 82,826 |
| Other contractual services | 250,050 | 181,050 | 160,612 | 20,438 | 157,700 |
| Total contractual services | 353,300 | 353,300 | 326,655 | 26,645 | 282,424 |
| Total circuit court probation | 9,798,927 | 11,221,966 | 10,673,567 | 548,399 | 10,294,731 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|-------------------------------|--------------------|-----------------|------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| DUI Evaluation Program | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 603,131 | \$ 603,131 | \$ 503,819 | \$ 99,312 | \$ 575,005 |
| Benefits | - | 126,370 | 126,370 | - | 141,038 |
| Total personnel services | 603,131 | 729,501 | 630,189 | 99,312 | 716,043 |
| Commodities: | | | | | |
| Other commodities | 2,500 | 2,500 | 331 | 2,169 | 793 |
| Total commodities | 2,500 | 2,500 | 331 | 2,169 | 793 |
| Contractual services: | | | | | |
| Professional services | 20,000 | 20,000 | 6,158 | 13,842 | 30,593 |
| Travel expenditure | 800 | 800 | - | 800 | 89 |
| Training and education | 3,750 | 3,750 | 907 | 2,843 | 1,524 |
| Other contractual services | - | - | - | - | 563 |
| Total contractual services | 24,550 | 24,550 | 7,065 | 17,485 | 32,769 |
| Total DUI evaluation program | 630,181 | 756,551 | 637,585 | 118,966 | 749,605 |
| Public Defender | | | | | |
| Personnel services: | | | | | |
| Salaries | 3,000,343 | 3,000,343 | 2,993,946 | 6,397 | 2,892,077 |
| Benefits | 5,400 | 495,526 | 495,526 | - | 441,281 |
| Total personnel services | 3,005,743 | 3,495,869 | 3,489,472 | 6,397 | 3,333,358 |
| Commodities: | | | | | |
| Equipment | 3,500 | 3,500 | 2,178 | 1,322 | 2,380 |
| Other commodities | 21,500 | 21,500 | 16,824 | 4,676 | 17,612 |
| Total commodities | 25,000 | 25,000 | 19,002 | 5,998 | 19,992 |
| Contractual services: | | | | | |
| Professional services | 45,600 | 40,486 | 11,795 | 28,691 | 26,658 |
| Repairs and maintenance | 500 | 500 | 201 | 299 | 560 |
| Travel expenditure | 4,100 | 4,100 | 219 | 3,881 | 3,457 |
| Training and education | 21,250 | 21,250 | 14,919 | 6,331 | 20,347 |
| Other contractual services | 107,610 | 112,724 | 109,502 | 3,222 | 69 |
| Total contractual services | 179,060 | 179,060 | 136,636 | 42,424 | 51,091 |
| Total public defender | 3,209,803 | 3,699,929 | 3,645,110 | 54,819 | 3,404,441 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|------------------------------|--------------------|-----------------|--------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| State's Attorney | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 9,067,489 | \$ 9,067,489 | \$ 8,889,382 | \$ 178,107 | \$ 8,775,024 |
| Benefits | 5,400 | 1,448,272 | 1,448,270 | 2 | 1,585,130 |
| Total personnel services | 9,072,889 | 10,515,761 | 10,337,652 | 178,109 | 10,360,154 |
| Commodities: | | | | | |
| Equipment | 5,000 | 15,000 | 5,906 | 9,094 | 45,284 |
| Other commodities | 100,000 | 90,000 | 80,032 | 9,968 | 95,308 |
| Total commodities | 105,000 | 105,000 | 85,938 | 19,062 | 140,592 |
| Contractual services: | | | | | |
| Professional services | 330,500 | 919,220 | 258,043 | 661,177 | 495,968 |
| Utilities | 13,900 | 13,900 | 13,375 | 525 | 13,175 |
| Repairs and maintenance | 2,800 | 2,800 | 2,445 | 355 | 3,372 |
| Rentals | 600 | 1,800 | 1,626 | 174 | 571 |
| Travel expenditure | 22,700 | 22,700 | 4,378 | 18,322 | 14,763 |
| Training and education | 44,700 | 44,700 | 36,256 | 8,444 | 39,673 |
| Other contractual services | 69,109 | 43,221 | 15,070 | 28,151 | 64,985 |
| Total contractual services | 484,309 | 1,048,341 | 331,193 | 717,148 | 632,507 |
| Total state's attorney | 9,662,198 | 11,669,102 | 10,754,783 | 914,319 | 11,133,253 |
| SA, Children's Center | | | | | |
| Personnel services: | | | | | |
| Salaries | 560,300 | 570,509 | 561,350 | 9,159 | 551,556 |
| Benefits | - | 204,416 | 204,416 | - | 190,890 |
| Total personnel services | 560,300 | 774,925 | 765,766 | 9,159 | 742,446 |
| Commodities: | | | | | |
| Equipment | 2,000 | 2,000 | - | 2,000 | 61 |
| Other commodities | 2,000 | 2,000 | 238 | 1,762 | 826 |
| Total commodities | 4,000 | 4,000 | 238 | 3,762 | 887 |
| Contractual services: | | | | | |
| Professional services | 13,000 | 13,000 | 502 | 12,498 | 1,745 |
| Utilities | 6,000 | 6,000 | 5,532 | 468 | 5,644 |
| Travel expenditure | 3,100 | 2,220 | 24 | 2,196 | - |
| Training and education | 4,700 | 4,700 | 2,840 | 1,860 | 2,367 |
| Matching funds | 44,014 | 45,906 | 45,906 | - | 44,014 |
| Other contractual services | 9,730 | 8,718 | 5,391 | 3,327 | 6,644 |
| Total contractual services | 80,544 | 80,544 | 60,195 | 20,349 | 60,414 |
| Total SA, children's center | 644,844 | 859,469 | 826,199 | 33,270 | 803,747 |

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

C-3

| | 2020 | | | | |
|---------------------------------------|--------------------|-----------------|----------------|------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget (Negative) | 2019 Actual |
| Clerk of the Circuit Court | | | | | |
| Personnel services: | | | | | |
| Salaries | \$ 7,405,971 | \$ 7,430,227 | \$ 7,387,312 | \$ 42,915 | \$ 7,281,254 |
| Benefits | 5,400 | 1,561,703 | 1,559,143 | 2,560 | 1,662,313 |
| Total personnel services | 7,411,371 | 8,991,930 | 8,946,455 | 45,475 | 8,943,567 |
| Commodities: | | | | | |
| Equipment | 5,000 | 5,000 | 1,151 | 3,849 | 3,637 |
| Other commodities | 50,000 | 50,000 | 41,503 | 8,497 | 41,402 |
| Total commodities | 55,000 | 55,000 | 42,654 | 12,346 | 45,039 |
| Contractual services: | | | | | |
| Professional services | 107,000 | 107,000 | 68,660 | 38,340 | 71,285 |
| Repairs and maintenance | 11,000 | 11,000 | 9,443 | 1,557 | 5,845 |
| Rentals | 45,000 | 45,000 | 44,525 | 475 | 44,916 |
| Travel expenditure | 10,050 | 10,050 | 4,046 | 6,004 | 7,884 |
| Other contractual services | 302,000 | 302,000 | 279,191 | 22,809 | 277,876 |
| Total contractual services | 475,050 | 475,050 | 405,865 | 69,185 | 407,806 |
| Total clerk of the circuit court | 7,941,421 | 9,521,980 | 9,394,974 | 127,006 | 9,396,412 |
| Regional Office of Education | | | | | |
| Personnel services: | | | | | |
| Salaries | 638,286 | 666,649 | 664,148 | 2,501 | 645,782 |
| Benefits | 7,015 | 192,663 | 192,394 | 269 | 175,514 |
| Total personnel services | 645,301 | 859,312 | 856,542 | 2,770 | 821,296 |
| Commodities: | | | | | |
| Equipment | 9,237 | 13,492 | 13,487 | 5 | 4,309 |
| Other commodities | 5,384 | 7,885 | 7,882 | 3 | 8,684 |
| Total commodities | 14,621 | 21,377 | 21,369 | 8 | 12,993 |
| Contractual services: | | | | | |
| Professional services | 162,986 | 150,246 | 150,246 | - | 164,182 |
| Repairs and maintenance | 499 | 145 | 145 | - | 135 |
| Travel expenditure | 10,255 | 4,629 | 4,500 | 129 | 8,292 |
| Training and education | 4,969 | 2,248 | 2,248 | - | 4,389 |
| Other contractual services | 1,212 | 2,572 | 2,571 | 1 | 2,536 |
| Total contractual services | 179,921 | 159,840 | 159,710 | 130 | 179,534 |
| Total regional office of education | 839,843 | 1,040,529 | 1,037,621 | 2,908 | 1,013,823 |
| Total expenditures | \$ 151,335,910 | \$ 157,420,575 | \$ 147,537,631 | \$ 9,882,944 | \$ 140,514,912 |

DuPage County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2020

D-1

| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Total Nonmajor Governmental Funds |
|-----------------------------------------------------------------------------------|-----------------------------|-----------------------|------------------------------|--------------------------------------------|
| Assets | | | | |
| Cash and investments | \$ 103,537,575 | \$ 24,103,086 | \$ 13,819,869 | \$ 141,460,530 |
| Receivables: | | | | |
| Taxes | 30,247,174 | 6,251,204 | 932 | 36,499,310 |
| State shared revenue receivable | 1,737,641 | 1,658,995 | - | 3,396,636 |
| Interest | 609,583 | 28,780 | 25,121 | 663,484 |
| Accounts, net of allowance for doubtful accounts | 879,042 | - | 95 | 879,137 |
| Loans | 10,018,969 | - | - | 10,018,969 |
| Other | 28,252 | - | - | 28,252 |
| Due from federal, state and other governmental units | 17,791,371 | - | - | 17,791,371 |
| Due from other funds | 375,890 | 58,300 | - | 434,190 |
| Due from fiduciary funds | 19,765 | - | - | 19,765 |
| Inventory | 1,130,160 | - | - | 1,130,160 |
| Prepaid items | 1,752,183 | - | - | 1,752,183 |
| Restricted cash | 2,269,956 | - | - | 2,269,956 |
| Total assets | <u>\$ 170,397,561</u> | <u>\$ 32,100,365</u> | <u>\$ 13,846,017</u> | <u>\$ 216,343,943</u> |
| Liabilities, Deferred Inflows of Resources, and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 8,638,819 | \$ 450 | \$ 428,847 | \$ 9,068,116 |
| Accrued payroll | 1,251,708 | - | - | 1,251,708 |
| Retainage payable | 323,120 | - | 621,295 | 944,415 |
| Claims payable | 244,196 | - | - | 244,196 |
| Unearned revenue | 679,800 | - | - | 679,800 |
| Compensated absences | 17,354 | - | - | 17,354 |
| Due to federal, state and other governmental units | 2,628,349 | - | 385,801 | 3,014,150 |
| Due to other funds | 1,384,418 | - | 12,470 | 1,396,888 |
| Other liabilities | 4,352,717 | - | - | 4,352,717 |
| Total liabilities | <u>19,520,481</u> | <u>450</u> | <u>1,448,413</u> | <u>20,969,344</u> |
| Deferred Inflows of Resources | | | | |
| Property taxes levied for a future period | 27,243,455 | 4,322,003 | - | 31,565,458 |
| Unavailable other taxes | 1,278,702 | 169,221 | 449 | 1,448,372 |
| Unavailable intergovernmental revenue | 13,414,610 | - | - | 13,414,610 |
| Unavailable accounts receivable | 787,016 | - | - | 787,016 |
| Total deferred inflows of resources | <u>42,723,783</u> | <u>4,491,224</u> | <u>449</u> | <u>47,215,456</u> |
| Fund Balances (Deficits) | | | | |
| Nonspendable | 2,882,343 | - | - | 2,882,343 |
| Restricted | 95,859,973 | 27,608,691 | 6,288,956 | 129,757,620 |
| Committed | 11,202,786 | - | 6,108,199 | 17,310,985 |
| Unassigned | (1,791,805) | - | - | (1,791,805) |
| Total fund balances (deficits) | <u>108,153,297</u> | <u>27,608,691</u> | <u>12,397,155</u> | <u>148,159,143</u> |
| Total liabilities, deferred inflows of resources, and fund balances (deficits) | <u>\$ 170,397,561</u> | <u>\$ 32,100,365</u> | <u>\$ 13,846,017</u> | <u>\$ 216,343,943</u> |

DuPage County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2020

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| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Total Nonmajor Funds |
|------------------------------------------------------|-----------------------------|-----------------------|------------------------------|----------------------------|
| Revenues | | | | |
| Taxes: | | | | |
| Property taxes | \$ 26,588,087 | \$ 4,471,252 | \$ - | \$ 31,059,339 |
| County-wide sales tax | - | 2,027,607 | 2,735 | 2,030,342 |
| Other tax | 1,494,055 | 15,201,304 | - | 16,695,359 |
| Fees, licenses and permits | 3,800,465 | - | - | 3,800,465 |
| Charges for services | 14,155,848 | - | 882,664 | 15,038,512 |
| Intergovernmental revenue | 47,041,099 | 22,453,489 | 128,624 | 69,623,212 |
| Fines and forfeitures | 130,384 | - | - | 130,384 |
| Investment income (loss) | 734,459 | 190,069 | 146,897 | 1,071,425 |
| Miscellaneous | 2,046,930 | 4,589 | 75,134 | 2,126,653 |
| Total revenues | 95,991,327 | 44,348,310 | 1,236,054 | 141,575,691 |
| Expenditures | | | | |
| Current: | | | | |
| General government | 12,261,102 | - | 501,053 | 12,762,155 |
| Public safety | 17,839,753 | - | - | 17,839,753 |
| Public health | 5,103,409 | - | - | 5,103,409 |
| Highway, streets and bridges | 26,216,975 | - | 8,718 | 26,225,693 |
| Public services | 30,198,303 | - | - | 30,198,303 |
| Judicial | 14,952,804 | - | - | 14,952,804 |
| Conservation and recreation | 5,875,614 | - | - | 5,875,614 |
| Public works | - | 309,824 | - | 309,824 |
| Educational services | 101,248 | - | - | 101,248 |
| Debt service: | | | | |
| Principal | - | 23,960,000 | - | 23,960,000 |
| Interest | - | 6,501,157 | - | 6,501,157 |
| Fiscal agent fees | - | 3,200 | - | 3,200 |
| Capital outlay | 11,283,413 | - | 2,937,499 | 14,220,912 |
| Total expenditures | 123,832,621 | 30,774,181 | 3,447,270 | 158,054,072 |
| Excess (deficiency) of revenues over expenditures | (27,841,294) | 13,574,129 | (2,211,216) | (16,478,381) |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 65,068,638 | 14,285,802 | 1,900,000 | 81,254,440 |
| Transfers out | (8,434,016) | (30,114,646) | (400,000) | (38,948,662) |
| Sale of capital assets | 165,596 | - | - | 165,596 |
| Total other financing sources (uses) | 56,800,218 | (15,828,844) | 1,500,000 | 42,471,374 |
| Net change in fund balances | 28,958,924 | (2,254,715) | (711,216) | 25,992,993 |
| Fund Balances, Beginning | 79,194,373 | 29,863,406 | 13,108,371 | 122,166,150 |
| Fund Balances, Ending | \$ 108,153,297 | \$ 27,608,691 | \$ 12,397,155 | \$ 148,159,143 |

DuPage County, Illinois

Non-Major Governmental Funds

| |
|----------------------------------------------------|
| Special Revenue Funds (Budgeted Funds Only) |
|----------------------------------------------------|

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.

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.

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.

DuPage County, Illinois

Non-Major Governmental Funds

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|----------------------------------------------------|
| Special Revenue Funds (Budgeted Funds Only) |
|----------------------------------------------------|

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

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|----------------------------------------------------|
| Special Revenue Funds (Budgeted Funds Only) |
|----------------------------------------------------|

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

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|----------------------------------------------------|
| Special Revenue Funds (Budgeted Funds Only) |
|----------------------------------------------------|

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

Special Revenue Funds (Budgeted Funds Only)

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

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|----------------------------------------------------|
| Special Revenue Funds (Budgeted Funds Only) |
|----------------------------------------------------|

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

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|----------------------------------------------------|
| Special Revenue Funds (Budgeted Funds Only) |
|----------------------------------------------------|

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.

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.

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.

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2020

E-1

| | Department of Housing and Urban Development 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 |
|-----------------------------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------|--------------------------------------|---------------------------------------------|----------------------------|----------------------------------------|----------------------------------|--------------------------------------|-----------------------------|------------------------------------------------|---------------------------------------|
| Assets | | | | | | | | | | | |
| Cash and investments | \$ 58,075 | \$ 4,535,185 | \$ 3,861,575 | \$ 11,389,878 | \$ 3,078,030 | \$ 3,037,921 | \$ 10,782,997 | \$ 1,395,866 | \$ 51,527 | \$ 512,128 | \$ 205,187 |
| Receivables: | | | | | | | | | | | |
| Taxes | - | 3,296,865 | 2,019,048 | 5,199,505 | 3,532,593 | 3,028,327 | 9,487,694 | - | - | - | - |
| State shared revenue receivable | - | - | - | 13,772 | - | - | - | - | - | - | - |
| Interest | 453,448 | - | - | 9,305 | 3,555 | 6,022 | 21,588 | 3,047 | 102 | 1,060 | 415 |
| Accounts, net of allowance for doubtful accounts | - | 463 | 394 | - | - | - | - | - | - | - | - |
| Loans | 10,018,969 | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | 2,521 | 1,546 | - | - | - | - | - | - |
| Due from federal, state and other governmental units | 13,447,072 | 2,663 | - | - | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | 4,941 | - | - | - | - | - |
| Due from fiduciary funds | - | - | - | - | - | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - | 68,523 | - | - | - | - |
| Restricted cash | - | - | - | - | - | - | 1,566,400 | - | - | - | - |
| Total assets | <u>\$ 23,977,564</u> | <u>\$ 7,835,176</u> | <u>\$ 5,881,017</u> | <u>\$ 16,614,981</u> | <u>\$ 6,615,724</u> | <u>\$ 6,077,211</u> | <u>\$ 21,927,202</u> | <u>\$ 1,398,913</u> | <u>\$ 51,629</u> | <u>\$ 513,188</u> | <u>\$ 205,602</u> |
| Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | |
| Accounts payable | \$ 1,938,171 | \$ - | \$ - | \$ 150 | \$ - | \$ 672,955 | \$ 392,266 | \$ 213,449 | \$ 1,610 | \$ 5,898 | \$ 1,400 |
| Accrued payroll | 45,407 | 135,558 | 87,669 | - | - | 10,241 | 107,520 | - | - | 783 | - |
| Retainage payable | - | - | - | - | - | - | 20,201 | - | - | - | - |
| Claims payable | - | - | - | - | - | 244,196 | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - | - | - | - | - | - |
| Compensated absences | 10,046 | - | - | - | - | - | - | - | - | - | - |
| Due to federal, state and other governmental units | 1,543,211 | - | - | - | - | 44,267 | 235,521 | - | - | - | - |
| Due to other funds | - | - | - | - | - | - | 83,256 | - | - | - | - |
| Other liabilities | 15,312 | - | - | 1,284,156 | 410,470 | 2,657 | 1,598,937 | - | - | 60 | 3,390 |
| Total liabilities | <u>3,552,147</u> | <u>135,558</u> | <u>87,669</u> | <u>1,284,306</u> | <u>410,470</u> | <u>974,316</u> | <u>2,437,701</u> | <u>213,449</u> | <u>1,610</u> | <u>6,741</u> | <u>4,790</u> |
| Deferred Inflows of Resources | | | | | | | | | | | |
| Property taxes levied for a future period | - | 3,282,585 | 2,007,710 | 5,151,000 | 3,500,000 | 3,000,000 | 9,400,000 | - | - | - | - |
| Unavailable other taxes | - | - | - | - | - | - | - | - | - | - | - |
| Unavailable intergovernmental revenue | 11,492,428 | - | - | - | - | - | - | - | - | - | - |
| Unavailable accounts receivable | - | - | - | - | - | - | - | - | - | - | - |
| Total deferred inflows of resources | <u>11,492,428</u> | <u>3,282,585</u> | <u>2,007,710</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> |
| Fund Balances (Deficits) | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | 68,523 | - | - | - | - |
| Restricted | 10,018,969 | 4,417,033 | 3,785,638 | 10,179,675 | 2,705,254 | 2,102,895 | - | 1,185,464 | 50,019 | 506,447 | 200,812 |
| Committed | - | - | - | - | - | - | 10,020,978 | - | - | - | - |
| Unassigned | (1,085,980) | - | - | - | - | - | - | - | - | - | - |
| Total fund balances (deficits) | <u>8,932,989</u> | <u>4,417,033</u> | <u>3,785,638</u> | <u>10,179,675</u> | <u>2,705,254</u> | <u>2,102,895</u> | <u>10,089,501</u> | <u>1,185,464</u> | <u>50,019</u> | <u>506,447</u> | <u>200,812</u> |
| Total liabilities, deferred inflows of resources, and fund balances (deficits) | <u>\$ 23,977,564</u> | <u>\$ 7,835,176</u> | <u>\$ 5,881,017</u> | <u>\$ 16,614,981</u> | <u>\$ 6,615,724</u> | <u>\$ 6,077,211</u> | <u>\$ 21,927,202</u> | <u>\$ 1,398,913</u> | <u>\$ 51,629</u> | <u>\$ 513,188</u> | <u>\$ 205,602</u> |

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2020

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| | 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 |
|-----------------------------------------------------------------------------------|---------------------------------------|--------------------------------|----------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------------|---------------------------------------------|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------|--------------------------|
| Assets | | | | | | | | | | | |
| Cash and investments | \$ 264,930 | \$ 411,753 | \$ 855,188 | \$ 1,129,557 | \$ 199,834 | \$ 6,574,621 | \$ 495,965 | \$ - | \$ 10,596 | \$ 23,721 | \$ 383,493 |
| Receivables: | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - | - |
| State shared revenue receivable | - | - | - | - | - | - | - | - | - | - | - |
| Interest | 544 | 846 | 1,763 | 2,777 | 411 | 12,758 | 1,023 | - | 22 | 49 | 766 |
| Accounts, net of allowance for doubtful accounts | - | - | - | - | - | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Due from federal, state and other governmental units | - | - | 279 | 4,246 | - | - | - | - | - | - | - |
| Due from other funds | - | - | 16,379 | 227,449 | - | 244 | - | - | - | - | - |
| Due from fiduciary funds | - | - | - | - | - | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | 700,060 | - | - | - | - | - |
| Restricted cash | - | - | - | - | - | 265,473 | - | - | - | - | - |
| Total assets | <u>\$ 265,474</u> | <u>\$ 412,599</u> | <u>\$ 873,609</u> | <u>\$ 1,364,029</u> | <u>\$ 200,245</u> | <u>\$ 7,553,156</u> | <u>\$ 496,988</u> | <u>\$ -</u> | <u>\$ 10,618</u> | <u>\$ 23,770</u> | <u>\$ 384,259</u> |
| Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | |
| Accounts payable | \$ 38,664 | \$ - | \$ 10,186 | \$ 14,162 | \$ 66,962 | \$ 42,738 | \$ 476 | \$ - | \$ - | \$ - | \$ 82,373 |
| Accrued payroll | - | - | - | 45,177 | 6,307 | 66,454 | 5,149 | - | - | - | - |
| Retainage payable | - | - | - | - | - | - | - | - | - | - | - |
| Claims payable | - | - | - | - | - | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - | - | - | - | - | - |
| Compensated absences | - | - | - | - | - | - | - | - | - | - | - |
| Due to federal, state and other governmental units | - | - | - | - | - | 379 | - | - | - | - | - |
| Due to other funds | - | - | 18,224 | 244 | - | - | - | 8,467 | - | - | - |
| Other liabilities | - | - | - | 13,375 | 3,054 | 294,732 | 1,311 | - | - | - | - |
| Total liabilities | <u>38,664</u> | <u>-</u> | <u>28,410</u> | <u>72,958</u> | <u>76,323</u> | <u>404,303</u> | <u>6,936</u> | <u>8,467</u> | <u>-</u> | <u>-</u> | <u>82,373</u> |
| Deferred Inflows of Resources | | | | | | | | | | | |
| Property taxes levied for a future period | - | - | - | - | - | - | - | - | - | - | - |
| Unavailable other taxes | - | - | - | - | - | - | - | - | - | - | - |
| Unavailable intergovernmental revenue | - | - | - | - | - | - | - | - | - | - | - |
| Unavailable accounts receivable | - | - | - | - | - | - | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances (Deficits) | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | 700,060 | - | - | - | - | - |
| Restricted | 226,810 | - | 845,199 | 1,291,071 | 123,922 | 6,448,793 | 490,052 | - | 10,618 | 23,770 | 301,886 |
| Committed | - | 412,599 | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | (8,467) | - | - | - |
| Total fund balances (deficits) | <u>226,810</u> | <u>412,599</u> | <u>845,199</u> | <u>1,291,071</u> | <u>123,922</u> | <u>7,148,853</u> | <u>490,052</u> | <u>(8,467)</u> | <u>10,618</u> | <u>23,770</u> | <u>301,886</u> |
| Total liabilities, deferred inflows of resources, and fund balances (deficits) | <u>\$ 265,474</u> | <u>\$ 412,599</u> | <u>\$ 873,609</u> | <u>\$ 1,364,029</u> | <u>\$ 200,245</u> | <u>\$ 7,553,156</u> | <u>\$ 496,988</u> | <u>\$ -</u> | <u>\$ 10,618</u> | <u>\$ 23,770</u> | <u>\$ 384,259</u> |

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2020

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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 |
|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------|------------------------------------|----------------------------------|---------------------------------|----------------------------------|---------------------------|------------------------------------|---------------------|--------------------------------------------|--------------------------------|-----------------------------------------|
| Assets | | | | | | | | | | | |
| Cash and investments | \$ 1,254,595 | \$ 2,785,810 | \$ 4,036 | \$ 493,768 | \$ 7,680,078 | \$ 19,306,330 | \$ 2,815,868 | \$ 319,712 | \$ 4,358,244 | \$ 681,734 | \$ 940,759 |
| Receivables | | | | | | | | | | | |
| Taxes | - | 891,148 | - | - | 2,772,757 | - | - | - | - | - | - |
| State shared revenue receivable | - | - | - | - | - | 1,723,869 | - | - | - | - | - |
| Interest | 333 | 5,720 | - | 1,126 | 9,516 | 30,474 | 5,411 | 645 | 8,809 | 1,395 | 1,945 |
| Accounts, net of allowance for doubtful accounts | - | - | - | - | 703,718 | 143,792 | - | - | - | - | 30,675 |
| Loans | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | 24,185 | - | - | - | - | - | - |
| Due from federal, state and other governmental units | - | 117,275 | - | 78,246 | 661,732 | - | - | - | - | - | 837 |
| Due from other funds | - | - | - | - | 16,788 | - | - | - | - | - | 105,216 |
| Due from fiduciary funds | - | - | - | - | - | - | - | - | - | 19,765 | - |
| Inventory | - | - | - | - | 1,130,160 | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | 947,521 | - | - | - | - | - | - |
| Restricted cash | - | - | - | - | 438,083 | - | - | - | - | - | - |
| Total assets | <u>\$ 1,254,928</u> | <u>\$ 3,799,953</u> | <u>\$ 4,036</u> | <u>\$ 573,140</u> | <u>\$ 14,384,538</u> | <u>\$ 21,204,465</u> | <u>\$ 2,821,279</u> | <u>\$ 320,357</u> | <u>\$ 4,367,053</u> | <u>\$ 702,894</u> | <u>\$ 1,079,432</u> |
| Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | |
| Accounts payable | \$ 2,993 | \$ 615 | \$ - | \$ 170 | \$ 1,484,410 | \$ 2,154,116 | \$ 19,472 | \$ 24,764 | \$ 18,894 | \$ - | \$ 21,911 |
| Accrued payroll | - | 24,230 | - | 18,690 | 292,983 | - | 43,967 | 5,901 | - | 1,903 | 14,112 |
| Retainage payable | - | - | - | - | 5,000 | 253,982 | - | - | - | - | - |
| Claims payable | - | - | - | - | - | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - | - | - | - | - | - |
| Compensated absences | - | - | - | - | 4,013 | - | - | - | - | - | - |
| Due to federal, state and other governmental units | - | 41,307 | - | - | 83,917 | 439,816 | 1,435 | - | - | - | - |
| Due to other funds | 4,873 | - | - | 11,333 | 22,707 | - | - | - | 23,333 | - | - |
| Other liabilities | 923 | 7,693 | - | 5,773 | 571,871 | - | 13,697 | 1,315 | - | 451 | 5,019 |
| Total liabilities | <u>8,789</u> | <u>73,845</u> | <u>-</u> | <u>35,966</u> | <u>2,464,901</u> | <u>2,847,914</u> | <u>78,571</u> | <u>31,980</u> | <u>42,227</u> | <u>2,354</u> | <u>41,042</u> |
| Deferred Inflows of Resources | | | | | | | | | | | |
| Property taxes levied for a future period | - | 883,000 | - | - | - | - | - | - | - | - | - |
| Unavailable other taxes | - | - | - | - | 1,278,702 | - | - | - | - | - | - |
| Unavailable intergovernmental revenue | - | 45,753 | - | 30,868 | 615,208 | - | - | - | - | - | - |
| Unavailable accounts receivable | - | - | - | - | 643,224 | 143,792 | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>928,753</u> | <u>-</u> | <u>30,868</u> | <u>2,537,134</u> | <u>143,792</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances (Deficits) | | | | | | | | | | | |
| Nonspendable | - | - | - | - | 2,077,681 | - | - | - | - | - | - |
| Restricted | 1,246,139 | 2,797,355 | 4,036 | 506,306 | 7,304,822 | 18,212,759 | 2,742,708 | 288,377 | 4,324,826 | 700,540 | 1,038,390 |
| Committed | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - | - | - | - |
| Total fund balances (deficits) | <u>1,246,139</u> | <u>2,797,355</u> | <u>4,036</u> | <u>506,306</u> | <u>9,382,503</u> | <u>18,212,759</u> | <u>2,742,708</u> | <u>288,377</u> | <u>4,324,826</u> | <u>700,540</u> | <u>1,038,390</u> |
| Total liabilities, deferred inflows of resources, and fund balances (deficits) | <u>\$ 1,254,928</u> | <u>\$ 3,799,953</u> | <u>\$ 4,036</u> | <u>\$ 573,140</u> | <u>\$ 14,384,538</u> | <u>\$ 21,204,465</u> | <u>\$ 2,821,279</u> | <u>\$ 320,357</u> | <u>\$ 4,367,053</u> | <u>\$ 702,894</u> | <u>\$ 1,079,432</u> |

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2020

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| | Court Automation Fund | Environmental Related Public Works Projects 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 |
|---------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------|----------------------------------------|------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|---------------------------------------------------------|----------------------------------------------|--------------------------------------------------|-----------------------------------------|--------------------------------------|
| Assets | | | | | | | | | | | |
| Cash and investments | \$ 1,359,825 | \$ 1,724 | \$ 6,835,129 | \$ 750,191 | \$ 577,518 | \$ 132,801 | \$ 255,359 | \$ 382,976 | \$ 76,856 | \$ 102,314 | \$ 155,637 |
| Receivables | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | 19,237 | - | - |
| State shared revenue receivable | - | - | - | - | - | - | - | - | - | - | - |
| Interest | 2,437 | - | 14,074 | 1,541 | 1,191 | 273 | 525 | - | 158 | - | - |
| Accounts, net of allowance for doubtful accounts | - | - | - | - | - | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Due from federal, state and other governmental units | - | - | - | - | - | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - | - | - | - | 4,873 | - |
| Due from fiduciary funds | - | - | - | - | - | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - | - | - | - | - | - |
| Restricted cash | - | - | - | - | - | - | - | - | - | - | - |
| Total assets | \$ 1,362,262 | \$ 1,724 | \$ 6,849,203 | \$ 751,732 | \$ 578,709 | \$ 133,074 | \$ 255,884 | \$ 382,976 | \$ 96,251 | \$ 107,187 | \$ 155,637 |
| Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | |
| Accounts payable | \$ 165,319 | \$ - | \$ - | \$ - | \$ 10,050 | \$ - | \$ - | \$ 1,120 | \$ - | \$ - | \$ - |
| Accrued payroll | - | - | - | - | - | - | - | - | - | - | - |
| Retainage payable | - | - | - | - | 43,937 | - | - | - | - | - | - |
| Claims payable | - | - | - | - | - | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - | - | - | - | - | - |
| Compensated absences | - | - | - | - | - | - | - | - | - | - | - |
| Due to federal, state and other governmental units | - | - | - | - | - | - | - | 128,105 | - | - | - |
| Due to other funds | - | - | - | - | - | - | - | - | - | - | - |
| Other liabilities | - | - | - | - | - | - | - | - | - | - | - |
| Total liabilities | 165,319 | - | - | - | 53,987 | - | - | 129,225 | - | - | - |
| Deferred Inflows of Resources | | | | | | | | | | | |
| Property taxes levied for a future period | - | - | - | - | - | - | - | - | 19,160 | - | - |
| Unavailable other taxes | - | - | - | - | - | - | - | - | - | - | - |
| Unavailable intergovernmental revenue | - | - | - | - | - | - | - | - | - | - | - |
| Unavailable accounts receivable | - | - | - | - | - | - | - | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - | - | - | - | - | 19,160 | - | - |
| Fund Balances (Deficits) | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | - | - |
| Restricted | 1,196,943 | 1,724 | 6,849,203 | 751,732 | 524,722 | 133,074 | 255,884 | 253,751 | 77,091 | 107,187 | 155,637 |
| Committed | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - | - | - | - |
| Total fund balances (deficits) | 1,196,943 | 1,724 | 6,849,203 | 751,732 | 524,722 | 133,074 | 255,884 | 253,751 | 77,091 | 107,187 | 155,637 |
| Total liabilities, deferred inflows of resources, and fund balances (deficits) | \$ 1,362,262 | \$ 1,724 | \$ 6,849,203 | \$ 751,732 | \$ 578,709 | \$ 133,074 | \$ 255,884 | \$ 382,976 | \$ 96,251 | \$ 107,187 | \$ 155,637 |

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2020

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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 |
|---------------------------------------------------------------------------------------|--------------------------------|-----------------------------------------|--------------------------------------------|------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------------------------------------|----------------------------------------------------------|---------------------------------------------|----------------------------------------|
| Assets | | | | | | | | | | | |
| Cash and investments | \$ 122,377 | \$ 175,944 | \$ 123,038 | \$ 63,403 | \$ 734,861 | \$ 767,644 | \$ 72,200 | \$ - | \$ - | \$ 84,441 | \$ - |
| Receivables | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - | - |
| State shared revenue receivable | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | 129 | 1,465 | 1,565 | - | - | - | - | - |
| Accounts, net of allowance for doubtful accounts | - | - | - | - | - | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Due from federal, state and other governmental units | - | - | - | - | - | - | 55,329 | 1,434,662 | - | 61,977 | 1,098,792 |
| Due from other funds | - | - | - | - | - | - | - | - | - | - | - |
| Due from fiduciary funds | - | - | - | - | - | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - | - | 36,079 | - | - | - |
| Restricted cash | - | - | - | - | - | - | - | - | - | - | - |
| Total assets | \$ 122,377 | \$ 175,944 | \$ 123,038 | \$ 63,532 | \$ 736,326 | \$ 769,209 | \$ 127,529 | \$ 1,470,741 | \$ - | \$ 146,418 | \$ 1,098,792 |
| Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ 28,973 | \$ - | \$ 121,120 | \$ 376,620 | \$ - | \$ (35,633) | \$ 685,643 |
| Accrued payroll | - | - | - | - | - | - | 533 | 92,759 | - | 10,620 | 71,525 |
| Retainage payable | - | - | - | - | - | - | - | - | - | - | - |
| Claims payable | - | - | - | - | - | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - | - | - | - | 44,000 | - |
| Compensated absences | - | - | - | - | - | - | - | - | - | - | 2,304 |
| Due to federal, state and other governmental units | - | - | - | - | - | - | - | 63,714 | - | - | 31,975 |
| Due to other funds | - | - | - | - | - | - | - | 505,342 | 16,500 | - | 208,653 |
| Other liabilities | - | - | - | - | - | - | 1,147 | 26,830 | - | - | 29,463 |
| Total liabilities | - | - | - | - | 28,973 | - | 122,800 | 1,065,265 | 16,500 | 18,987 | 1,029,563 |
| Deferred Inflows of Resources | | | | | | | | | | | |
| Property taxes levied for a future period | - | - | - | - | - | - | - | - | - | - | - |
| Unavailable other taxes | - | - | - | - | - | - | - | - | - | - | - |
| Unavailable intergovernmental revenue | - | - | - | - | - | - | 31,239 | 514,276 | - | 34,711 | 286,875 |
| Unavailable accounts receivable | - | - | - | - | - | - | - | - | - | - | - |
| Total deferred inflows of resources | - | - | - | - | - | - | 31,239 | 514,276 | - | 34,711 | 286,875 |
| Fund Balances (Deficits) | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | 36,079 | - | - | - |
| Restricted | 122,377 | 175,944 | 123,038 | 63,532 | 707,353 | - | - | - | - | 92,720 | - |
| Committed | - | - | - | - | - | 769,209 | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | (26,510) | (144,879) | (16,500) | - | (217,646) |
| Total fund balances (deficits) | 122,377 | 175,944 | 123,038 | 63,532 | 707,353 | 769,209 | (26,510) | (108,800) | (16,500) | 92,720 | (217,646) |
| Total liabilities, deferred inflows of resources, and fund balances (deficits) | \$ 122,377 | \$ 175,944 | \$ 123,038 | \$ 63,532 | \$ 736,326 | \$ 769,209 | \$ 127,529 | \$ 1,470,741 | \$ - | \$ 146,418 | \$ 1,098,792 |

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2020

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| | 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 |
|-----------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------|-------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------|
| Assets | | | | | | | | | | | |
| Cash and investments | \$ - | \$ - | \$ - | \$ 35,795 | \$ 3,807 | \$ 126,746 | \$ 6,793 | \$ 29,996 | \$ - | \$ - | \$ 49,133 |
| Receivables | | | | | | | | | | | |
| Taxes | - | - | - | - | - | - | - | - | - | - | - |
| State shared revenue receivable | - | - | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - | - | 106 |
| Accounts, net of allowance for doubtful accounts | - | - | - | - | - | - | - | - | - | - | - |
| Loans | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Due from federal, state and other governmental units | 243,470 | 714 | 39,289 | 86,293 | 2,466 | 115,441 | - | - | 11,150 | 192,950 | - |
| Due from other funds | - | - | - | - | - | - | - | - | - | - | - |
| Due from fiduciary funds | - | - | - | - | - | - | - | - | - | - | - |
| Inventory | - | - | - | - | - | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - | - | - | - | - | - |
| Restricted cash | - | - | - | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 243,470</u> | <u>\$ 714</u> | <u>\$ 39,289</u> | <u>\$ 122,088</u> | <u>\$ 6,273</u> | <u>\$ 242,187</u> | <u>\$ 6,793</u> | <u>\$ 29,996</u> | <u>\$ 11,150</u> | <u>\$ 192,950</u> | <u>\$ 49,239</u> |
| Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | |
| Accounts payable | \$ - | \$ 476 | \$ - | \$ 26,408 | \$ - | \$ 15,615 | \$ - | \$ 4,271 | \$ 3,417 | \$ 313 | \$ 13,097 |
| Accrued payroll | 1,939 | - | 3,743 | - | 1,341 | 133,228 | - | - | - | 12,898 | 3,530 |
| Retainage payable | - | - | - | - | - | - | - | - | - | - | - |
| Claims payable | - | - | - | - | - | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - | 9,813 | 25,725 | - | - | 31,142 |
| Compensated absences | - | - | - | - | - | 991 | - | - | - | - | - |
| Due to federal, state and other governmental units | 14,686 | - | - | - | - | 16 | - | - | - | - | - |
| Due to other funds | 226,845 | 238 | 34,405 | - | - | - | - | - | 7,973 | 94,384 | - |
| Other liabilities | - | - | 1,141 | - | - | 52,135 | - | - | - | 4,197 | 1,325 |
| Total liabilities | <u>243,470</u> | <u>714</u> | <u>39,289</u> | <u>26,408</u> | <u>1,341</u> | <u>201,985</u> | <u>9,813</u> | <u>29,996</u> | <u>11,390</u> | <u>111,792</u> | <u>49,094</u> |
| Deferred Inflows of Resources | | | | | | | | | | | |
| Property taxes levied for a future period | - | - | - | - | - | - | - | - | - | - | - |
| Unavailable other taxes | - | - | - | - | - | - | - | - | - | - | - |
| Unavailable intergovernmental revenue | 242,528 | 714 | 39,289 | 266 | 2,466 | - | - | - | 5,756 | 71,898 | - |
| Unavailable accounts receivable | - | - | - | - | - | - | - | - | - | - | - |
| Total deferred inflows of resources | <u>242,528</u> | <u>714</u> | <u>39,289</u> | <u>266</u> | <u>2,466</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>5,756</u> | <u>71,898</u> | <u>-</u> |
| Fund Balances (Deficits) | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | - | - |
| Restricted | - | - | - | 95,414 | 2,466 | 40,202 | - | - | - | 9,260 | 145 |
| Committed | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | (242,528) | (714) | (39,289) | - | - | - | (3,020) | - | (5,996) | - | - |
| Total fund balances (deficits) | <u>(242,528)</u> | <u>(714)</u> | <u>(39,289)</u> | <u>95,414</u> | <u>2,466</u> | <u>40,202</u> | <u>(3,020)</u> | <u>-</u> | <u>(5,996)</u> | <u>9,260</u> | <u>145</u> |
| Total liabilities, deferred inflows of resources, and fund balances (deficits) | <u>\$ 243,470</u> | <u>\$ 714</u> | <u>\$ 39,289</u> | <u>\$ 122,088</u> | <u>\$ 6,273</u> | <u>\$ 242,187</u> | <u>\$ 6,793</u> | <u>\$ 29,996</u> | <u>\$ 11,150</u> | <u>\$ 192,950</u> | <u>\$ 49,239</u> |

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2020

E-1

| | Family Self Sufficiency Fund | Care Center Foundation Fund | Illinois Association of Community Action Agencies Fund | DuPage Animal Friends Fund | Resource Innovations Fund | Total Nonmajor Special Revenue Funds |
|---------------------------------------------------------------------------------|---------------------------------------|--------------------------------------|--------------------------------------------------------------------------|-------------------------------------|---------------------------------|--------------------------------------------------|
| Assets | | | | | | |
| Cash and investments | \$ 34,161 | \$ 10,728 | \$ - | \$ 567,217 | \$ - | \$ 103,537,575 |
| Receivables | | | | | | |
| Taxes | - | - | - | - | - | 30,247,174 |
| State shared revenue receivable | - | - | - | - | - | 1,737,641 |
| Interest | 1,244 | - | - | - | - | 609,583 |
| Accounts, net of allowance for doubtful accounts | - | - | - | - | - | 879,042 |
| Loans | - | - | - | - | - | 10,018,969 |
| Other | - | - | - | - | - | 28,252 |
| Due from federal, state and other governmental units | - | 335 | 3,752 | - | 132,401 | 17,791,371 |
| Due from other funds | - | - | - | - | - | 375,890 |
| Due from fiduciary funds | - | - | - | - | - | 19,765 |
| Inventory | - | - | - | - | - | 1,130,160 |
| Prepaid items | - | - | - | - | - | 1,752,183 |
| Restricted cash | - | - | - | - | - | 2,269,956 |
| Total assets | <u>\$ 35,405</u> | <u>\$ 11,063</u> | <u>\$ 3,752</u> | <u>\$ 567,217</u> | <u>\$ 132,401</u> | <u>\$ 170,397,561</u> |
| Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ 2,913 | \$ 10,292 | \$ 8,638,819 |
| Accrued payroll | 14 | 880 | 90 | 318 | 6,239 | 1,251,708 |
| Retainage payable | - | - | - | - | - | 323,120 |
| Claims payable | - | - | - | - | - | 244,196 |
| Unearned revenue | - | 9,763 | - | 559,357 | - | 679,800 |
| Compensated absences | - | - | - | - | - | 17,354 |
| Due to federal, state and other governmental units | - | - | - | - | - | 2,628,349 |
| Due to other funds | - | - | 3,639 | - | 114,002 | 1,384,418 |
| Other liabilities | 8 | 361 | 22 | 24 | 1,868 | 4,352,717 |
| Total liabilities | <u>22</u> | <u>11,004</u> | <u>3,751</u> | <u>562,612</u> | <u>132,401</u> | <u>19,520,481</u> |
| Deferred Inflows of Resources | | | | | | |
| Property taxes levied for a future period | - | - | - | - | - | 27,243,455 |
| Unavailable other taxes | - | - | - | - | - | 1,278,702 |
| Unavailable intergovernmental revenue | - | 335 | - | - | - | 13,414,610 |
| Unavailable accounts receivable | - | - | - | - | - | 787,016 |
| Total deferred inflows of resources | <u>-</u> | <u>335</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>42,723,783</u> |
| Fund Balances (Deficits) | | | | | | |
| Nonspendable | - | - | - | - | - | 2,882,343 |
| Restricted | 35,383 | - | 1 | 4,605 | - | 95,859,973 |
| Committed | - | - | - | - | - | 11,202,786 |
| Unassigned | - | (276) | - | - | - | (1,791,805) |
| Total fund balances (deficits) | <u>35,383</u> | <u>(276)</u> | <u>1</u> | <u>4,605</u> | <u>-</u> | <u>108,153,297</u> |
| Total liabilities, deferred inflows of resources, and fund balances (deficits) | <u>\$ 35,405</u> | <u>\$ 11,063</u> | <u>\$ 3,752</u> | <u>\$ 567,217</u> | <u>\$ 132,401</u> | <u>\$ 170,397,561</u> |

DuPage County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2020

E-2

| | Department of Housing and Urban Development 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 |
|------------------------------------------------------|--------------------------------------------------------------|--------------------------------------|--------------------------------------|---------------------------------------------|----------------------------|----------------------------------------|----------------------------------|--------------------------------------|-----------------------------|------------------------------------------------|---------------------------------------|
| Revenues | | | | | | | | | | | |
| Taxes: | | | | | | | | | | | |
| Property taxes | \$ - | \$ 2,599,743 | \$ 2,062,747 | \$ 5,177,506 | \$ 3,478,308 | \$ 3,022,791 | \$ 9,358,234 | \$ - | \$ - | \$ - | \$ - |
| Other tax | - | - | - | - | - | - | - | - | - | - | - |
| Fees, licenses and permits | - | - | - | - | - | - | 562,840 | - | - | - | - |
| Charges for services | - | - | - | - | - | - | 2,200 | 1,526,309 | 42,986 | 78,000 | 34,110 |
| Intergovernmental revenue | 9,812,172 | 76,907 | - | 439,131 | - | - | 76,154 | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - | 2,000 | - | - | - | - |
| Investment income | - | 24,381 | 19,227 | 36,254 | 16,236 | 19,325 | 62,493 | 16,394 | 466 | 5,531 | 1,937 |
| Miscellaneous | 494,367 | - | - | 21,265 | 13,149 | - | 140,833 | - | - | - | - |
| Total revenues | 10,306,539 | 2,701,031 | 2,081,974 | 5,674,156 | 3,507,693 | 3,042,116 | 10,204,754 | 1,542,703 | 43,452 | 83,531 | 36,047 |
| Expenditures | | | | | | | | | | | |
| Current: | | | | | | | | | | | |
| General government | - | - | - | 2,491,053 | 1,596,027 | 3,513,763 | - | - | - | 54,913 | - |
| Public safety | - | - | - | 13,787,476 | 3,410,348 | - | - | - | 29,537 | - | - |
| Public health | - | 3,098,672 | 2,004,737 | - | - | - | - | - | - | - | - |
| Highway, streets and bridges | - | - | - | - | - | - | - | - | - | - | - |
| Public services | 7,825,088 | - | - | 137,252 | 85,904 | - | - | - | - | - | - |
| Judicial | - | - | - | 4,037,842 | 2,362,171 | - | - | 1,646,853 | - | - | - |
| Conservation and recreation | - | - | - | - | - | - | 5,786,928 | - | - | - | - |
| Educational services | - | - | - | 60,092 | 41,156 | - | - | - | - | - | - |
| Capital outlay | 46,659 | - | - | - | - | - | 55,773 | - | - | - | - |
| Total expenditures | 7,871,747 | 3,098,672 | 2,004,737 | 20,513,715 | 7,495,606 | 3,513,763 | 5,842,701 | 1,646,853 | 29,537 | 54,913 | - |
| Excess (deficiency) of revenues over expenditures | 2,434,792 | (397,641) | 77,237 | (14,839,559) | (3,987,913) | (471,647) | 4,362,053 | (104,150) | 13,915 | 28,618 | 36,047 |
| Other Financing Sources (Uses) | | | | | | | | | | | |
| Transfers in | - | - | - | 22,923,708 | 5,165,218 | 773,186 | 3,161,755 | - | - | - | - |
| Transfers out | - | - | - | - | - | - | (7,074,000) | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | 22,923,708 | 5,165,218 | 773,186 | (3,912,245) | - | - | - | - |
| Net change in fund balances | 2,434,792 | (397,641) | 77,237 | 8,084,149 | 1,177,305 | 301,539 | 449,808 | (104,150) | 13,915 | 28,618 | 36,047 |
| Fund Balances (Deficits), Beginning | 6,498,197 | 4,814,674 | 3,708,401 | 2,095,526 | 1,527,949 | 1,801,356 | 9,639,693 | 1,289,614 | 36,104 | 477,829 | 164,765 |
| Fund Balances (Deficits), Ending | \$ 8,932,989 | \$ 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 |

DuPage County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2020

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 |
|------------------------------------------------------|---------------------------------------|--------------------------------|----------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------------|---------------------------------------------|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------|--------------------------|
| Revenues | | | | | | | | | | | |
| Taxes: | | | | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other tax | - | - | - | - | - | - | - | - | - | - | - |
| Fees, licenses and permits | - | - | - | - | - | 2,619,784 | - | - | - | - | - |
| Charges for services | 256 | 36,210 | 155,641 | 2,179,453 | - | 496,219 | 170,614 | - | - | - | 241,891 |
| Intergovernmental revenue | - | - | - | - | - | 73,417 | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - | 122,537 | - | 1,659 | - | - | - |
| Investment income | 3,375 | 4,471 | 8,401 | 9,582 | 1,700 | 60,041 | 5,620 | - | 135 | 240 | 2,931 |
| Miscellaneous | - | - | - | - | 243,156 | 84,873 | 100 | - | - | - | - |
| Total revenues | 3,631 | 40,681 | 164,042 | 2,189,035 | 244,856 | 3,456,871 | 176,334 | 1,659 | 135 | 240 | 244,822 |
| Expenditures | | | | | | | | | | | |
| Current: | | | | | | | | | | | |
| General government | - | - | 33,262 | 1,859,217 | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | 225,803 | - | - | - | 3,059 | - | 120,306 |
| Public health | - | - | - | - | - | - | - | - | - | - | - |
| Highway, streets and bridges | - | - | - | - | - | - | - | - | - | - | - |
| Public services | - | - | - | - | - | 2,558,183 | - | - | - | - | - |
| Judicial | 97,125 | - | - | - | - | - | 209,104 | - | - | - | - |
| Conservation and recreation | - | - | - | - | - | - | - | - | - | - | - |
| Educational services | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | 6,940 | - | - | - | - | - | - | - | 41,500 |
| Total expenditures | 97,125 | - | 40,202 | 1,859,217 | 225,803 | 2,558,183 | 209,104 | - | 3,059 | - | 161,806 |
| Excess (deficiency) of revenues over expenditures | (93,494) | 40,681 | 123,840 | 329,818 | 19,053 | 898,688 | (32,770) | 1,659 | (2,924) | 240 | 83,016 |
| Other Financing Sources (Uses) | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | 980,281 | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | 980,281 | - | - | - | - | - |
| Net change in fund balances | (93,494) | 40,681 | 123,840 | 329,818 | 19,053 | 1,878,969 | (32,770) | 1,659 | (2,924) | 240 | 83,016 |
| Fund Balances (Deficits), Beginning | 320,304 | 371,918 | 721,359 | 961,253 | 104,869 | 5,269,884 | 522,822 | (10,126) | 13,542 | 23,530 | 218,870 |
| Fund Balances (Deficits), Ending | \$ 226,810 | \$ 412,599 | \$ 845,199 | \$ 1,291,071 | \$ 123,922 | \$ 7,148,853 | \$ 490,052 | \$ (8,467) | \$ 10,618 | \$ 23,770 | \$ 301,886 |

DuPage County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2020

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 |
|------------------------------------------------------|------------------------------------------------------------------------|------------------------------------|----------------------------------|------------------------------------|----------------------------------|---------------------------|---------------------------------------|---------------------|--------------------------------------------|--------------------------------|-----------------------------------------|
| Revenues | | | | | | | | | | | |
| Taxes: | | | | | | | | | | | |
| Property taxes | \$ - | \$ 869,612 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other tax | - | - | - | - | 1,494,055 | - | - | - | - | - | - |
| Fees, licenses and permits | - | - | - | - | 617,841 | - | - | - | - | - | - |
| Charges for services | 1,084,885 | 1,470 | 2,914 | 47,508 | 902,316 | - | 2,199,832 | 279,781 | 661,739 | 19,765 | 808,295 |
| Intergovernmental revenue | - | 307,905 | - | 197,018 | 314,243 | 13,882,027 | - | - | 3,909 | - | - |
| Fines and forfeitures | - | - | - | - | - | - | 4,162 | - | - | - | - |
| Investment income | 1,542 | 27,483 | - | 7,505 | 80,166 | 91,873 | 26,402 | 4,249 | 46,198 | 7,478 | 9,784 |
| Miscellaneous | - | - | - | - | 123,936 | - | 9,286 | - | 1,250 | 35,561 | - |
| Total revenues | 1,086,427 | 1,206,470 | 2,914 | 252,031 | 3,532,557 | 13,973,900 | 2,239,682 | 284,030 | 713,096 | 62,804 | 818,079 |
| Expenditures | | | | | | | | | | | |
| Current: | | | | | | | | | | | |
| General government | - | - | - | - | - | - | 1,842,467 | - | - | 50,048 | 688,741 |
| Public safety | - | - | - | - | - | - | - | - | - | - | - |
| Public health | - | - | - | - | - | - | - | - | - | - | - |
| Highway, streets and bridges | - | - | - | - | 15,765,883 | 9,200,383 | - | - | - | - | - |
| Public services | - | - | - | - | - | - | - | - | - | - | - |
| Judicial | 812,862 | 945,304 | - | 333,247 | - | - | - | 414,818 | 527,942 | - | - |
| Conservation and recreation | - | - | - | - | - | - | - | - | - | - | - |
| Educational services | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 5,022,225 | 5,897,510 | - | - | 31,942 | - | - |
| Total expenditures | 812,862 | 945,304 | - | 333,247 | 20,788,108 | 15,097,893 | 1,842,467 | 414,818 | 559,884 | 50,048 | 688,741 |
| Excess (deficiency) of revenues over expenditures | 273,565 | 261,166 | 2,914 | (81,216) | (17,255,551) | (1,123,993) | 397,215 | (130,788) | 153,212 | 12,756 | 129,338 |
| Other Financing Sources (Uses) | | | | | | | | | | | |
| Transfers in | - | 2,140 | - | 1,312 | 16,701,969 | 15,246,446 | 108,225 | - | - | - | - |
| Transfers out | - | - | - | - | (986,099) | (333,104) | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | 165,596 | - | - | - | - | - | - |
| Total other financing sources (uses) | - | 2,140 | - | 1,312 | 15,881,466 | 14,913,342 | 108,225 | - | - | - | - |
| Net change in fund balances | 273,565 | 263,306 | 2,914 | (79,904) | (1,374,085) | 13,789,349 | 505,440 | (130,788) | 153,212 | 12,756 | 129,338 |
| Fund Balances (Deficits), Beginning | 972,574 | 2,534,049 | 1,122 | 586,210 | 10,756,588 | 4,423,410 | 2,237,268 | 419,165 | 4,171,614 | 687,784 | 909,052 |
| Fund Balances (Deficits), Ending | \$ 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 |

DuPage County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2020

E-2

| | Court Automation Fund | Environment Related Public Works Project 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 |
|------------------------------------------------------|-----------------------------|--------------------------------------------------------------|----------------------------------------|-------------------------------------------------------|--------------------------------------------------|--------------------------------------------------|-------------------------------------------------------|----------------------------------------------|--------------------------------------------------|-----------------------------------------|--------------------------------------|
| Revenues | | | | | | | | | | | |
| Taxes: | | | | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 19,146 | \$ - | \$ - |
| Other tax | - | - | - | - | - | - | - | - | - | - | - |
| Fees, licenses and permits | - | - | - | - | - | - | - | - | - | - | - |
| Charges for services | 1,512,046 | - | 830,804 | - | - | - | - | - | - | 184,749 | - |
| Intergovernmental revenue | - | - | - | - | - | - | - | 1,458,624 | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - | - | - | - | - | - |
| Investment income | 14,478 | 198 | 75,430 | 9,483 | 8,082 | 1,737 | 3,062 | - | 730 | 1 | - |
| Miscellaneous | - | - | - | - | - | - | - | - | - | - | - |
| Total revenues | 1,526,524 | 198 | 906,234 | 9,483 | 8,082 | 1,737 | 3,062 | 1,458,624 | 19,876 | 184,750 | - |
| Expenditures | | | | | | | | | | | |
| Current: | | | | | | | | | | | |
| General government | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - | - | - | - | - |
| Public health | - | - | - | - | - | - | - | - | - | - | - |
| Highway, streets and bridges | - | - | - | - | - | - | - | 1,249,633 | 1,076 | - | - |
| Public services | - | - | - | - | - | - | - | - | - | - | - |
| Judicial | 1,759,583 | - | - | - | - | - | - | - | - | 141,864 | - |
| Conservation and recreation | - | - | 20,123 | - | - | - | - | - | - | - | - |
| Educational services | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 46,932 | - | - | - | - | - | - |
| Total expenditures | 1,759,583 | - | 20,123 | - | 46,932 | - | - | 1,249,633 | 1,076 | 141,864 | - |
| Excess (deficiency) of revenues over expenditures | (233,059) | 198 | 886,111 | 9,483 | (38,850) | 1,737 | 3,062 | 208,991 | 18,800 | 42,886 | - |
| Other Financing Sources (Uses) | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | (233,059) | 198 | 886,111 | 9,483 | (38,850) | 1,737 | 3,062 | 208,991 | 18,800 | 42,886 | - |
| Fund Balances (Deficits), Beginning | 1,430,002 | 1,526 | 5,963,092 | 742,249 | 563,572 | 131,337 | 252,822 | 44,760 | 58,291 | 64,301 | 155,637 |
| Fund Balances (Deficits), Ending | \$ 1,196,943 | \$ 1,724 | \$ 6,849,203 | \$ 751,732 | \$ 524,722 | \$ 133,074 | \$ 255,884 | \$ 253,751 | \$ 77,091 | \$ 107,187 | \$ 155,637 |

DuPage County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2020

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 |
|------------------------------------------------------|------------------------------------|--------------------------------------------|--------------------------------------------|------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------|-----------------------------------------|------------------------------------------------------------------|-------------------------------------------------------|------------------------------------------|----------------------------------------|
| Revenues | | | | | | | | | | | |
| Taxes: | | | | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other tax | - | - | - | - | - | - | - | - | - | - | - |
| Fees, licenses and permits | - | - | - | - | - | - | - | - | - | - | - |
| Charges for services | 27,028 | - | - | 8,737 | 422,541 | 197,549 | - | - | - | - | - |
| Intergovernmental revenue | - | - | - | - | - | - | 244,602 | 7,345,835 | - | 633,553 | 5,951,115 |
| Fines and forfeitures | - | - | 26 | - | - | - | - | - | - | - | - |
| Investment income | - | - | - | 658 | 6,819 | 7,170 | - | - | - | - | - |
| Miscellaneous | - | - | - | - | - | - | 209 | 50,991 | - | 20,126 | 223,061 |
| Total revenues | 27,028 | - | 26 | 9,395 | 429,360 | 204,719 | 244,811 | 7,396,826 | - | 653,679 | 6,174,176 |
| Expenditures | | | | | | | | | | | |
| Current: | | | | | | | | | | | |
| General government | - | - | - | - | - | - | - | - | - | - | - |
| Public safety | - | - | - | - | - | - | - | - | - | 252,879 | - |
| Public health | - | - | - | - | - | - | - | - | - | - | - |
| Highway, streets and bridges | - | - | - | - | - | - | - | - | - | - | - |
| Public services | - | - | - | - | - | - | 254,536 | 6,937,541 | - | - | 6,312,364 |
| Judicial | 3,541 | - | 4,014 | 3,728 | 212,291 | - | - | 799,060 | - | 269,745 | - |
| Conservation and recreation | - | - | - | - | - | - | - | - | - | - | - |
| Educational services | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - | - | - | - | 106,445 | 5,750 |
| Total expenditures | 3,541 | - | 4,014 | 3,728 | 212,291 | - | 254,536 | 7,736,601 | - | 629,069 | 6,318,114 |
| Excess (deficiency) of revenues over expenditures | 23,487 | - | (3,988) | 5,667 | 217,069 | 204,719 | (9,725) | (339,775) | - | 24,610 | (143,938) |
| Other Financing Sources (Uses) | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | - | - | 1,033 |
| Transfers out | - | - | - | - | - | - | - | - | - | - | (40,813) |
| Sale of capital assets | - | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - | - | (39,780) |
| Net change in fund balances | 23,487 | - | (3,988) | 5,667 | 217,069 | 204,719 | (9,725) | (339,775) | - | 24,610 | (183,718) |
| Fund Balances (Deficits), Beginning | 98,890 | 175,944 | 127,026 | 57,865 | 490,284 | 564,490 | (16,785) | 230,975 | (16,500) | 68,110 | (33,928) |
| Fund Balances (Deficits), Ending | \$ 122,377 | \$ 175,944 | \$ 123,038 | \$ 63,532 | \$ 707,353 | \$ 769,209 | \$ (26,510) | \$ (108,800) | \$ (16,500) | \$ 92,720 | \$ (217,646) |

DuPage County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2020

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 |
|------------------------------------------------------|----------------------------------------------------|----------------------------------------|-----------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------------------------|-------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------|
| Revenues | | | | | | | | | | | |
| Taxes: | | | | | | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other tax | - | - | - | - | - | - | - | - | - | - | - |
| Fees, licenses and permits | - | - | - | - | - | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental revenue | 71,698 | - | 30,004 | 1,363,555 | 33,940 | 3,865,958 | - | 54,275 | 37,563 | 413,580 | 353,914 |
| Fines and forfeitures | - | - | - | - | - | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - | - | - | - | - | 193 |
| Miscellaneous | - | - | - | 270 | - | 242,879 | - | - | - | - | - |
| Total revenues | 71,698 | - | 30,004 | 1,363,825 | 33,940 | 4,108,837 | - | 54,275 | 37,563 | 413,580 | 354,107 |
| Expenditures | | | | | | | | | | | |
| Current: | | | | | | | | | | | |
| General government | - | - | - | - | - | - | - | - | - | 62,256 | 12,938 |
| Public safety | 10,345 | - | - | - | - | - | - | - | - | - | - |
| Public health | - | - | - | - | - | - | - | - | - | - | - |
| Highway, streets and bridges | - | - | - | - | - | - | - | - | - | - | - |
| Public services | 238,036 | 714 | - | 1,049,729 | - | 4,108,836 | - | 54,275 | - | 30,270 | 324,928 |
| Judicial | - | - | - | - | 31,474 | - | - | - | 30,916 | 309,320 | - |
| Conservation and recreation | - | - | 68,563 | - | - | - | - | - | - | - | - |
| Educational services | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | - | - | - | 18,688 | - | - | 3,049 | - | - | - | - |
| Total expenditures | 248,381 | 714 | 68,563 | 1,068,417 | 31,474 | 4,108,836 | 3,049 | 54,275 | 30,916 | 401,846 | 337,866 |
| Excess (deficiency) of revenues over expenditures | (176,683) | (714) | (38,559) | 295,408 | 2,466 | 1 | (3,049) | - | 6,647 | 11,734 | 16,241 |
| Other Financing Sources (Uses) | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | 3,365 | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - | - |
| Sale of capital assets | - | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | 3,365 | - | - | - | - | - |
| Net change in fund balances | (176,683) | (714) | (38,559) | 295,408 | 2,466 | 3,366 | (3,049) | - | 6,647 | 11,734 | 16,241 |
| Fund Balances (Deficits), Beginning | (65,845) | - | (730) | (199,994) | - | 36,836 | 29 | - | (12,643) | (2,474) | (16,096) |
| Fund Balances (Deficits), Ending | \$ (242,528) | \$ (714) | \$ (39,289) | \$ 95,414 | \$ 2,466 | \$ 40,202 | \$ (3,020) | \$ - | \$ (5,996) | \$ 9,260 | \$ 145 |

DuPage County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2020

E-2

| | Family Self Sufficiency Fund | Care Center Foundation Fund | Illinois Association of Community Action Agencies Fund | DuPage Animal Friends Fund | Resource Innovations Fund | Total Nonmajor Special Revenue Funds |
|------------------------------------------------------|---------------------------------------|--------------------------------------|-----------------------------------------------------------------------|-------------------------------------|---------------------------------|--------------------------------------------------|
| Revenues | | | | | | |
| Taxes: | | | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 26,588,087 |
| Other tax | - | - | - | - | - | 1,494,055 |
| Fees, licenses and permits | - | - | - | - | - | 3,800,465 |
| Charges for services | - | - | - | - | - | 14,155,848 |
| Intergovernmental revenue | - | - | - | - | - | 47,041,099 |
| Fines and forfeitures | - | - | - | - | - | 130,384 |
| Investment income | 391 | (1) | - | 4,608 | - | 734,459 |
| Miscellaneous | - | 44,016 | 17,602 | 56,414 | 223,586 | 2,046,930 |
| Total revenues | 391 | 44,015 | 17,602 | 61,022 | 223,586 | 95,991,327 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | - | - | - | 56,417 | - | 12,261,102 |
| Public safety | - | - | - | - | - | 17,839,753 |
| Public health | - | - | - | - | - | 5,103,409 |
| Highway, streets and bridges | - | - | - | - | - | 26,216,975 |
| Public services | 1,046 | 38,414 | 17,601 | - | 223,586 | 30,198,303 |
| Judicial | - | - | - | - | - | 14,952,804 |
| Conservation and recreation | - | - | - | - | - | 5,875,614 |
| Educational services | - | - | - | - | - | 101,248 |
| Capital outlay | - | - | - | - | - | 11,283,413 |
| Total expenditures | 1,046 | 38,414 | 17,601 | 56,417 | 223,586 | 123,832,621 |
| Excess (deficiency) of revenues over expenditures | (655) | 5,601 | 1 | 4,605 | - | (27,841,294) |
| Other Financing Sources (Uses) | | | | | | |
| Transfers in | - | - | - | - | - | 65,068,638 |
| Transfers out | - | - | - | - | - | (8,434,016) |
| Sale of capital assets | - | - | - | - | - | 165,596 |
| Total other financing sources (uses) | - | - | - | - | - | 56,800,218 |
| Net change in fund balances | (655) | 5,601 | 1 | 4,605 | - | 28,958,924 |
| Fund Balances (Deficits), Beginning | 36,038 | (5,877) | - | - | - | 79,194,373 |
| Fund Balances (Deficits), Ending | \$ 35,383 | \$ (276) | \$ 1 | \$ 4,605 | \$ - | \$ 108,153,297 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-3

| | 2020 | | | |
|--------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
| | | | | 2019 Actual |
| Revenues | | | | |
| Intergovernmental revenue | \$ - | \$ 17,911,555 | \$ 9,812,172 | \$ (8,099,383) |
| Miscellaneous | - | 497,031 | 494,367 | (2,664) |
| Total revenues | - | 18,408,586 | 10,306,539 | (8,102,047) |
| Expenditures | | | | |
| Public services: | | | | |
| Personnel services: | | | | |
| Salaries | 847,265 | 2,117,575 | 1,022,673 | 1,094,902 |
| Benefits | 277,058 | 744,127 | 420,448 | 323,679 |
| Total personnel services | 1,124,323 | 2,861,702 | 1,443,121 | 1,418,581 |
| Commodities: | | | | |
| Equipment | 8,110 | 37,158 | 15,864 | 21,294 |
| Other commodities | 14,672 | 20,238 | 1,754 | 18,484 |
| Total commodities | 22,782 | 57,396 | 17,618 | 39,778 |
| Contractual services: | | | | |
| Professional services | 279,663 | 400,012 | 94,187 | 305,825 |
| Insurance | 100 | 200 | - | 200 |
| Utilities | 644 | 7,575 | 5,004 | 2,571 |
| Repairs and maintenance | 871 | 1,021 | - | 1,021 |
| Rentals | 6,000 | 14,100 | 3,132 | 10,968 |
| Travel expenditure | 33,927 | 51,110 | 12,246 | 38,864 |
| Training and education | 24,783 | 48,128 | 12,622 | 35,506 |
| Other contractual services | 15,981,017 | 31,512,345 | 6,237,158 | 25,275,187 |
| Total contractual services | 16,327,005 | 32,034,491 | 6,364,349 | 25,670,142 |
| Total public services | 17,474,110 | 34,953,589 | 7,825,088 | 27,128,501 |
| Capital Outlay | | | | |
| Capital outlay | 944,233 | 1,873,340 | 46,659 | 1,826,681 |
| Total capital outlay | 944,233 | 1,873,340 | 46,659 | 1,826,681 |
| Total expenditures | 18,418,343 | 36,826,929 | 7,871,747 | 28,955,182 |
| Net change in fund balance | \$ (18,418,343) | \$ (18,418,343) | 2,434,792 | \$ 20,853,135 |
| Fund Balance, Beginning | | | 6,498,197 | 6,426,505 |
| Fund Balance, Ending | | | \$ 8,932,989 | \$ 6,498,197 |

DuPage County, Illinois

Health Department IMRF Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-4

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|----------------------------|-------------------------|---------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes | \$ 2,580,934 | \$ 2,580,934 | \$ 2,599,743 | \$ 18,809 | \$ 2,633,989 |
| Intergovernmental revenue | 65,000 | 65,000 | 76,907 | 11,907 | 81,483 |
| Investment income | 169,287 | 169,287 | 24,381 | (144,906) | 67,205 |
| Total revenues | 2,815,221 | 2,815,221 | 2,701,031 | (114,190) | 2,782,677 |
| Expenditures | | | | | |
| Public health: | | | | | |
| Salaries | 3,279,680 | 3,279,680 | 3,098,672 | 181,008 | 2,581,340 |
| Total public health | 3,279,680 | 3,279,680 | 3,098,672 | 181,008 | 2,581,340 |
| Excess (deficiency) of revenues over expenditures | (464,459) | (464,459) | (397,641) | 66,818 | 201,337 |
| Other Financing Sources (Uses) | | | | | |
| Anticipated grants sources | 125,000 | 607,800 | - | (607,800) | - |
| Anticipated grants uses | (125,000) | (607,800) | - | 607,800 | - |
| Net change in fund balance | <u>\$ (464,459)</u> | <u>\$ (464,459)</u> | (397,641) | <u>\$ 66,818</u> | 201,337 |
| Fund Balance, Beginning | | | 4,814,674 | | 4,613,337 |
| Fund Balance, Ending | | | <u>\$ 4,417,033</u> | | <u>\$ 4,814,674</u> |

DuPage County, Illinois

Health Department FICA Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-5

| | 2020 | | | | |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Taxes | \$ 2,092,941 | \$ 2,092,941 | \$ 2,062,747 | \$ (30,194) | \$ 2,114,547 |
| Investment income | 40,000 | 40,000 | 19,227 | (20,773) | 51,273 |
| Total revenues | 2,132,941 | 2,132,941 | 2,081,974 | (50,967) | 2,165,820 |
| Expenditures | | | | | |
| Public health: | | | | | |
| Salaries | 2,168,482 | 2,168,482 | 2,004,737 | 163,745 | 1,953,397 |
| Total public health | 2,168,482 | 2,168,482 | 2,004,737 | 163,745 | 1,953,397 |
| Total expenditures | 2,168,482 | 2,168,482 | 2,004,737 | 163,745 | 1,953,397 |
| Excess (deficiency) of revenues over expenditures | (35,541) | (35,541) | 77,237 | 112,778 | 212,423 |
| Other Financing Sources (Uses) | | | | | |
| Anticipated grants sources | 125,000 | 431,000 | - | (431,000) | - |
| Anticipated grants uses | (125,000) | (431,000) | - | 431,000 | - |
| Total other financing sources (uses) | - | - | - | - | - |
| Net change in fund balance | \$ (35,541) | \$ (35,541) | 77,237 | \$ 112,778 | 212,423 |
| Fund Balance, Beginning | | | 3,708,401 | | 3,495,978 |
| Fund Balance, Ending | | | \$ 3,785,638 | | \$ 3,708,401 |

Dupage County, Illinois

Illinois Municipal Retirement Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-6

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes | \$ 5,105,000 | \$ 5,105,000 | \$ 5,177,506 | \$ 72,506 | \$ 5,148,521 |
| Intergovernmental revenue | 491,110 | 491,110 | 439,131 | (51,979) | 493,797 |
| Investment income | 5,000 | 5,000 | 36,254 | 31,254 | 40,301 |
| Miscellaneous | 17,315 | 17,315 | 21,265 | 3,950 | 23,466 |
| Total revenues | 5,618,425 | 5,618,425 | 5,674,156 | 55,731 | 5,706,085 |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Benefits | 2,772,622 | 2,772,622 | 2,491,053 | 281,569 | 2,432,303 |
| Total personnel services | 2,772,622 | 2,772,622 | 2,491,053 | 281,569 | 2,432,303 |
| Total general government | 2,772,622 | 2,772,622 | 2,491,053 | 281,569 | 2,432,303 |
| Public safety: | | | | | |
| Personnel services: | | | | | |
| Benefits | 14,087,567 | 14,087,567 | 13,787,476 | 300,091 | 10,732,640 |
| Total personnel services | 14,087,567 | 14,087,567 | 13,787,476 | 300,091 | 10,732,640 |
| Total public safety | 14,087,567 | 14,087,567 | 13,787,476 | 300,091 | 10,732,640 |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Benefits | 140,239 | 140,239 | 137,252 | 2,987 | 129,775 |
| Total personnel services | 140,239 | 140,239 | 137,252 | 2,987 | 129,775 |
| Total public services | 140,239 | 140,239 | 137,252 | 2,987 | 129,775 |
| Judicial: | | | | | |
| Personnel services: | | | | | |
| Benefits | 4,125,728 | 4,125,728 | 4,037,842 | 87,886 | 3,409,521 |
| Total personnel services | 4,125,728 | 4,125,728 | 4,037,842 | 87,886 | 3,409,521 |
| Total judicial | 4,125,728 | 4,125,728 | 4,037,842 | 87,886 | 3,409,521 |
| Educational services: | | | | | |
| Personnel services: | | | | | |
| Benefits | 61,400 | 61,400 | 60,092 | 1,308 | 49,615 |
| Total personnel services | 61,400 | 61,400 | 60,092 | 1,308 | 49,615 |
| Total educational services | 61,400 | 61,400 | 60,092 | 1,308 | 49,615 |
| Total expenditures | 21,187,556 | 21,187,556 | 20,513,715 | 673,841 | 16,753,854 |
| Excess (deficiency) of revenues over expenditures | (15,569,131) | (15,569,131) | (14,839,559) | 729,572 | (11,047,769) |

Dupage County, Illinois

Illinois Municipal Retirement Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-6

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|----------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Other Financing Sources | | | | | |
| Transfers in | \$ 15,629,171 | \$ 15,629,171 | \$ 22,923,708 | \$ 7,294,537 | \$ 11,901,329 |
| Total other financing sources | <u>15,629,171</u> | <u>15,629,171</u> | <u>22,923,708</u> | <u>7,294,537</u> | <u>11,901,329</u> |
| Net change in fund balance | <u>\$ 60,040</u> | <u>\$ 60,040</u> | 8,084,149 | <u>\$ 8,024,109</u> | 853,560 |
| Fund Balance, Beginning | | | <u>2,095,526</u> | | <u>1,241,966</u> |
| Fund Balance, Ending | | | <u>\$ 10,179,675</u> | | <u>\$ 2,095,526</u> |

DuPage County, Illinois

Social Security Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-7

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes | \$ 3,503,500 | \$ 3,503,500 | \$ 3,478,308 | \$ (25,192) | \$ 3,511,109 |
| Investment income | 5,000 | 5,000 | 16,236 | 11,236 | 32,761 |
| Miscellaneous | 10,974 | 10,974 | 13,149 | 2,175 | 17,131 |
| Total revenues | 3,519,474 | 3,519,474 | 3,507,693 | (11,781) | 3,561,001 |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Benefits | 1,684,780 | 1,684,780 | 1,596,027 | 88,753 | 1,461,045 |
| Total personnel services | 1,684,780 | 1,684,780 | 1,596,027 | 88,753 | 1,461,045 |
| Total general government | 1,684,780 | 1,684,780 | 1,596,027 | 88,753 | 1,461,045 |
| Public safety: | | | | | |
| Personnel services: | | | | | |
| Benefits | 3,599,993 | 3,599,993 | 3,410,348 | 189,645 | 3,325,102 |
| Total personnel services | 3,599,993 | 3,599,993 | 3,410,348 | 189,645 | 3,325,102 |
| Total public safety | 3,599,993 | 3,599,993 | 3,410,348 | 189,645 | 3,325,102 |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Benefits | 90,681 | 90,681 | 85,904 | 4,777 | 93,550 |
| Total personnel services | 90,681 | 90,681 | 85,904 | 4,777 | 93,550 |
| Total public services | 90,681 | 90,681 | 85,904 | 4,777 | 93,550 |
| Judicial: | | | | | |
| Personnel services: | | | | | |
| Benefits | 2,493,528 | 2,493,528 | 2,362,171 | 131,357 | 2,332,420 |
| Total personnel services | 2,493,528 | 2,493,528 | 2,362,171 | 131,357 | 2,332,420 |
| Total judicial | 2,493,528 | 2,493,528 | 2,362,171 | 131,357 | 2,332,420 |
| Educational services: | | | | | |
| Personnel services: | | | | | |
| Benefits | 43,445 | 43,445 | 41,156 | 2,289 | 40,209 |
| Total personnel services | 43,445 | 43,445 | 41,156 | 2,289 | 40,209 |
| Total educational services | 43,445 | 43,445 | 41,156 | 2,289 | 40,209 |
| Total expenditures | 7,912,427 | 7,912,427 | 7,495,606 | 416,821 | 7,252,326 |
| Excess (deficiency) of revenues over expenditures | (4,392,953) | (4,392,953) | (3,987,913) | 405,040 | (3,691,325) |

DuPage County, Illinois

Social Security Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-7

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Other Financing Sources | | | | | |
| Transfers in | \$ 4,415,138 | \$ 4,415,138 | \$ 5,165,218 | \$ 750,080 | \$ 3,924,478 |
| Total other financing sources | <u>4,415,138</u> | <u>4,415,138</u> | <u>5,165,218</u> | <u>750,080</u> | <u>3,924,478</u> |
| Net change in fund balance | <u>\$ 22,185</u> | <u>\$ 22,185</u> | <u>1,177,305</u> | <u>\$ 1,155,120</u> | <u>233,153</u> |
| Fund Balance, Beginning | | | <u>1,527,949</u> | | <u>1,294,796</u> |
| Fund Balance, Ending | | | <u>\$ 2,705,254</u> | | <u>\$ 1,527,949</u> |

DuPage County, Illinois

Tort Liability Insurance Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-8

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes | \$ 3,005,000 | \$ 3,005,000 | \$ 3,022,791 | \$ 17,791 | \$ 3,032,326 |
| Investment income | 10,000 | 10,000 | 19,325 | 9,325 | 29,466 |
| Miscellaneous | - | - | - | - | 65,956 |
| Total revenues | 3,015,000 | 3,015,000 | 3,042,116 | 27,116 | 3,127,748 |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Salaries | 248,029 | 248,802 | 246,025 | 2,777 | 237,937 |
| Benefits | 64,272 | 64,552 | 58,863 | 5,689 | 50,232 |
| Total personnel services | 312,301 | 313,354 | 304,888 | 8,466 | 288,169 |
| Commodities: | | | | | |
| Equipment | - | - | - | - | 126,327 |
| Other commodities | 10,000 | 10,762 | 7,132 | 3,630 | 14,054 |
| Total commodities | 10,000 | 10,762 | 7,132 | 3,630 | 140,381 |
| Contractual services: | | | | | |
| Professional services | 255,000 | 332,627 | 238,679 | 93,948 | 198,915 |
| Insurance | 4,236,100 | 4,260,041 | 2,961,560 | 1,298,481 | 4,484,011 |
| Travel expenditure | 3,000 | 3,000 | 70 | 2,930 | 5,206 |
| Training and education | 12,400 | 9,017 | 1,434 | 7,583 | 17,530 |
| Other contractual services | 100,100 | 100 | - | 100 | 16 |
| Total contractual services | 4,606,600 | 4,604,785 | 3,201,743 | 1,403,042 | 4,705,678 |
| Total general government | 4,928,901 | 4,928,901 | 3,513,763 | 1,415,138 | 5,134,228 |
| Total expenditures | 4,928,901 | 4,928,901 | 3,513,763 | 1,415,138 | 5,134,228 |
| Excess (deficiency) of revenues over expenditures | (1,913,901) | (1,913,901) | (471,647) | 1,442,254 | (2,006,480) |
| Other Financing Sources | | | | | |
| Transfers in | 773,186 | 773,186 | 773,186 | - | 1,800,000 |
| Total other financing sources | 773,186 | 773,186 | 773,186 | - | 1,800,000 |
| Net change in fund balance | \$ (1,140,715) | \$ (1,140,715) | 301,539 | \$ 1,442,254 | (206,480) |
| Fund Balance, Beginning | | | 1,801,356 | | 2,007,836 |
| Fund Balance, Ending | | | \$ 2,102,895 | | \$ 1,801,356 |

DuPage County, Illinois

Stormwater Management Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-9

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|---------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes | \$ 9,412,500 | \$ 9,412,500 | \$ 9,358,234 | \$ (54,266) | \$ 9,416,152 |
| Fees, licenses and permits | 650,000 | 650,000 | 562,840 | (87,160) | 407,121 |
| Charges for services | 4,000 | 4,000 | 2,200 | (1,800) | 3,942 |
| Intergovernmental revenue | - | - | 76,154 | 76,154 | 123,483 |
| Fines and forfeitures | 8,000 | 8,000 | 2,000 | (6,000) | 15,000 |
| Investment income | 30,000 | 30,000 | 62,493 | 32,493 | 177,232 |
| Miscellaneous | 917,000 | 917,000 | 140,833 | (776,167) | 182,259 |
| Total revenues | 11,021,500 | 11,021,500 | 10,204,754 | (816,746) | 10,325,189 |
| Expenditures | | | | | |
| Conservation and recreation: | | | | | |
| Personnel services: | | | | | |
| Salaries | 55,066 | 55,066 | - | 55,066 | - |
| Total personnel services | 55,066 | 55,066 | - | 55,066 | - |
| Contractual services: | | | | | |
| Insurance | 1,000 | 1,000 | - | 1,000 | - |
| Total contractual services | 1,000 | 1,000 | - | 1,000 | - |
| Total highway, streets and bridges | 56,066 | 56,066 | - | 56,066 | - |
| Conservation and recreation: | | | | | |
| Personnel services: | | | | | |
| Salaries | 2,844,294 | 2,844,294 | 2,688,296 | 155,998 | 2,741,554 |
| Benefits | 1,074,894 | 1,074,894 | 857,663 | 217,231 | 990,389 |
| Total personnel services | 3,919,188 | 3,919,188 | 3,545,959 | 373,229 | 3,731,943 |
| Commodities: | | | | | |
| Equipment | 27,000 | 21,800 | 19,441 | 2,359 | 27,247 |
| Other commodities | 115,500 | 120,700 | 115,814 | 4,886 | 113,143 |
| Total commodities | 142,500 | 142,500 | 135,255 | 7,245 | 140,390 |
| Contractual services: | | | | | |
| Professional services | 1,342,000 | 1,412,140 | 1,095,542 | 316,598 | 1,066,026 |
| Insurance | 500 | 500 | 484 | 16 | 272 |
| Utilities | 321,900 | 322,341 | 252,758 | 69,583 | 234,623 |
| Repairs and maintenance | 240,280 | 240,733 | 40,364 | 200,369 | 40,136 |
| Rentals | 20,000 | 20,000 | 9,856 | 10,144 | 7,851 |
| Travel expenditure | 6,250 | 6,363 | 4,297 | 2,066 | 6,872 |
| Training and education | 62,960 | 62,960 | 45,650 | 17,310 | 43,403 |
| Other contractual services | 1,212,210 | 1,141,063 | 656,763 | 484,300 | 695,193 |
| Total contractual services | 3,206,100 | 3,206,100 | 2,105,714 | 1,100,386 | 2,094,376 |
| Total conservation and recreation | 7,267,788 | 7,267,788 | 5,786,928 | 1,480,860 | 5,966,709 |

DuPage County, Illinois

Stormwater Management Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-9

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Capital Outlay | | | | | |
| Capital outlay | \$ 2,099,885 | \$ 2,099,885 | \$ 55,773 | \$ 2,044,112 | \$ 478,828 |
| Total capital outlay | 2,099,885 | 2,099,885 | 55,773 | 2,044,112 | 478,828 |
| Total expenditures | 9,423,739 | 9,423,739 | 5,842,701 | 3,581,038 | 6,445,537 |
| Excess (deficiency) of revenues over expenditures | 1,597,761 | 1,597,761 | 4,362,053 | 2,764,292 | 3,879,652 |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 3,102,000 | 3,102,000 | 3,161,755 | 59,755 | 3,101,900 |
| Transfers out | (7,074,000) | (7,074,000) | (7,074,000) | - | (7,088,600) |
| Total other financing sources (uses) | (3,972,000) | (3,972,000) | (3,912,245) | 59,755 | (3,986,700) |
| Net change in fund balance | \$ (2,374,239) | \$ (2,374,239) | 449,808 | \$ 2,824,047 | (107,048) |
| Fund Balance, Beginning | | | 9,639,693 | | 9,746,741 |
| Fund Balance, Ending | | | \$ 10,089,501 | | \$ 9,639,693 |

DuPage County, Illinois

Court Document Storage Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-10

| | 2020 | | | | |
|--------------------------------|---------------------|---------------------|---------------------|------------------------------------------------------------|---------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 2,300,000 | \$ 2,300,000 | \$ 1,526,309 | \$ (773,691) | \$ 2,471,875 |
| Investment income | - | - | 16,394 | 16,394 | 27,670 |
| Total revenues | 2,300,000 | 2,300,000 | 1,542,703 | (757,297) | 2,499,545 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Commodities: | | | | | |
| Equipment | 250,000 | 250,000 | 100,560 | 149,440 | 3,326 |
| Other commodities | 40,000 | 40,000 | 34,154 | 5,846 | 68,367 |
| Total commodities | 290,000 | 290,000 | 134,714 | 155,286 | 71,693 |
| Contractual services: | | | | | |
| Professional services | 2,057,000 | 2,057,000 | 1,500,196 | 556,804 | 2,041,169 |
| Utilities | 60,000 | 60,000 | - | 60,000 | - |
| Repairs and maintenance | 45,000 | 45,000 | 11,943 | 33,057 | 68,666 |
| Other contractual services | 75,000 | 75,000 | - | 75,000 | 15,181 |
| Total contractual services | 2,237,000 | 2,237,000 | 1,512,139 | 724,861 | 2,125,016 |
| Total judicial | 2,527,000 | 2,527,000 | 1,646,853 | 880,147 | 2,196,709 |
| Capital Outlay | | | | | |
| Capital outlay | 150,000 | 150,000 | - | 150,000 | - |
| Total capital outlay | 150,000 | 150,000 | - | 150,000 | - |
| Total expenditures | 2,677,000 | 2,677,000 | 1,646,853 | 1,030,147 | 2,196,709 |
| Net change in fund balance | <u>\$ (377,000)</u> | <u>\$ (377,000)</u> | (104,150) | <u>\$ 272,850</u> | 302,836 |
| Fund Balance, Beginning | | | 1,289,614 | | 986,778 |
| Fund Balance, Ending | | | <u>\$ 1,185,464</u> | | <u>\$ 1,289,614</u> |

DuPage County, Illinois

Crime Laboratory Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-11

| | 2020 | | | | |
|--------------------------------|----------------------------|-------------------------|------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 40,000 | \$ 40,000 | \$ 42,986 | \$ 2,986 | \$ 36,597 |
| Investment income | - | - | 466 | 466 | 15 |
| Total revenues | 40,000 | 40,000 | 43,452 | 3,452 | 36,612 |
| Expenditures | | | | | |
| Public safety: | | | | | |
| Commodities: | | | | | |
| Other commodities | 19,250 | 19,250 | 14,782 | 4,468 | 7,608 |
| Total commodities | 19,250 | 19,250 | 14,782 | 4,468 | 7,608 |
| Contractual services: | | | | | |
| Utilities | 2,000 | 2,000 | 675 | 1,325 | - |
| Repairs and maintenance | 18,750 | 18,750 | 14,080 | 4,670 | 10,115 |
| Total contractual services | 20,750 | 20,750 | 14,755 | 5,995 | 10,115 |
| Total public safety | 40,000 | 40,000 | 29,537 | 10,463 | 17,723 |
| Total expenditures | 40,000 | 40,000 | 29,537 | 10,463 | 17,723 |
| Net change in fund balance | \$ - | \$ - | 13,915 | \$ 13,915 | 18,889 |
| Fund Balance, Beginning | | | 36,104 | | 17,215 |
| Fund Balance, Ending | | | <u>\$ 50,019</u> | | <u>\$ 36,104</u> |

DuPage County, Illinois

County Clerk Document Storage Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-12

| | 2020 | | | | |
|--------------------------------|--------------------|--------------------|-------------------|------------------------------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 81,000 | \$ 81,000 | \$ 78,000 | \$ (3,000) | \$ 106,484 |
| Investment income | 800 | 800 | 5,531 | 4,731 | 9,250 |
| Total revenues | 81,800 | 81,800 | 83,531 | 1,731 | 115,734 |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Salaries | 20,000 | 20,000 | 17,421 | 2,579 | 1,024 |
| Benefits | 1,530 | 1,530 | 1,333 | 197 | 78 |
| Total personnel services | 21,530 | 21,530 | 18,754 | 2,776 | 1,102 |
| Commodities: | | | | | |
| Equipment | - | - | - | - | 8,764 |
| Other commodities | 16,000 | 16,275 | 16,270 | 5 | 31,690 |
| Total commodities | 16,000 | 16,275 | 16,270 | 5 | 40,454 |
| Contractual services: | | | | | |
| Professional services | 40,000 | 40,000 | - | 40,000 | - |
| Repairs and maintenance | 5,000 | 3,105 | 1,269 | 1,836 | 2,811 |
| Other contractual services | 17,000 | 18,620 | 18,620 | - | 8,500 |
| Total contractual services | 62,000 | 61,725 | 19,889 | 41,836 | 11,311 |
| Total general government | 99,530 | 99,530 | 54,913 | 44,617 | 52,867 |
| Total expenditures | 99,530 | 99,530 | 54,913 | 44,617 | 52,867 |
| Net change in fund balance | <u>\$ (17,730)</u> | <u>\$ (17,730)</u> | 28,618 | <u>\$ 46,348</u> | 62,867 |
| Fund Balance, Beginning | | | 477,829 | | 414,962 |
| Fund Balance, Ending | | | <u>\$ 506,447</u> | | <u>\$ 477,829</u> |

DuPage County, Illinois

Arrestee's Medical Cost Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-13

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 30,000 | \$ 30,000 | \$ 34,110 | \$ 4,110 | \$ 33,047 |
| Investment income | 400 | 400 | 1,937 | 1,537 | 2,719 |
| Total revenues | 30,400 | 30,400 | 36,047 | 5,647 | 35,766 |
| Expenditures | | | | | |
| Public safety: | | | | | |
| Contractual services: | | | | | |
| Other contractual services | - | - | - | - | - |
| Total contractual services | - | - | - | - | - |
| Total public safety | - | - | - | - | - |
| Total expenditures | - | - | - | - | - |
| Excess (deficiency) of revenues over expenditures | 30,400 | 30,400 | 36,047 | 5,647 | 35,766 |
| Other Financing Uses | | | | | |
| Transfers out | (189,799) | (189,799) | - | 189,799 | - |
| Total other financing uses | (189,799) | (189,799) | - | 189,799 | - |
| Net change in fund balance | <u>\$ (159,399)</u> | <u>\$ (159,399)</u> | 36,047 | <u>\$ 195,446</u> | 35,766 |
| Fund Balance, Beginning | | | 164,765 | | 128,999 |
| Fund Balance, Ending | | | <u>\$ 200,812</u> | | <u>\$ 164,765</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-14

| | 2020 | | | | |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ - | \$ - | \$ 256 | \$ 256 | \$ 49,513 |
| Investment income | - | - | 3,375 | 3,375 | 7,423 |
| Total revenues | - | - | 3,631 | 3,631 | 56,936 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Contractual services: | | | | | |
| Other contractual services | 125,000 | 125,000 | 97,125 | 27,875 | 88,906 |
| Total contractual services | 125,000 | 125,000 | 97,125 | 27,875 | 88,906 |
| Total judicial | 125,000 | 125,000 | 97,125 | 27,875 | 88,906 |
| Total expenditures | 125,000 | 125,000 | 97,125 | 27,875 | 88,906 |
| Net change in fund balances | \$ (125,000) | \$ (125,000) | (93,494) | \$ 31,506 | (31,970) |
| Fund Balance, Beginning | | | 320,304 | | 352,274 |
| Fund Balance, Ending | | | \$ 226,810 | | \$ 320,304 |

DuPage County, Illinois

Stormwater Variance Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-15

| | 2020 | | | | |
|--------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ - | \$ - | \$ 36,210 | \$ 36,210 | \$ - |
| Investment income | 3,000 | 3,000 | 4,471 | 1,471 | 7,181 |
| Total revenues | 3,000 | 3,000 | 40,681 | 37,681 | 7,181 |
| Capital Outlay | | | | | |
| Capital outlay | 66,000 | 66,000 | - | 66,000 | - |
| Total capital outlay | 66,000 | 66,000 | - | 66,000 | - |
| Total expenditures | 66,000 | 66,000 | - | 66,000 | - |
| Net change in fund balance | <u>\$ (63,000)</u> | <u>\$ (63,000)</u> | 40,681 | <u>\$ 103,681</u> | 7,181 |
| Fund Balance, Beginning | | | 371,918 | | 364,737 |
| Fund Balance, Ending | | | <u>\$ 412,599</u> | | <u>\$ 371,918</u> |

DuPage County, Illinois

Recorder Geographic Information Systems Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-16

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|--------------------|-----------------|-------------------|------------------------------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 100,000 | \$ 100,000 | \$ 155,641 | \$ 55,641 | \$ 115,910 |
| Investment income | - | - | 8,401 | 8,401 | 14,379 |
| Miscellaneous | - | - | - | - | - |
| Total revenues | 100,000 | 100,000 | 164,042 | 64,042 | 130,289 |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Salaries | 22,501 | 22,501 | 158 | 22,343 | 5,409 |
| Benefits | 8,243 | 8,243 | 12 | 8,231 | 218 |
| Total personnel services | 30,744 | 30,744 | 170 | 30,574 | 5,627 |
| Commodities: | | | | | |
| Equipment | 22,000 | 22,000 | - | 22,000 | 1,016 |
| Total commodities | 22,000 | 22,000 | - | 22,000 | 1,016 |
| Contractual services: | | | | | |
| Professional services | 100,000 | 78,000 | - | 78,000 | 100,000 |
| Repairs and maintenance | 9,000 | 9,000 | - | 9,000 | - |
| Rentals | 8,500 | 8,500 | - | 8,500 | - |
| Other contractual services | 41,000 | 56,000 | 33,092 | 22,908 | 2,078 |
| Total contractual services | 158,500 | 151,500 | 33,092 | 118,408 | 102,078 |
| Total general government | 211,244 | 204,244 | 33,262 | 170,982 | 108,721 |
| Capital Outlay | | | | | |
| Capital outlay | - | 7,000 | 6,940 | 60 | - |
| Total capital outlay | - | 7,000 | 6,940 | 60 | - |
| Total expenditures | 211,244 | 211,244 | 40,202 | 171,042 | 108,721 |
| Net change in fund balance | \$ (111,244) | \$ (111,244) | 123,840 | \$ 235,084 | 21,568 |
| Fund Balance, Beginning | | | 721,359 | | 699,791 |
| Fund Balance, Ending | | | <u>\$ 845,199</u> | | <u>\$ 721,359</u> |

DuPage County, Illinois

Geographic Information Systems Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-17

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 2,302,000 | \$ 2,302,000 | \$ 2,179,453 | \$ (122,547) | \$ 1,615,932 |
| Investment income | - | - | 9,582 | 9,582 | 16,889 |
| Total revenues | 2,302,000 | 2,302,000 | 2,189,035 | (112,965) | 1,632,821 |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Salaries | 1,086,876 | 1,083,417 | 1,066,077 | 17,340 | 1,043,399 |
| Benefits | 392,055 | 395,514 | 314,171 | 81,343 | 306,058 |
| Total personnel services | 1,478,931 | 1,478,931 | 1,380,248 | 98,683 | 1,349,457 |
| Commodities: | | | | | |
| Equipment | 6,000 | 11,416 | 9,416 | 2,000 | 18,775 |
| Other commodities | 8,000 | 7,731 | 2,242 | 5,489 | 6,393 |
| Total commodities | 14,000 | 19,147 | 11,658 | 7,489 | 25,168 |
| Contractual services: | | | | | |
| Professional services | 159,789 | 159,789 | 143,615 | 16,174 | 16,388 |
| Insurance | 4,905 | 4,905 | - | 4,905 | - |
| Utilities | 5,800 | 7,500 | 2,802 | 4,698 | 7,112 |
| Repairs and maintenance | - | 107,559 | 107,559 | - | - |
| Rentals | 3,000 | 3,000 | 943 | 2,057 | 1,032 |
| Travel expenditure | 11,800 | 11,800 | 47 | 11,753 | 1,082 |
| Training and education | 21,100 | 18,817 | 3,995 | 14,822 | 5,295 |
| Other contractual services | 322,834 | 210,711 | 208,350 | 2,361 | 231,613 |
| Total contractual services | 529,228 | 524,081 | 467,311 | 56,770 | 262,522 |
| Total general government | 2,022,159 | 2,022,159 | 1,859,217 | 162,942 | 1,637,147 |
| Total expenditures | 2,022,159 | 2,022,159 | 1,859,217 | 162,942 | 1,637,147 |
| Net change in fund balance | \$ 279,841 | \$ 279,841 | 329,818 | \$ 49,977 | (4,326) |
| Fund Balance, Beginning | | | 961,253 | | 965,579 |
| Fund Balance, Ending | | | \$ 1,291,071 | | \$ 961,253 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-18

| | 2020 | | | | |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Investment income | \$ 2,750 | \$ 2,750 | \$ 1,700 | \$ (1,050) | \$ 2,940 |
| Miscellaneous | 227,500 | 227,500 | 243,156 | 15,656 | 322,346 |
| Total revenues | 230,250 | 230,250 | 244,856 | 14,606 | 325,286 |
| Expenditures | | | | | |
| Public safety: | | | | | |
| Personnel services: | | | | | |
| Salaries | 19,650 | 27,835 | 27,834 | 1 | 25,115 |
| Benefits | - | 12,758 | 12,756 | 2 | 9,608 |
| Total personnel services | 19,650 | 40,593 | 40,590 | 3 | 34,723 |
| Commodities: | | | | | |
| Equipment | 12,500 | 267 | 267 | - | 5,576 |
| Other commodities | 5,000 | 500 | 93 | 407 | 2,691 |
| Total commodities | 17,500 | 767 | 360 | 407 | 8,267 |
| Contractual services: | | | | | |
| Professional services | 15,000 | 12,692 | 12,691 | 1 | 12,885 |
| Travel expenditure | 3,100 | 1,422 | - | 1,422 | - |
| Training and education | 58,000 | 50,276 | 50,276 | - | 71,512 |
| Other contractual services | 115,000 | 122,500 | 121,886 | 614 | 143,800 |
| Total contractual services | 191,100 | 186,890 | 184,853 | 2,037 | 228,197 |
| Total public safety | 228,250 | 228,250 | 225,803 | 2,447 | 271,187 |
| Total expenditures | 228,250 | 228,250 | 225,803 | 2,447 | 271,187 |
| Net change in fund balance | \$ 2,000 | \$ 2,000 | 19,053 | \$ 17,053 | 54,099 |
| Fund Balance, Beginning | | | 104,869 | | 50,770 |
| Fund Balance, Ending | | | \$ 123,922 | | \$ 104,869 |

DuPage County, Illinois

Building, Zoning, and Planning Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-19

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Fees, licenses and permits | \$ 2,750,000 | \$ 2,750,000 | \$ 2,619,784 | \$ (130,216) | \$ 2,882,826 |
| Charges for services | 477,000 | 477,000 | 496,219 | 19,219 | 486,593 |
| Intergovernmental revenue | 68,000 | 68,000 | 73,417 | 5,417 | 67,596 |
| Fines and forfeitures | 140,000 | 140,000 | 122,537 | (17,463) | 137,743 |
| Investment income | 40,000 | 40,000 | 60,041 | 20,041 | 87,833 |
| Miscellaneous | 10,000 | 10,000 | 84,873 | 74,873 | 5,343 |
| Total revenues | 3,485,000 | 3,485,000 | 3,456,871 | (28,129) | 3,667,934 |
| Expenditures | | | | | |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Salaries | 1,572,862 | 1,591,371 | 1,591,370 | 1 | 1,553,142 |
| Benefits | 671,352 | 653,369 | 653,365 | 4 | 594,833 |
| Total personnel services | 2,244,214 | 2,244,740 | 2,244,735 | 5 | 2,147,975 |
| Commodities: | | | | | |
| Equipment | 13,950 | 13,950 | 671 | 13,279 | 2,601 |
| Other commodities | 33,500 | 33,500 | 19,357 | 14,143 | 20,984 |
| Total commodities | 47,450 | 47,450 | 20,028 | 27,422 | 23,585 |
| Contractual services: | | | | | |
| Professional services | 850,350 | 850,350 | 128,408 | 721,942 | 146,052 |
| Insurance | 100,300 | 100,300 | 3,226 | 97,074 | 30 |
| Utilities | 13,920 | 13,920 | 7,515 | 6,405 | 9,204 |
| Repairs and maintenance | 10,000 | 16,608 | 12,608 | 4,000 | 11,487 |
| Rentals | 8,900 | 8,900 | 6,813 | 2,087 | 8,296 |
| Travel expenditure | 2,800 | 2,800 | 2,235 | 565 | 3,788 |
| Training and education | 8,600 | 8,600 | 4,969 | 3,631 | 5,925 |
| Other contractual services | 218,000 | 402,746 | 127,646 | 275,100 | 82,043 |
| Total contractual services | 1,212,870 | 1,404,224 | 293,420 | 1,110,804 | 266,825 |
| Total public services | 3,504,534 | 3,696,414 | 2,558,183 | 1,138,231 | 2,438,385 |
| Capital Outlay | | | | | |
| Capital outlay | - | 749,600 | - | 749,600 | - |
| Total capital outlay | - | 749,600 | - | 749,600 | - |
| Total expenditures | 3,504,534 | 4,446,014 | 2,558,183 | 1,887,831 | 2,438,385 |
| Excess (deficiency) of revenues over expenditures | (19,534) | (961,014) | 898,688 | 1,859,702 | 1,229,549 |
| Other Financing Sources | | | | | |
| Transfers in | - | 941,480 | 980,281 | 38,801 | - |
| Total other financing sources | - | 941,480 | 980,281 | 38,801 | - |
| Net change in fund balance | \$ (19,534) | \$ (19,534) | 1,878,969 | \$ 1,898,503 | 1,229,549 |
| Fund Balance, Beginning | | | 5,269,884 | | 4,040,335 |
| Fund Balance, Ending | | | \$ 7,148,853 | | \$ 5,269,884 |

DuPage County, Illinois

Neutral Site Custody Exchange Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-20

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 200,000 | \$ 200,000 | \$ 170,614 | \$ (29,386) | \$ 211,047 |
| Investment income | 6,000 | 6,000 | 5,620 | (380) | 10,177 |
| Miscellaneous | - | - | 100 | 100 | - |
| Total revenues | 206,000 | 206,000 | 176,334 | (29,666) | 221,224 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Personnel services: | | | | | |
| Salaries | 165,909 | 165,909 | 134,655 | 31,254 | 131,119 |
| Benefits | 40,388 | 40,388 | 30,037 | 10,351 | 32,271 |
| Total personnel services | 206,297 | 206,297 | 164,692 | 41,605 | 163,390 |
| Commodities: | | | | | |
| Equipment | 1,450 | 1,450 | - | 1,450 | 1,775 |
| Other commodities | 2,850 | 2,850 | 2,155 | 695 | 2,898 |
| Total commodities | 4,300 | 4,300 | 2,155 | 2,145 | 4,673 |
| Contractual services: | | | | | |
| Professional services | 2,000 | 2,000 | - | 2,000 | - |
| Rentals | 41,000 | 41,060 | 41,058 | 2 | 41,177 |
| Travel expenditure | 375 | 315 | - | 315 | 254 |
| Training and education | 2,500 | 2,500 | 1,184 | 1,316 | 3,108 |
| Other contractual services | 11,090 | 11,090 | 15 | 11,075 | 1,101 |
| Total contractual services | 56,965 | 56,965 | 42,257 | 14,708 | 45,640 |
| Total judicial | 267,562 | 267,562 | 209,104 | 58,458 | 213,703 |
| Total expenditures | 267,562 | 267,562 | 209,104 | 58,458 | 213,703 |
| Net change in fund balance | \$ (61,562) | \$ (61,562) | (32,770) | \$ 28,792 | 7,521 |
| Fund Balance, Beginning | | | 522,822 | | 515,301 |
| Fund Balance, Ending | | | \$ 490,052 | | \$ 522,822 |

DuPage County, Illinois

Sheriff's Police Vehicle Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-21

| | 2020 | | | | |
|------------------------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Fines and forfeitures | \$ 12,000 | \$ 12,000 | \$ 1,659 | \$ (10,341) | \$ 9,894 |
| Total revenues | 12,000 | 12,000 | 1,659 | (10,341) | 9,894 |
| Expenditures | | | | | |
| Total expenditures | - | - | - | - | - |
| Net change in fund balance | \$ 12,000 | \$ 12,000 | 1,659 | \$ (10,341) | 9,894 |
| Fund Balance (Deficit), Beginning | | | (10,126) | | (20,020) |
| Fund Balance (Deficit), Ending | | | \$ (8,467) | | \$ (10,126) |

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, 2020
 With Comparative Actual Amounts for the Year Ended November 30, 2019

E-22

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 18,000 | \$ 18,000 | \$ - | \$ (18,000) | \$ 17,313 |
| Investment income | 150 | 150 | 135 | (15) | 295 |
| Total revenues | 18,150 | 18,150 | 135 | (18,015) | 17,608 |
| Expenditures | | | | | |
| Public safety: | | | | | |
| Commodities: | | | | | |
| Equipment | 1,000 | 1,000 | 433 | 567 | - |
| Other commodities | 2,000 | 2,000 | - | 2,000 | 661 |
| Total commodities | 3,000 | 3,000 | 433 | 2,567 | 661 |
| Contractual services: | | | | | |
| Professional services | 4,000 | 4,000 | - | 4,000 | 940 |
| Other contractual services | 19,000 | 19,000 | 2,626 | 16,374 | 14,490 |
| Total contractual services | 23,000 | 23,000 | 2,626 | 20,374 | 15,430 |
| Total public safety | 26,000 | 26,000 | 3,059 | 22,941 | 16,091 |
| Total expenditures | 26,000 | 26,000 | 3,059 | 22,941 | 16,091 |
| Net change in fund balance | \$ (7,850) | \$ (7,850) | (2,924) | \$ 4,926 | 1,517 |
| Fund Balance, Beginning | | | 13,542 | | 12,025 |
| Fund Balance, Ending | | | \$ 10,618 | | \$ 13,542 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-23

| | 2020 | | | | |
|--------------------------------|--------------------|-----------------|-----------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Investment income | \$ - | \$ - | \$ 240 | \$ 240 | \$ 461 |
| Miscellaneous | 1,000,000 | 1,000,000 | - | (1,000,000) | 17,215 |
| Total revenues | 1,000,000 | 1,000,000 | 240 | (999,760) | 17,676 |
| Expenditures | | | | | |
| Public health: | | | | | |
| Commodities: | | | | | |
| Professional services | - | - | - | - | - |
| Total public health | - | - | - | - | - |
| Capital Outlay | | | | | |
| Capital outlay | 1,000,000 | 1,000,000 | - | 1,000,000 | 17,215 |
| Total capital outlay | 1,000,000 | 1,000,000 | - | 1,000,000 | 17,215 |
| Total expenditures | 1,000,000 | 1,000,000 | - | 1,000,000 | 17,215 |
| Net change in fund balance | \$ - | \$ - | 240 | \$ 240 | 461 |
| Fund Balance, Beginning | | | 23,530 | | 23,069 |
| Fund Balance, Ending | | | \$ 23,770 | | \$ 23,530 |

DuPage County, Illinois

Coroner's Fee Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-24

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 188,800 | \$ 188,800 | \$ 241,891 | \$ 53,091 | \$ 200,568 |
| Investment income | 800 | 800 | 2,931 | 2,131 | 3,072 |
| Miscellaneous | 250 | 250 | - | (250) | 184 |
| Total revenues | 189,850 | 189,850 | 244,822 | 54,972 | 203,824 |
| Expenditures | | | | | |
| Public safety: | | | | | |
| Commodities: | | | | | |
| Equipment | 25,000 | 18,000 | 9,209 | 8,791 | 11,448 |
| Other commodities | 49,600 | 74,796 | 60,078 | 14,718 | 19,345 |
| Total commodities | 74,600 | 92,796 | 69,287 | 23,509 | 30,793 |
| Contractual services: | | | | | |
| Professional services | - | 38,700 | 38,420 | 280 | 16,345 |
| Utilities | 3,000 | 1,600 | 1,585 | 15 | 1,764 |
| Repairs and maintenance | 10,000 | 3,059 | 2,806 | 253 | 540 |
| Rentals | 1,500 | 1,500 | 660 | 840 | 720 |
| Travel expenditure | 6,500 | 2,945 | 1,673 | 1,272 | 7,685 |
| Training and education | 28,000 | 5,849 | 4,882 | 967 | 9,648 |
| Other contractual services | 9,339 | 1,490 | 993 | 497 | 4,939 |
| Total contractual services | 58,339 | 55,143 | 51,019 | 4,124 | 41,641 |
| Total public safety | 132,939 | 147,939 | 120,306 | 27,633 | 72,434 |
| Capital Outlay | | | | | |
| Capital outlay | 15,000 | 41,500 | 41,500 | - | - |
| Total capital outlay | 15,000 | 41,500 | 41,500 | - | - |
| Total expenditures | 147,939 | 189,439 | 161,806 | 27,633 | 72,434 |
| Net change in fund balance | \$ 41,911 | \$ 411 | 83,016 | \$ 82,605 | 131,390 |
| Fund Balance, Beginning | | | 218,870 | | 87,480 |
| Fund Balance, Ending | | | \$ 301,886 | | \$ 218,870 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-25

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 118,000 | \$ 607,500 | \$ 1,084,885 | \$ 477,385 | \$ 980,278 |
| Investment income | - | - | 1,542 | 1,542 | 1,259 |
| Total revenues | 118,000 | 607,500 | 1,086,427 | 478,927 | 981,537 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Commodities: | | | | | |
| Equipment | 18,000 | 60,000 | 23,260 | 36,740 | 1,410 |
| Other commodities | - | 14,000 | 2,418 | 11,582 | - |
| Total commodities | 18,000 | 74,000 | 25,678 | 48,322 | 1,410 |
| Contractual services: | | | | | |
| Professional services | 60,000 | 537,824 | 490,127 | 47,697 | 488,872 |
| Utilities | 30,000 | 77,176 | 66,926 | 10,250 | 20,302 |
| Repairs and maintenance | - | 200,000 | 197,341 | 2,659 | - |
| Travel expenditure | - | 2,500 | - | 2,500 | - |
| Training and education | 3,500 | 4,000 | 1,250 | 2,750 | - |
| Other contractual services | - | 110,000 | 31,540 | 78,460 | - |
| Total contractual services | 93,500 | 931,500 | 787,184 | 144,316 | 509,174 |
| Total judicial | 111,500 | 1,005,500 | 812,862 | 192,638 | 510,584 |
| Total expenditures | 111,500 | 1,005,500 | 812,862 | 192,638 | 510,584 |
| Net change in fund balance | \$ 6,500 | \$ (398,000) | 273,565 | \$ 671,565 | 470,953 |
| Fund Balance, Beginning | | | 972,574 | | 501,621 |
| Fund Balance, Ending | | | <u>\$ 1,246,139</u> | | <u>\$ 972,574</u> |

DuPage County, Illinois

Juvenile Transportation Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-26

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|----------------------------|-------------------------|---------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes | \$ 883,000 | \$ 883,000 | \$ 869,612 | \$ (13,388) | \$ 917,652 |
| Charges for services | 1,700 | 1,700 | 1,470 | (230) | 1,433 |
| Intergovernmental revenue | 200,000 | 200,000 | 307,905 | 107,905 | 222,598 |
| Investment income | - | - | 27,483 | 27,483 | 46,173 |
| Miscellaneous | - | - | - | - | - |
| Total revenues | 1,084,700 | 1,084,700 | 1,206,470 | 121,770 | 1,187,856 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Personnel services: | | | | | |
| Salaries | 406,394 | 414,695 | 357,840 | 56,855 | 369,227 |
| Benefits | 144,493 | 136,192 | 127,690 | 8,502 | 121,257 |
| Total personnel services | 550,887 | 550,887 | 485,530 | 65,357 | 490,484 |
| Commodities: | | | | | |
| Equipment | 1,175 | 1,175 | 342 | 833 | 75 |
| Other commodities | 6,850 | 6,850 | 2,356 | 4,494 | 5,520 |
| Total commodities | 8,025 | 8,025 | 2,698 | 5,327 | 5,595 |
| Contractual services: | | | | | |
| Professional services | 594,670 | 594,670 | 449,860 | 144,810 | 488,889 |
| Utilities | 7,500 | 7,500 | 4,051 | 3,449 | 6,023 |
| Repairs and maintenance | 3,250 | 3,250 | 2,676 | 574 | 896 |
| Rentals | 1,500 | 1,500 | - | 1,500 | - |
| Travel expenditure | 1,300 | 1,300 | - | 1,300 | - |
| Training and education | 1,300 | 1,300 | 123 | 1,177 | 401 |
| Other contractual services | 550 | 550 | 366 | 184 | 530 |
| Total contractual services | 610,070 | 610,070 | 457,076 | 152,994 | 496,739 |
| Total judicial | 1,168,982 | 1,168,982 | 945,304 | 223,678 | 992,818 |
| Total expenditures | 1,168,982 | 1,168,982 | 945,304 | 223,678 | 992,818 |
| Excess (deficiency) of revenues over expenditures | (84,282) | (84,282) | 261,166 | 345,448 | 195,038 |
| Other Financing Sources | | | | | |
| Transfers in | - | - | 2,140 | 2,140 | - |
| Total other financing sources | - | - | 2,140 | 2,140 | - |
| Net change in fund balance | <u>\$ (84,282)</u> | <u>\$ (84,282)</u> | 263,306 | <u>\$ 347,588</u> | 195,038 |
| Fund Balance, Beginning | | | 2,534,049 | | 2,339,011 |
| Fund Balance, Ending | | | <u>\$ 2,797,355</u> | | <u>\$ 2,534,049</u> |

DuPage County, Illinois

PD Records Automation Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-27

| | 2020 | | | | |
|--------------------------------|--------------------|-----------------|-----------------|------------------------------------------------------------|-----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 2,000 | \$ 2,000 | \$ 2,914 | \$ 914 | \$ 1,122 |
| Total revenues | 2,000 | 2,000 | 2,914 | 914 | 1,122 |
| Expenditures | | | | | |
| 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 | <u>\$ 1,900</u> | <u>\$ 1,900</u> | 2,914 | <u>\$ 1,014</u> | 1,122 |
| Fund Balance, Beginning | | | 1,122 | | - |
| Fund Balance, Ending | | | <u>\$ 4,036</u> | | <u>\$ 1,122</u> |

DuPage County, Illinois

Drug Court and MICAP Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-28

| | 2020 | | | | |
|------------------------------------------------------|--------------------|-----------------|-------------------|------------------------------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ - | \$ 41,591 | \$ 47,508 | \$ 5,917 | \$ 160,721 |
| Intergovernmental revenue | - | 205,459 | 197,018 | (8,441) | 120,573 |
| Investment income | - | - | 7,505 | 7,505 | 13,995 |
| Total revenues | - | 247,050 | 252,031 | 4,981 | 295,289 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Personnel services: | | | | | |
| Salaries | - | 185,124 | 182,448 | 2,676 | 168,450 |
| Benefits | - | 78,428 | 77,157 | 1,271 | 63,343 |
| Total personnel services | - | 263,552 | 259,605 | 3,947 | 231,793 |
| Commodities: | | | | | |
| Other commodities | - | 450 | - | 450 | 278 |
| Total commodities | - | 450 | - | 450 | 278 |
| Contractual services: | | | | | |
| Professional services | - | 11,655 | 5,642 | 6,013 | 4 |
| Rentals | - | - | - | - | - |
| Travel expenditure | - | - | - | - | - |
| Other contractual services | - | 68,000 | 68,000 | - | 68,000 |
| Total contractual services | - | 79,655 | 73,642 | 6,013 | 68,004 |
| Total judicial | - | 343,657 | 333,247 | 10,410 | 300,075 |
| Total expenditures | - | 343,657 | 333,247 | 10,410 | 300,075 |
| Excess (deficiency) of revenues over expenditures | - | (96,607) | (81,216) | 15,391 | (4,786) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | - | - | 1,312 | 1,312 | - |
| Transfers out | (457,465) | (385,560) | - | 385,560 | - |
| Total other financing sources (uses) | (457,465) | (385,560) | 1,312 | 386,872 | - |
| Net change in fund balance | \$ (457,465) | \$ (482,167) | (79,904) | \$ 402,263 | (4,786) |
| Fund Balance, Beginning | | | 586,210 | | 590,996 |
| Fund Balance, Ending | | | <u>\$ 506,306</u> | | <u>\$ 586,210</u> |

DuPage County, Illinois

Local Gasoline Tax Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-29

| | 2020 | | | | |
|-------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ 1,494,055 | \$ 1,494,055 | \$ - |
| Fees, licenses and permits | 772,000 | 772,000 | 617,841 | (154,159) | 618,144 |
| Charges for services | 1,196,231 | 1,196,231 | 902,316 | (293,915) | 1,004,572 |
| Intergovernmental revenue | 844,490 | 844,490 | 314,243 | (530,247) | 470,762 |
| Investment income | 84,000 | 84,000 | 80,166 | (3,834) | 202,955 |
| Miscellaneous | 610,500 | 610,500 | 123,936 | (486,564) | 587,915 |
| Total revenues | 3,507,221 | 3,507,221 | 3,532,557 | 25,336 | 2,884,348 |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Salaries | - | - | - | - | 380,734 |
| Benefits | - | - | - | - | 120,924 |
| Total personnel services | - | - | - | - | 501,658 |
| Commodities: | | | | | |
| Equipment | - | - | - | - | 40 |
| Other commodities | - | - | - | - | 162,138 |
| Total commodities | - | - | - | - | 162,178 |
| Contractual services: | | | | | |
| Utilities | - | - | - | - | 3,594 |
| Repairs and maintenance | - | - | - | - | 390 |
| Training and education | - | - | - | - | - |
| Other contractual services | - | - | - | - | 6,200 |
| Total contractual services | - | - | - | - | 10,184 |
| Total general government | - | - | - | - | 674,020 |
| Highway, streets and bridges: | | | | | |
| Personnel services: | | | | | |
| Salaries | 7,512,751 | 7,578,420 | 7,101,069 | 477,351 | 7,239,921 |
| Benefits | 2,974,983 | 2,909,314 | 2,419,949 | 489,365 | 2,330,057 |
| Total personnel services | 10,487,734 | 10,487,734 | 9,521,018 | 966,716 | 9,569,978 |
| Commodities: | | | | | |
| Equipment | 146,500 | 146,500 | 64,120 | 82,380 | 91,927 |
| Other commodities | 3,919,720 | 3,919,720 | 2,828,125 | 1,091,595 | 2,933,055 |
| Total commodities | 4,066,220 | 4,066,220 | 2,892,245 | 1,173,975 | 3,024,982 |

DuPage County, Illinois

Local Gasoline Tax Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-29

| | 2020 | | | | |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Contractual services: | | | | | |
| Professional services | \$ 708,799 | \$ 668,725 | \$ 280,586 | \$ 388,139 | \$ 734,494 |
| Insurance | 341,000 | 341,000 | 129,665 | 211,335 | 209,874 |
| Utilities | 380,500 | 380,500 | 300,372 | 80,128 | 312,514 |
| Repairs and maintenance | 2,958,030 | 2,958,030 | 2,011,145 | 946,885 | 2,332,377 |
| Rentals | 22,000 | 22,000 | 18,435 | 3,565 | 18,418 |
| Travel expenditure | 18,000 | 18,000 | 4,013 | 13,987 | 11,940 |
| Training and education | 38,200 | 38,200 | 13,267 | 24,933 | 25,125 |
| Matching funds / contributions | 70,000 | 70,000 | 46,359 | 23,641 | 51,359 |
| Other contractual services | 1,332,449 | 1,564,403 | 548,778 | 1,015,625 | 509,061 |
| Total contractual services | 5,868,978 | 6,060,858 | 3,352,620 | 2,708,238 | 4,205,162 |
| Total highway, streets and bridges | 20,422,932 | 20,614,812 | 15,765,883 | 4,848,929 | 16,800,122 |
| Capital Outlay | | | | | |
| Capital outlay | 14,021,209 | 14,770,809 | 5,022,225 | 9,748,584 | 6,978,303 |
| Total capital outlay | 14,021,209 | 14,770,809 | 5,022,225 | 9,748,584 | 6,978,303 |
| Total expenditures | 34,444,141 | 35,385,621 | 20,788,108 | 14,597,513 | 24,452,445 |
| Excess (deficiency) of revenues over expenditures | (30,936,920) | (31,878,400) | (17,255,551) | 14,622,849 | (21,568,097) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 20,502,625 | 21,444,105 | 16,701,969 | (4,742,136) | 19,705,051 |
| Transfers out | (987,097) | (987,097) | (986,099) | 998 | - |
| Sale of capital assets | 1,850,000 | 1,850,000 | 165,596 | (1,684,404) | 269,053 |
| Total other financing sources (uses) | 21,365,528 | 22,307,008 | 15,881,466 | (6,425,542) | 19,974,104 |
| Net change in fund balance | \$ (9,571,392) | \$ (9,571,392) | (1,374,085) | \$ 8,197,307 | (1,593,993) |
| Fund Balance, Beginning | | | 10,756,588 | | 12,350,581 |
| Fund Balance, Ending | | | \$ 9,382,503 | | \$ 10,756,588 |

DuPage County, Illinois

Motor Fuel Tax Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-30

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Intergovernmental revenue | \$ 523,970 | \$ 523,970 | \$ 13,882,027 | \$ 13,358,057 | \$ 592,821 |
| Investment income | 63,000 | 63,000 | 91,873 | 28,873 | 58,480 |
| Miscellaneous | 495,000 | 495,000 | - | (495,000) | - |
| Total revenues | 1,081,970 | 1,081,970 | 13,973,900 | 12,891,930 | 651,301 |
| Expenditures | | | | | |
| Highway, streets and bridges: | | | | | |
| Contractual services: | | | | | |
| Professional services | 820,000 | 796,830 | 575,213 | 221,617 | 479,142 |
| Repairs and maintenance | 8,600,000 | 8,623,170 | 8,623,170 | - | 5,997,349 |
| Other contractual services | 2,000 | 2,000 | 2,000 | - | 2,000 |
| Total contractual services | 9,422,000 | 9,422,000 | 9,200,383 | 221,617 | 6,478,491 |
| Total highway, streets and bridges | 9,422,000 | 9,422,000 | 9,200,383 | 221,617 | 6,478,491 |
| Capital Outlay | | | | | |
| Capital outlay | 11,642,366 | 11,309,261 | 5,897,510 | 5,411,751 | 1,905,649 |
| Total capital outlay | 11,642,366 | 11,309,261 | 5,897,510 | 5,411,751 | 1,905,649 |
| Total expenditures | 21,064,366 | 20,731,261 | 15,097,893 | 5,633,368 | 8,384,140 |
| Excess (deficiency) of revenues over expenditures | (19,982,396) | (19,649,291) | (1,123,993) | 18,525,298 | (7,732,839) |
| Other Financing Sources | | | | | |
| Transfers in | 15,787,129 | 15,787,129 | 15,246,446 | (540,683) | 8,490,785 |
| Transfers out | - | (333,105) | (333,104) | 1 | - |
| Total other financing sources | 15,787,129 | 15,454,024 | 14,913,342 | (540,682) | 8,490,785 |
| Net change in fund balance | \$ (4,195,267) | \$ (4,195,267) | 13,789,349 | \$ 17,984,616 | 757,946 |
| Fund Balance, Beginning | | | 4,423,410 | | 3,665,464 |
| Fund Balance, Ending | | | \$ 18,212,759 | | \$ 4,423,410 |

DuPage County, Illinois

Animal Care and Control Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-31

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 2,185,000 | \$ 2,185,000 | \$ 2,199,832 | \$ 14,832 | \$ 2,389,786 |
| Fines and forfeitures | 5,000 | 5,000 | 4,162 | (838) | 4,502 |
| Investment income | 20,000 | 20,000 | 26,402 | 6,402 | 41,534 |
| Miscellaneous | 60,000 | 60,000 | 9,286 | (50,714) | 18,768 |
| Total revenues | 2,270,000 | 2,270,000 | 2,239,682 | (30,318) | 2,454,590 |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Salaries | 1,300,238 | 1,296,738 | 1,118,973 | 177,765 | 1,126,254 |
| Benefits | 449,061 | 452,561 | 376,428 | 76,133 | 360,333 |
| Total personnel services | 1,749,299 | 1,749,299 | 1,495,401 | 253,898 | 1,486,587 |
| Commodities: | | | | | |
| Equipment | 11,000 | 14,000 | 2,535 | 11,465 | 10,279 |
| Other commodities | 158,500 | 155,500 | 124,480 | 31,020 | 149,345 |
| Total commodities | 169,500 | 169,500 | 127,015 | 42,485 | 159,624 |
| Contractual services: | | | | | |
| Professional services | 160,000 | 149,700 | 82,700 | 67,000 | 130,999 |
| Insurance | 9,000 | 10,200 | 2,910 | 7,290 | 867 |
| Utilities | 53,400 | 51,600 | 35,469 | 16,131 | 41,884 |
| Repairs and maintenance | 13,500 | 17,600 | 15,326 | 2,274 | 16,686 |
| Rentals | 6,000 | 6,000 | 3,392 | 2,608 | 5,132 |
| Travel expenditure | 3,500 | 3,500 | 433 | 3,067 | 373 |
| Training and education | 6,000 | 6,000 | 3,926 | 2,074 | 5,985 |
| Other contractual services | 99,500 | 106,300 | 75,895 | 30,405 | 113,767 |
| Total contractual services | 350,900 | 350,900 | 220,051 | 130,849 | 315,693 |
| Total general government | 2,269,699 | 2,269,699 | 1,842,467 | 427,232 | 1,961,904 |
| Total expenditures | 2,269,699 | 2,269,699 | 1,842,467 | 427,232 | 1,961,904 |
| Excess (deficiency) of revenues over expenditures | 301 | 301 | 397,215 | 396,914 | 492,686 |
| Other Financing Sources | | | | | |
| Transfers in | - | - | 108,225 | 108,225 | - |
| Total other financing sources | - | - | 108,225 | 108,225 | - |
| Net change in fund balance | \$ 301 | \$ 301 | 505,440 | \$ 505,139 | 492,686 |
| Fund Balance, Beginning | | | 2,237,268 | | 1,744,582 |
| Fund Balance, Ending | | | \$ 2,742,708 | | \$ 2,237,268 |

DuPage County, Illinois

Law Library Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-32

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 332,000 | \$ 332,000 | \$ 279,781 | \$ (52,219) | \$ 346,181 |
| Investment income | 6,500 | 6,500 | 4,249 | (2,251) | 10,042 |
| Total revenues | 338,500 | 338,500 | 284,030 | (54,470) | 356,223 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Personnel services: | | | | | |
| Salaries | 177,256 | 177,076 | 164,010 | 13,066 | 173,779 |
| Benefits | 52,377 | 52,557 | 47,081 | 5,476 | 44,205 |
| Total personnel services | 229,633 | 229,633 | 211,091 | 18,542 | 217,984 |
| Commodities: | | | | | |
| Equipment | 200 | 200 | - | 200 | 14 |
| Other commodities | 225,150 | 225,150 | 197,651 | 27,499 | 225,175 |
| Total commodities | 225,350 | 225,350 | 197,651 | 27,699 | 225,189 |
| Contractual services: | | | | | |
| Professional services | 1,800 | 2,100 | 2,100 | - | 1,800 |
| Rentals | 5,000 | 5,000 | 870 | 4,130 | 1,106 |
| Training and education | 1,070 | 770 | 345 | 425 | 338 |
| Other contractual services | 5,775 | 5,775 | 2,761 | 3,014 | 2,707 |
| Total contractual services | 13,645 | 13,645 | 6,076 | 7,569 | 5,951 |
| Total judicial | 468,628 | 468,628 | 414,818 | 53,810 | 449,124 |
| Total expenditures | 468,628 | 468,628 | 414,818 | 53,810 | 449,124 |
| Net change in fund balance | \$ (130,128) | \$ (130,128) | (130,788) | \$ (660) | (92,901) |
| Fund Balance, Beginning | | | 419,165 | | 512,066 |
| Fund Balance, Ending | | | <u>\$ 288,377</u> | | <u>\$ 419,165</u> |

DuPage County, Illinois

Probation and Court Services Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-33

| | 2020 | | | | |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ - | \$ 3,909 | \$ 3,909 | \$ 14,973 |
| Charges for services | 1,322,800 | 1,322,800 | 661,739 | (661,061) | 881,362 |
| Investment income | 55,000 | 55,000 | 46,198 | (8,802) | 96,792 |
| Miscellaneous | 11,000 | 11,000 | 1,250 | (9,750) | 1,792 |
| Total revenues | 1,388,800 | 1,388,800 | 713,096 | (675,704) | 994,919 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Commodities: | | | | | |
| Equipment | 37,336 | 37,336 | 11,457 | 25,879 | 34,986 |
| Other commodities | 179,005 | 179,005 | 69,373 | 109,632 | 124,230 |
| Total commodities | 216,341 | 216,341 | 80,830 | 135,511 | 159,216 |
| Contractual services: | | | | | |
| Professional services | 284,374 | 278,374 | 157,547 | 120,827 | 255,794 |
| Utilities | 50,600 | 50,600 | 35,179 | 15,421 | 35,308 |
| Repairs and maintenance | 29,000 | 29,000 | 8,464 | 20,536 | 20,404 |
| Rentals | 35,000 | 35,000 | 9,357 | 25,643 | 3,789 |
| Travel expenditure | 47,500 | 47,500 | 6,164 | 41,336 | 33,300 |
| Training and education | 26,000 | 32,000 | 15,570 | 16,430 | 33,833 |
| Matching funds | 3,000 | 3,000 | - | 3,000 | - |
| Other contractual services | 342,400 | 342,400 | 214,831 | 127,569 | 223,871 |
| Total contractual services | 817,874 | 817,874 | 447,112 | 370,762 | 606,299 |
| Total judicial | 1,034,215 | 1,034,215 | 527,942 | 506,273 | 765,515 |
| Capital Outlay | | | | | |
| Capital outlay | 210,000 | 210,000 | 31,942 | 178,058 | 37,072 |
| Total capital outlay | 210,000 | 210,000 | 31,942 | 178,058 | 37,072 |
| Total expenditures | 1,244,215 | 1,244,215 | 559,884 | 684,331 | 802,587 |
| Excess (deficiency) of revenues over expenditures | 144,585 | 144,585 | 153,212 | 8,627 | 192,332 |
| Other Financing Uses | | | | | |
| Transfers out | - | - | - | - | (1,243,234) |
| Total other financing uses | - | - | - | - | (1,243,234) |
| Net change in fund balance | \$ 144,585 | \$ 144,585 | 153,212 | \$ 8,627 | (1,050,902) |
| Fund Balance, Beginning | | | 4,171,614 | | 5,222,516 |
| Fund Balance, Ending | | | \$ 4,324,826 | | \$ 4,171,614 |

DuPage County, Illinois

Tax Sale Automation Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-34

| | 2020 | | | | |
|--------------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 23,500 | \$ 23,500 | \$ 19,765 | \$ (3,735) | \$ 33,258 |
| Investment income | 9,000 | 9,000 | 7,478 | (1,522) | 13,644 |
| Miscellaneous | 35,678 | 35,678 | 35,561 | (117) | 61,823 |
| Total revenues | 68,178 | 68,178 | 62,804 | (5,374) | 108,725 |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Salaries | 48,546 | 48,574 | 48,573 | 1 | 53,253 |
| Benefits | 10,023 | 9,995 | - | 9,995 | 9,884 |
| Total personnel services | 58,569 | 58,569 | 48,573 | 9,996 | 63,137 |
| Commodities: | | | | | |
| Equipment | 9,500 | 9,500 | 730 | 8,770 | 5,663 |
| Other commodities | 500 | 500 | - | 500 | 154 |
| Total commodities | 10,000 | 10,000 | 730 | 9,270 | 5,817 |
| Contractual services: | | | | | |
| Professional services | 17,000 | 17,000 | - | 17,000 | 10,206 |
| Repairs and maintenance | 255 | 255 | - | 255 | - |
| Training and education | 800 | 800 | 450 | 350 | - |
| Other contractual services | 1,600 | 1,600 | 295 | 1,305 | 360 |
| Total contractual services | 19,655 | 19,655 | 745 | 18,910 | 10,566 |
| Total general government | 88,224 | 88,224 | 50,048 | 38,176 | 79,520 |
| Total expenditures | 88,224 | 88,224 | 50,048 | 38,176 | 79,520 |
| Net change in fund balance | \$ (20,046) | \$ (20,046) | 12,756 | \$ 32,802 | 29,205 |
| Fund Balance, Beginning | | | 687,784 | | 658,579 |
| Fund Balance, Ending | | | \$ 700,540 | | \$ 687,784 |

DuPage County, Illinois

Recorder Document Storage Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-35

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 475,000 | \$ 475,000 | \$ 808,295 | \$ 333,295 | \$ 585,328 |
| Investment income | - | - | 9,784 | 9,784 | 18,598 |
| Total revenues | 475,000 | 475,000 | 818,079 | 343,079 | 603,926 |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Salaries | 375,552 | 369,164 | 268,185 | 100,979 | 270,204 |
| Benefits | 150,636 | 157,024 | 108,089 | 48,935 | 138,607 |
| Total personnel services | 526,188 | 526,188 | 376,274 | 149,914 | 408,811 |
| Commodities: | | | | | |
| Equipment | 35,000 | 35,000 | 16,616 | 18,384 | 25,111 |
| Other commodities | 1,000 | 1,000 | - | 1,000 | - |
| Total commodities | 36,000 | 36,000 | 16,616 | 19,384 | 25,111 |
| Contractual services: | | | | | |
| Professional services | 324,000 | 284,442 | 195,794 | 88,648 | 111,745 |
| Repairs and maintenance | 12,000 | 12,000 | - | 12,000 | 1,491 |
| Rentals | 5,000 | 5,000 | - | 5,000 | - |
| Travel expenditure | 3,000 | 3,000 | - | 3,000 | 2,898 |
| Training and education | 2,000 | 2,000 | 500 | 1,500 | 100 |
| Other contractual services | 61,000 | 100,558 | 99,557 | 1,001 | 40,995 |
| Total contractual services | 407,000 | 407,000 | 295,851 | 111,149 | 157,229 |
| Total general government | 969,188 | 969,188 | 688,741 | 280,447 | 591,151 |
| Capital Outlay | | | | | |
| Capital outlay | - | - | - | - | 8,532 |
| Total capital outlay | - | - | - | - | 8,532 |
| Total expenditures | 969,188 | 969,188 | 688,741 | 280,447 | 599,683 |
| Net change in fund balance | \$ (494,188) | \$ (494,188) | 129,338 | \$ 623,526 | 4,243 |
| Fund Balance, Beginning | | | 909,052 | | 904,809 |
| Fund Balance, Ending | | | \$ 1,038,390 | | \$ 909,052 |

DuPage County, Illinois

Court Automation Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-36

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 2,400,000 | \$ 2,400,000 | \$ 1,512,046 | \$ (887,954) | \$ 2,361,581 |
| Investment income | - | - | 14,478 | 14,478 | 26,284 |
| Total revenues | 2,400,000 | 2,400,000 | 1,526,524 | (873,476) | 2,387,865 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Commodities: | | | | | |
| Equipment | 202,000 | 202,000 | 42,872 | 159,128 | 112,551 |
| Total commodities | 202,000 | 202,000 | 42,872 | 159,128 | 112,551 |
| Contractual services: | | | | | |
| Professional services | 1,714,000 | 1,714,000 | 1,571,459 | 142,541 | 1,611,437 |
| Utilities | 60,000 | 60,000 | 32,485 | 27,515 | - |
| Repairs and maintenance | 233,100 | 233,100 | 6,928 | 226,172 | 197,761 |
| Other contractual services | 222,000 | 222,000 | 105,839 | 116,161 | 19,992 |
| Total contractual services | 2,229,100 | 2,229,100 | 1,716,711 | 512,389 | 1,829,190 |
| Total judicial | 2,431,100 | 2,431,100 | 1,759,583 | 671,517 | 1,941,741 |
| Capital Outlay | | | | | |
| Capital outlay | 500,000 | 500,000 | - | 500,000 | 95,765 |
| Total capital outlay | 500,000 | 500,000 | - | 500,000 | 95,765 |
| Total expenditures | 2,931,100 | 2,931,100 | 1,759,583 | 1,171,517 | 2,037,506 |
| Net change in fund balance | \$ (531,100) | \$ (531,100) | (233,059) | \$ 298,041 | 350,359 |
| Fund Balance, Beginning | | | 1,430,002 | | 1,079,643 |
| Fund Balance, Ending | | | \$ 1,196,943 | | \$ 1,430,002 |

DuPage County, Illinois

Wetland Mitigation Banks Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-37

| | 2020 | | | | |
|-----------------------------------|----------------------------|-------------------------|---------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 175,000 | \$ 175,000 | \$ 830,804 | \$ 655,804 | \$ 466,813 |
| Investment income | 60,000 | 60,000 | 75,430 | 15,430 | 123,213 |
| Total revenues | 235,000 | 235,000 | 906,234 | 671,234 | 590,026 |
| Expenditures | | | | | |
| Conservation and recreation: | | | | | |
| Commodities: | | | | | |
| Other commodities | 2,000 | 2,000 | - | 2,000 | - |
| Total commodities | 2,000 | 2,000 | - | 2,000 | - |
| Contractual services: | | | | | |
| Professional services | 150,000 | 150,000 | 20,123 | 129,877 | 48,051 |
| Repairs and maintenance | 200,000 | 200,000 | - | 200,000 | - |
| Total contractual services | 350,000 | 350,000 | 20,123 | 329,877 | 48,051 |
| Total conservation and recreation | 352,000 | 352,000 | 20,123 | 331,877 | 48,051 |
| Capital Outlay | | | | | |
| Capital outlay | 300,000 | 300,000 | - | 300,000 | - |
| Total capital outlay | 300,000 | 300,000 | - | 300,000 | - |
| Total expenditures | 652,000 | 652,000 | 20,123 | 631,877 | 48,051 |
| Net change in fund balance | <u>\$ (417,000)</u> | <u>\$ (417,000)</u> | 886,111 | <u>\$ 1,303,111</u> | 541,975 |
| Fund Balance, Beginning | | | 5,963,092 | | 5,421,117 |
| Fund Balance, Ending | | | <u>\$ 6,849,203</u> | | <u>\$ 5,963,092</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-38

| | 2020 | | | | |
|-----------------------------------|---------------------|---------------------|-------------------|------------------------------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Investment income | \$ 9,000 | \$ 9,000 | \$ 9,483 | \$ 483 | \$ 18,155 |
| Intergovernmental revenue | - | - | - | - | - |
| Total revenues | 9,000 | 9,000 | 9,483 | 483 | 18,155 |
| Expenditures | | | | | |
| Conservation and recreation: | | | | | |
| Contractual services: | | | | | |
| Professional services | - | - | - | - | (27,762) |
| Total contractual services | - | - | - | - | (27,762) |
| Total conservation and recreation | - | - | - | - | (27,762) |
| Capital Outlay | | | | | |
| Capital outlay | 250,000 | 250,000 | - | 250,000 | 47,900 |
| Total capital outlay | 250,000 | 250,000 | - | 250,000 | 47,900 |
| Total expenditures | 250,000 | 250,000 | - | 250,000 | 20,138 |
| Net change in fund balance | <u>\$ (241,000)</u> | <u>\$ (241,000)</u> | 9,483 | <u>\$ 250,483</u> | (1,983) |
| Fund Balance, Beginning | | | 742,249 | | 744,232 |
| Fund Balance, Ending | | | <u>\$ 751,732</u> | | <u>\$ 742,249</u> |

DuPage County, Illinois

Danada Wetland Mitigation Bank Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-39

| | 2020 | | | | |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Investment income | \$ 8,000 | \$ 8,000 | \$ 8,082 | \$ 82 | \$ 17,381 |
| Total revenues | 8,000 | 8,000 | 8,082 | 82 | 17,381 |
| Expenditures | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | 100,000 | 100,000 | 46,932 | 53,068 | 86,666 |
| Total capital outlay | 100,000 | 100,000 | 46,932 | 53,068 | 86,666 |
| Total expenditures | 100,000 | 100,000 | 46,932 | 53,068 | 86,666 |
| Net change in fund balance | \$ (92,000) | \$ (92,000) | (38,850) | \$ 53,150 | (69,285) |
| Fund Balance, Beginning | | | 563,572 | | 632,857 |
| Fund Balance, Ending | | | \$ 524,722 | | \$ 563,572 |

DuPage County, Illinois

Dunham Wetland Mitigation Bank Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-40

| | 2020 | | | Variance With Final Budget Positive Negative | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|-------------------|---------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Investment income | \$ 3,000 | \$ 3,000 | \$ 1,737 | \$ (1,263) | \$ 5,353 |
| Total revenues | 3,000 | 3,000 | 1,737 | (1,263) | 5,353 |
| Expenditures | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | - | - | - | - | 135,050 |
| Total capital outlay | - | - | - | - | 135,050 |
| Total expenditures | - | - | - | - | 135,050 |
| Net change in fund balance | <u>\$ 3,000</u> | <u>\$ 3,000</u> | 1,737 | <u>\$ (1,263)</u> | (129,697) |
| Fund Balance, Beginning | | | 131,337 | | 261,034 |
| Fund Balance, Ending | | | <u>\$ 133,074</u> | | <u>\$ 131,337</u> |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-41

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Investment income | \$ - | \$ - | \$ 3,062 | \$ 3,062 | \$ 5,613 |
| Total revenues | - | - | 3,062 | 3,062 | 5,613 |
| Expenditures | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | 202,541 | 202,541 | - | 202,541 | - |
| Total capital outlay | 202,541 | 202,541 | - | 202,541 | - |
| Total expenditures | 202,541 | 202,541 | - | 202,541 | - |
| Net change in fund balance | <u>\$ (202,541)</u> | <u>\$ (202,541)</u> | 3,062 | <u>\$ 205,603</u> | 5,613 |
| Fund Balance, Beginning | | | 252,822 | | 247,209 |
| Fund Balance, Ending | | | <u>\$ 255,884</u> | | <u>\$ 252,822</u> |

DuPage County, Illinois

Township Project Reimbursement Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-42

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|---------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Intergovernmental revenue | \$ 1,000,000 | \$ 1,500,000 | \$ 1,458,624 | \$ (41,376) | \$ 870,386 |
| Total revenues | 1,000,000 | 1,500,000 | 1,458,624 | (41,376) | 870,386 |
| Expenditures | | | | | |
| Highway, streets and bridges: | | | | | |
| Contractual services: | | | | | |
| Other contractual services | 1,000,000 | 1,761,400 | 1,249,633 | 511,767 | 825,626 |
| Total contractual services | 1,000,000 | 1,761,400 | 1,249,633 | 511,767 | 825,626 |
| Total highway, streets and bridges | 1,000,000 | 1,761,400 | 1,249,633 | 511,767 | 825,626 |
| Total expenditures | 1,000,000 | 1,761,400 | 1,249,633 | 511,767 | 825,626 |
| Net change in fund balance | \$ - | \$ (261,400) | 208,991 | \$ 470,391 | 44,760 |
| Fund Balance, Beginning | | | 44,760 | | - |
| Fund Balance, Ending | | | \$ 253,751 | | \$ 44,760 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-43

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|----------------------------------------|----------------------------|-------------------------|------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes | \$ 19,160 | \$ 19,160 | \$ 19,146 | \$ (14) | \$ 18,790 |
| Investment income | 500 | 500 | 730 | 230 | 1,079 |
| Total revenues | 19,660 | 19,660 | 19,876 | 216 | 19,869 |
| Expenditures | | | | | |
| Highways, streets and bridges: | | | | | |
| Contractual services: | | | | | |
| Utilities | 4,000 | 4,000 | 602 | 3,398 | 3,015 |
| Repairs and maintenance | 16,897 | 16,897 | 474 | 16,423 | 5 |
| Other contractual services | 15,000 | 15,000 | - | 15,000 | - |
| Total contractual services | 35,897 | 35,897 | 1,076 | 34,821 | 3,020 |
| Total highways, streets and bridges | 35,897 | 35,897 | 1,076 | 34,821 | 3,020 |
| Capital Outlay | | | | | |
| Capital outlay | 19,878 | 19,878 | - | 19,878 | 15,607 |
| Total capital outlay | 19,878 | 19,878 | - | 19,878 | 15,607 |
| Total expenditures | 55,775 | 55,775 | 1,076 | 54,699 | 18,627 |
| Net change in fund balance | <u>\$ (36,115)</u> | <u>\$ (36,115)</u> | 18,800 | <u>\$ 54,915</u> | 1,242 |
| Fund Balance, Beginning | | | 58,291 | | 57,049 |
| Fund Balance, Ending | | | <u>\$ 77,091</u> | | <u>\$ 58,291</u> |

DuPage County, Illinois

Child Support Maintenance Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-44

| | 2020 | | | | |
|--------------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 252,000 | \$ 252,000 | \$ 184,749 | \$ (67,251) | \$ 223,598 |
| Investment income | - | - | 1 | 1 | 10,074 |
| Total revenues | 252,000 | 252,000 | 184,750 | (67,250) | 233,672 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Contractual services: | | | | | |
| Professional services | 310,650 | 295,435 | 125,339 | 170,096 | 209,227 |
| Other contractual services | 1,350 | 16,565 | 16,525 | 40 | 1,310 |
| Total contractual services | 312,000 | 312,000 | 141,864 | 170,136 | 210,537 |
| Total judicial | 312,000 | 312,000 | 141,864 | 170,136 | 210,537 |
| Total expenditures | 312,000 | 312,000 | 141,864 | 170,136 | 210,537 |
| Net change in fund balance | \$ (60,000) | \$ (60,000) | 42,886 | \$ 102,886 | 23,135 |
| Fund Balance, Beginning | | | 64,301 | | 41,166 |
| Fund Balance, Ending | | | \$ 107,187 | | \$ 64,301 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-45

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|---------------------|---------------------|-------------------|------------------------------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ - | \$ - | \$ - | \$ - | \$ 422 |
| Total revenues | - | - | - | - | 422 |
| Expenditures | | | | | |
| Agency distributions: | | | | | |
| Judicial | - | - | - | - | 155,200 |
| Total agency distributions | - | - | - | - | 155,200 |
| Judicial: | | | | | |
| Commodities: | | | | | |
| Equipment | 50,000 | 50,000 | - | 50,000 | - |
| Total commodities | 50,000 | 50,000 | - | 50,000 | - |
| Contractual Services: | | | | | |
| Professional services | 106,215 | 106,215 | - | 106,215 | - |
| Total contractual services | 106,215 | 106,215 | - | 106,215 | - |
| Total judicial | 156,215 | 156,215 | - | 156,215 | - |
| Total expenditures | 156,215 | 156,215 | - | 156,215 | 155,200 |
| Excess (deficiency) of revenues over expenditures | (156,215) | (156,215) | - | 156,215 | (154,778) |
| Other Financing Uses | | | | | |
| Transfers out | - | - | - | - | (176,194) |
| Total other financing uses | - | - | - | - | (176,194) |
| Net change in fund balance | <u>\$ (156,215)</u> | <u>\$ (156,215)</u> | - | <u>\$ 156,215</u> | (330,972) |
| Fund Balance, Beginning | | | 155,637 | | 486,609 |
| Fund Balance, Ending | | | <u>\$ 155,637</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-46

| | 2020 | | | | |
|--------------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 40,000 | \$ 40,000 | \$ 27,028 | \$ (12,972) | \$ 38,047 |
| Total revenues | 40,000 | 40,000 | 27,028 | (12,972) | 38,047 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Agency distributions: | | | | | |
| Judicial | - | - | - | - | 6,249 |
| Total agency distributions | - | - | - | - | 6,249 |
| Commodities: | | | | | |
| Other commodities | 15,000 | 15,000 | - | 15,000 | - |
| Total commodities | 15,000 | 15,000 | - | 15,000 | - |
| Contractual services: | | | | | |
| Professional services | 45,000 | 45,000 | 20 | 44,980 | - |
| Utilities | 7,000 | 7,000 | 3,026 | 3,974 | - |
| Travel expenditure | 10,000 | 10,000 | - | 10,000 | - |
| Training and education | 8,000 | 8,000 | 495 | 7,505 | - |
| Total contractual services | 70,000 | 70,000 | 3,541 | 66,459 | - |
| Total judicial | 85,000 | 85,000 | 3,541 | 81,459 | 6,249 |
| Total expenditures | 85,000 | 85,000 | 3,541 | 81,459 | 6,249 |
| Net change in fund balance | \$ (45,000) | \$ (45,000) | 23,487 | \$ 68,487 | 31,798 |
| Fund Balance, Beginning | | | 98,890 | | 67,092 |
| Fund Balance, Ending | | | \$ 122,377 | | \$ 98,890 |

DuPage County, Illinois

Federal Drug 1417 Justice Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2020
With Comparative Actual Amounts for the Year Ended November 30, 2019

E-47

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|---------------------|---------------------|-------------------|------------------------------------------------------------|-------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Total revenues | \$ - | \$ - | \$ - | \$ - | \$ - |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Agency distributions: | | | | | |
| Judicial | - | - | - | - | 250 |
| Total agency distributions | - | - | - | - | 250 |
| Commodities: | | | | | |
| Equipment | 100,000 | 100,000 | - | 100,000 | - |
| Total commodities | 100,000 | 100,000 | - | 100,000 | - |
| Contractual services: | | | | | |
| Professional services | 56,194 | 56,194 | - | 56,194 | - |
| Total contractual services | 56,194 | 56,194 | - | 56,194 | - |
| Total judicial | 156,194 | 156,194 | - | 156,194 | 250 |
| Total expenditures | 156,194 | 156,194 | - | 156,194 | 250 |
| Excess (deficiency) of revenues over expenditures | (156,194) | (156,194) | - | 156,194 | (250) |
| Other Financing Sources | | | | | |
| Transfers in | - | - | - | - | 176,194 |
| Total other financing sources | - | - | - | - | 176,194 |
| Net change in fund balance | <u>\$ (156,194)</u> | <u>\$ (156,194)</u> | - | <u>\$ 156,194</u> | 175,944 |
| Fund Balance, Beginning | | | 175,944 | | - |
| Fund Balance, Ending | | | <u>\$ 175,944</u> | | <u>\$ 175,944</u> |

DuPage County, Illinois

Money Laundering Forfeitures Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-48

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Fines and forfeitures | \$ 500 | \$ 500 | \$ 26 | \$ (474) | \$ 478 |
| Total revenues | 500 | 500 | 26 | (474) | 478 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Agency distributions: | | | | | |
| Judicial | - | - | - | - | 92,700 |
| Total agency distributions | - | - | - | - | 92,700 |
| Commodities: | | | | | |
| Other commodities | 30,000 | 30,000 | - | 30,000 | - |
| Total commodities | 30,000 | 30,000 | - | 30,000 | - |
| Contractual services: | | | | | |
| Professional services | 93,600 | 89,586 | - | 89,586 | - |
| Repairs and maintenance | - | 2,583 | 2,583 | - | - |
| Travel expenditure | - | 1,431 | 1,431 | - | - |
| Other contractual services | 3,000 | 3,000 | - | 3,000 | - |
| Total contractual services | 96,600 | 96,600 | 4,014 | 92,586 | - |
| Total judicial | 126,600 | 126,600 | 4,014 | 122,586 | 92,700 |
| Total expenditures | 126,600 | 126,600 | 4,014 | 122,586 | 92,700 |
| Net change in fund balance | \$ (126,100) | \$ (126,100) | (3,988) | \$ 122,112 | (92,222) |
| Fund Balance, Beginning | | | 127,026 | | 219,248 |
| Fund Balance, Ending | | | \$ 123,038 | | \$ 127,026 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-49

| | 2020 | | | | |
|--------------------------------|--------------------|--------------------|------------------|------------------------------------------------------------|------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 10,000 | \$ 10,000 | \$ 8,737 | \$ (1,263) | \$ 9,683 |
| Investment income | 200 | 200 | 658 | 458 | 1,150 |
| Total revenues | 10,200 | 10,200 | 9,395 | (805) | 10,833 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Commodities: | | | | | |
| Equipment | 30,000 | 30,000 | 3,326 | 26,674 | 10,670 |
| Other commodities | 2,000 | 2,000 | 402 | 1,598 | - |
| Total commodities | 32,000 | 32,000 | 3,728 | 28,272 | 10,670 |
| Contractual services: | | | | | |
| Other contractual services | 1,000 | 1,000 | - | 1,000 | - |
| Total contractual services | 1,000 | 1,000 | - | 1,000 | - |
| Total judicial | 33,000 | 33,000 | 3,728 | 29,272 | 10,670 |
| Total expenditures | 33,000 | 33,000 | 3,728 | 29,272 | 10,670 |
| Net change in fund balance | <u>\$ (22,800)</u> | <u>\$ (22,800)</u> | 5,667 | <u>\$ 28,467</u> | 163 |
| Fund Balance, Beginning | | | 57,865 | | 57,702 |
| Fund Balance, Ending | | | <u>\$ 63,532</u> | | <u>\$ 57,865</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-50

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 400,000 | \$ 400,000 | \$ 422,541 | \$ 22,541 | \$ 321,445 |
| Investment income | - | - | 6,819 | 6,819 | 5,183 |
| Total revenues | 400,000 | 400,000 | 429,360 | 29,360 | 326,628 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Commodities: | | | | | |
| Equipment | 50,000 | 50,000 | 376 | 49,624 | - |
| Other commodities | 10,000 | 10,000 | - | 10,000 | - |
| Total commodities | 60,000 | 60,000 | 376 | 59,624 | - |
| Contractual services: | | | | | |
| Professional services | 455,000 | 455,000 | 211,915 | 243,085 | 28,165 |
| Total contractual services | 455,000 | 455,000 | 211,915 | 243,085 | 28,165 |
| Total judicial | 515,000 | 515,000 | 212,291 | 302,709 | 28,165 |
| Total expenditures | 515,000 | 515,000 | 212,291 | 302,709 | 28,165 |
| Net change in fund balance | <u>\$ (115,000)</u> | <u>\$ (115,000)</u> | 217,069 | <u>\$ 332,069</u> | 298,463 |
| Fund Balance, Beginning | | | 490,284 | | 191,821 |
| Fund Balance, Ending | | | <u>\$ 707,353</u> | | <u>\$ 490,284</u> |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-51

| | 2020 | | | | |
|-----------------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 70,000 | \$ 70,000 | \$ 197,549 | \$ 127,549 | \$ 96,332 |
| Investment income | 4,000 | 4,000 | 7,170 | 3,170 | 10,369 |
| Total revenues | 74,000 | 74,000 | 204,719 | 130,719 | 106,701 |
| Expenditures | | | | | |
| Conservation and recreation: | | | | | |
| Contractual services: | | | | | |
| Professional services | 10,000 | 10,000 | - | 10,000 | - |
| Total contractual services | 10,000 | 10,000 | - | 10,000 | - |
| Total conservation and recreation | 10,000 | 10,000 | - | 10,000 | - |
| Capital Outlay | | | | | |
| Capital outlay | 57,890 | 57,890 | - | 57,890 | 38,000 |
| Total capital outlay | 57,890 | 57,890 | - | 57,890 | 38,000 |
| Total expenditures | 67,890 | 67,890 | - | 67,890 | 38,000 |
| Net change in fund balance | \$ 6,110 | \$ 6,110 | 204,719 | \$ 198,609 | 68,701 |
| Fund Balance, Beginning | | | 564,490 | | 495,789 |
| Fund Balance, Ending | | | \$ 769,209 | | \$ 564,490 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-52

| | 2020 | | | | |
|------------------------------------------|---------------------|---------------------|--------------------|------------------------------------------------------------|--------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 665,693 | \$ 244,602 | \$ (421,091) | \$ 337,925 |
| Miscellaneous | - | - | 209 | 209 | - |
| Total revenues | - | 665,693 | 244,811 | (420,882) | 337,925 |
| Expenditures | | | | | |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Salaries | 82,207 | 215,459 | 69,745 | 145,714 | 64,923 |
| Benefits | 21,358 | 61,759 | 21,390 | 40,369 | 17,827 |
| Total personnel services | 103,565 | 277,218 | 91,135 | 186,083 | 82,750 |
| Commodities: | | | | | |
| Equipment | 4,231 | 12,629 | 211 | 12,418 | 498 |
| Other commodities | 1,109 | 2,165 | 169 | 1,996 | 408 |
| Total commodities | 5,340 | 14,794 | 380 | 14,414 | 906 |
| Contractual services: | | | | | |
| Professional services | 210,799 | 653,881 | 159,684 | 494,197 | 221,756 |
| Insurance | 225 | 696 | 239 | 457 | 245 |
| Utilities | 626 | 1,897 | 331 | 1,566 | 562 |
| Repairs and maintenance | 555 | 2,291 | 121 | 2,170 | 305 |
| Rentals | 636 | 954 | 85 | 869 | - |
| Travel expenditure | 3,821 | 20,686 | 706 | 19,980 | 2,823 |
| Training and education | 18,091 | 35,407 | 1,790 | 33,617 | 1,963 |
| Other contractual services | 2,927 | 4,454 | 65 | 4,389 | 72 |
| Total contractual services | 237,680 | 720,266 | 163,021 | 557,245 | 227,726 |
| Total public services | 346,585 | 1,012,278 | 254,536 | 757,742 | 311,382 |
| Total expenditures | 346,585 | 1,012,278 | 254,536 | 757,742 | 311,382 |
| Net change in fund balance | <u>\$ (346,585)</u> | <u>\$ (346,585)</u> | (9,725) | <u>\$ 336,860</u> | 26,543 |
| Fund Balance (Deficit), Beginning | | | (16,785) | | (43,328) |
| Fund Balance (Deficit), Ending | | | <u>\$ (26,510)</u> | | <u>\$ (16,785)</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, 2020
 With Comparative Actual Amounts for the Year Ended November 30, 2019

E-53

| | 2020 | | | |
|----------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
| | | | | 2019 Actual |
| Revenues | | | | |
| Intergovernmental revenue | \$ - | \$ 13,247,955 | \$ 7,345,835 | \$ (5,902,120) |
| Miscellaneous | - | 25,780 | 50,991 | 25,211 |
| Total revenues | - | 13,273,735 | 7,396,826 | (5,876,909) |
| Expenditures | | | | |
| Public services: | | | | |
| Personnel services: | | | | |
| Salaries | 1,228,081 | 3,465,178 | 1,587,927 | 1,877,251 |
| Benefits | 343,972 | 1,152,751 | 486,073 | 666,678 |
| Total personnel services | 1,572,053 | 4,617,929 | 2,074,000 | 2,543,929 |
| Commodities: | | | | |
| Equipment | 24,296 | 179,210 | 88,312 | 90,898 |
| Other commodities | 15,925 | 47,083 | 14,261 | 32,822 |
| Total commodities | 40,221 | 226,293 | 102,573 | 123,720 |
| Contractual services: | | | | |
| Professional services | 922,664 | 1,584,363 | 426,202 | 1,158,161 |
| Insurance | 738 | 1,318 | 411 | 907 |
| Utilities | 2,998 | 30,439 | 24,874 | 5,565 |
| Repairs and maintenance | 1,818 | 3,957 | 493 | 3,464 |
| Rentals | 6,249 | 11,361 | 1,865 | 9,496 |
| Travel expenditure | 7,174 | 34,194 | 2,527 | 31,667 |
| Training and education | 22,683 | 67,358 | 14,347 | 53,011 |
| Other contractual services | 3,124,325 | 8,717,054 | 4,290,249 | 4,426,805 |
| Total contractual services | 4,088,649 | 10,450,044 | 4,760,968 | 5,689,076 |
| Total public services | 5,700,923 | 15,294,266 | 6,937,541 | 8,356,725 |
| Judicial: | | | | |
| Personnel services: | | | | |
| Salaries | 384,854 | 2,898,017 | 610,533 | 2,287,484 |
| Benefits | 108,318 | 1,106,775 | 174,284 | 932,491 |
| Total personnel services | 493,172 | 4,004,792 | 784,817 | 3,219,975 |
| Commodities: | | | | |
| Other commodities | 1,947 | 12,047 | 295 | 11,752 |
| Total commodities | 1,947 | 12,047 | 295 | 11,752 |
| Contractual services: | | | | |
| Professional services | 18,712 | 143,342 | 10,360 | 132,982 |
| Travel expenditure | - | 11,578 | 1,577 | 10,001 |
| Training and education | 1,528 | 19,492 | 2,011 | 17,481 |
| Other contractual services | - | 4,500 | - | 4,500 |
| Total contractual services | 20,240 | 178,912 | 13,948 | 164,964 |
| Total judicial | 515,359 | 4,195,751 | 799,060 | 3,396,691 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-53

| | 2020 | | | | |
|------------------------------------------|----------------------------|-------------------------|---------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Capital Outlay | | | | | |
| Capital outlay | \$ - | \$ - | \$ - | \$ - | \$ 32,172 |
| Total capital outlay | - | - | - | - | 32,172 |
| Total expenditures | 6,216,282 | 19,490,017 | 7,736,601 | 11,753,416 | 7,038,013 |
| Net change in fund balance | <u>\$ (6,216,282)</u> | <u>\$ (6,216,282)</u> | (339,775) | <u>\$ 5,876,507</u> | 300,877 |
| Fund Balance (Deficit), Beginning | | | 230,975 | | (69,902) |
| Fund Balance (Deficit), Ending | | | <u>\$ (108,800)</u> | | <u>\$ 230,975</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-54

| | 2020 | | | | |
|----------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 471,758 | \$ 633,553 | \$ 161,795 | \$ 551,630 |
| Miscellaneous | - | 20,126 | 20,126 | - | 16,774 |
| Total revenues | - | 491,884 | 653,679 | 161,795 | 568,404 |
| Expenditures | | | | | |
| Public safety: | | | | | |
| Personnel services: | | | | | |
| Salaries | 69,437 | 23,181 | 18,831 | 4,350 | 50,808 |
| Benefits | 14,195 | 5,058 | 3,714 | 1,344 | 9,342 |
| Total personnel services | 83,632 | 28,239 | 22,545 | 5,694 | 60,150 |
| Commodities: | | | | | |
| Equipment | 3,142 | 12,220 | 8,112 | 4,108 | 10,068 |
| Other commodities | 75,259 | 134,654 | 128,587 | 6,067 | 110,762 |
| Total commodities | 78,401 | 146,874 | 136,699 | 10,175 | 120,830 |
| Contractual services: | | | | | |
| Professional services | 20 | 108,720 | 1,700 | 107,020 | 7,548 |
| Travel expenditure | 18,206 | 15,630 | - | 15,630 | 6,855 |
| Training and education | 4,950 | 10,550 | 5,310 | 5,240 | 5,915 |
| Other contractual services | 222,805 | 222,805 | 86,625 | 136,180 | 4,390 |
| Total contractual services | 245,981 | 357,705 | 93,635 | 264,070 | 24,708 |
| Total public safety | 408,014 | 532,818 | 252,879 | 279,939 | 205,688 |
| Judicial: | | | | | |
| Personnel services: | | | | | |
| Salaries | 171,864 | 422,494 | 230,539 | 191,955 | 263,463 |
| Total personnel services | 171,864 | 422,494 | 230,539 | 191,955 | 263,463 |
| Commodities: | | | | | |
| Equipment | - | 9,257 | 1,356 | 7,901 | - |
| Other commodities | 1,000 | 2,323 | 1,223 | 1,100 | 1,181 |
| Total commodities | 1,000 | 11,580 | 2,579 | 9,001 | 1,181 |
| Contractual services: | | | | | |
| Professional services | 47,663 | 47,243 | 36,267 | 10,976 | 50,498 |
| Rentals | - | - | - | - | - |
| Travel expenditure | - | - | - | - | - |
| Training and education | - | - | - | - | - |
| Other contractual services | 1,520 | 360 | 360 | - | 1,668 |
| Total contractual services | 49,183 | 47,603 | 36,627 | 10,976 | 52,166 |
| Total judicial | 222,047 | 481,677 | 269,745 | 211,932 | 316,810 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-54

| | 2020 | | | | |
|--------------------------------|---------------------|---------------------|------------------|------------------------------------------------------------|------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Capital Outlay | | | | | |
| Capital outlay | \$ 762 | \$ 108,212 | \$ 106,445 | \$ 1,767 | \$ 107,585 |
| Total capital outlay | 762 | 108,212 | 106,445 | 1,767 | 107,585 |
| Total expenditures | 630,823 | 1,122,707 | 629,069 | 493,638 | 630,083 |
| Net change in fund balance | <u>\$ (630,823)</u> | <u>\$ (630,823)</u> | 24,610 | <u>\$ 655,433</u> | (61,679) |
| Fund Balance, Beginning | | | 68,110 | | 129,789 |
| Fund Balance, Ending | | | <u>\$ 92,720</u> | | <u>\$ 68,110</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, 2020
With Comparative Actual Amounts for the Year Ended November 30, 2019

E-55

| | 2020 | | | | |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 6,860,398 | \$ 5,951,115 | \$ (909,283) | \$ 6,462,936 |
| Miscellaneous | - | 264,600 | 223,061 | (41,539) | 249,032 |
| Total revenues | - | 7,124,998 | 6,174,176 | (950,822) | 6,711,968 |
| Expenditures | | | | | |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Salaries | 1,669,115 | 3,583,470 | 1,695,363 | 1,888,107 | 1,647,612 |
| Benefits | 650,535 | 1,401,174 | 675,365 | 725,809 | 584,689 |
| Total personnel services | 2,319,650 | 4,984,644 | 2,370,728 | 2,613,916 | 2,232,301 |
| Commodities: | | | | | |
| Equipment | 16,953 | 28,053 | 8,874 | 19,179 | 37,219 |
| Other commodities | 11,847 | 62,222 | 3,597 | 58,625 | 10,094 |
| Total commodities | 28,800 | 90,275 | 12,471 | 77,804 | 47,313 |
| Contractual services: | | | | | |
| Professional services | 123,111 | 220,379 | 73,385 | 146,994 | 105,558 |
| Insurance | 1,005 | 2,010 | 1,005 | 1,005 | 1,005 |
| Utilities | 51,648 | 90,282 | 35,199 | 55,083 | 40,141 |
| Repairs and maintenance | 3,465 | 3,945 | 397 | 3,548 | 135 |
| Rentals | 441,534 | 908,258 | 466,149 | 442,109 | 445,969 |
| Travel expenditure | 30,251 | 37,451 | 978 | 36,473 | 6,199 |
| Training and education | 23,019 | 29,819 | 3,880 | 25,939 | 2,234 |
| Other contractual services | 2,597,279 | 5,915,697 | 3,348,172 | 2,567,525 | 3,766,990 |
| Total contractual services | 3,271,312 | 7,207,841 | 3,929,165 | 3,278,676 | 4,368,231 |
| Total public services | 5,619,762 | 12,282,760 | 6,312,364 | 5,970,396 | 6,647,845 |
| Capital Outlay | | | | | |
| Capital outlay | - | 5,750 | 5,750 | - | - |
| Total capital outlay | - | 5,750 | 5,750 | - | - |
| Total expenditures | 5,619,762 | 12,288,510 | 6,318,114 | 5,970,396 | 6,647,845 |
| Excess (deficiency) of revenues over expenditures | (5,619,762) | (5,163,512) | (143,938) | 5,019,574 | 64,123 |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | - | - | 1,033 | 1,033 | - |
| Transfers out | - | (456,250) | (40,813) | 415,437 | - |
| Total other financing sources (uses) | - | (456,250) | (39,780) | 416,470 | - |
| Net change in fund balance | \$ (5,619,762) | \$ (5,619,762) | (183,718) | \$ 5,436,044 | 64,123 |
| Fund Balance (Deficit), Beginning | | | (33,928) | | (98,051) |
| Fund Balance (Deficit), Ending | | | \$ (217,646) | | \$ (33,928) |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-56

| | 2020 | | | | |
|------------------------------------------|--------------------|-----------------|---------------------|------------------------------------------------------------|--------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 523,280 | \$ 71,698 | \$ (451,582) | \$ 446,935 |
| Total revenues | - | 523,280 | 71,698 | (451,582) | 446,935 |
| Expenditures | | | | | |
| Public safety: | | | | | |
| Personnel services: | | | | | |
| Salaries | 24,856 | 56,136 | 10,345 | 45,791 | 253 |
| Total personnel services | 24,856 | 56,136 | 10,345 | 45,791 | 253 |
| Commodities: | | | | | |
| Equipment | 2,190 | 2,190 | - | 2,190 | 1,666 |
| Total commodities | 27,046 | 58,326 | 10,345 | 47,981 | 1,919 |
| Total public safety | 27,046 | 58,326 | 10,345 | 47,981 | 1,919 |
| Public services: | | | | | |
| Contractual services: | | | | | |
| Professional services | - | - | - | - | - |
| Other contractual services | 41,000 | 533,000 | 238,036 | 294,964 | 217,357 |
| Total contractual services | 41,000 | 533,000 | 238,036 | 294,964 | 217,357 |
| Total public services | 41,000 | 533,000 | 238,036 | 294,964 | 217,357 |
| Total expenditures | 68,046 | 591,326 | 248,381 | 342,945 | 219,276 |
| Net change in fund balance | \$ (68,046) | \$ (68,046) | (176,683) | \$ (108,637) | 227,659 |
| Fund Balance (Deficit), Beginning | | | (65,845) | | (293,504) |
| Fund Balance (Deficit), Ending | | | <u>\$ (242,528)</u> | | <u>\$ (65,845)</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, 2020
 With Comparative Actual Amounts for the Year Ended November 30, 2019

E-57

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|---------------------------------------|----------------------------|-------------------------|-----------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 110,921 | \$ - | \$ (110,921) | \$ - |
| Total revenues | - | 110,921 | - | (110,921) | - |
| Expenditures | | | | | |
| Public services | | | | | |
| Commodities: | | | | | |
| Equipment | - | 5,921 | 714 | 5,207 | - |
| Total commodities | - | 5,921 | 714 | 5,207 | - |
| Contractual services: | | | | | |
| Professional services | - | 40,000 | - | 40,000 | - |
| Total contractual services | - | 40,000 | - | 40,000 | - |
| Total public services | - | 45,921 | 714 | 45,207 | - |
| Capital Outlay | | | | | |
| Capital outlay | - | 65,000 | - | 65,000 | - |
| Total capital outlay | - | 65,000 | - | 65,000 | - |
| Total expenditures | - | 110,921 | 714 | 110,207 | - |
| Net change in fund balance | <u>\$ -</u> | <u>\$ -</u> | (714) | <u>\$ (714)</u> | - |
| Fund Balance, Beginning | | | - | | - |
| Fund Balance (Deficit), Ending | | | <u>\$ (714)</u> | | <u>\$ -</u> |

DuPage County, Illinois

Environmental Protection Agency Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-58

| | 2020 | | | |
|------------------------------------------|--------------------|-----------------|-------------|------------------------------------------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
| | | | | 2019 Actual |
| Revenues | | | | |
| Intergovernmental revenue | \$ - | \$ - | \$ 30,004 | \$ 30,004 |
| Total revenues | - | - | 30,004 | 30,004 |
| Expenditures | | | | |
| Conservation and recreation: | | | | |
| Personnel services: | | | | |
| Salaries | 177,624 | 177,624 | 54,243 | 123,381 |
| Benefits | 63,637 | 63,637 | 14,320 | 49,317 |
| Total personnel services | 241,261 | 241,261 | 68,563 | 172,698 |
| Contractual services: | | | | |
| Other contractual services | 2,750 | 2,750 | - | 2,750 |
| Total contractual services | 2,750 | 2,750 | - | 2,750 |
| Total conservation and recreation | 244,011 | 244,011 | 68,563 | 175,448 |
| Total expenditures | 244,011 | 244,011 | 68,563 | 175,448 |
| Net change in fund balance | \$ (244,011) | \$ (244,011) | (38,559) | \$ 205,452 |
| Fund Balance (Deficit), Beginning | | | (730) | - |
| Fund Balance (Deficit), Ending | | | \$ (39,289) | \$ (730) |

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, 2020
 With Comparative Actual Amounts for the Year Ended November 30, 2019

E-59

| | 2020 | | | | |
|------------------------------------------|-----------------------|-----------------------|------------------|------------------------------------------------------------|---------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 3,202,690 | \$ 1,363,555 | \$ (1,839,135) | \$ 1,325,532 |
| Miscellaneous | - | - | 270 | 270 | 157 |
| Total revenues | - | 3,202,690 | 1,363,825 | (1,838,865) | 1,325,689 |
| Expenditures | | | | | |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Salaries | 255,893 | 551,077 | 79,940 | 471,137 | 101,762 |
| Benefits | 69,114 | 155,424 | 24,857 | 130,567 | 28,251 |
| Total benefits | 325,007 | 706,501 | 104,797 | 601,704 | 130,013 |
| Commodities: | | | | | |
| Equipment | 7,154 | 16,834 | 3,754 | 13,080 | 2,137 |
| Other commodities | 24,482 | 27,100 | 19,894 | 7,206 | 3,413 |
| Total commodities | 31,636 | 43,934 | 23,648 | 20,286 | 5,550 |
| Contractual services: | | | | | |
| Professional services | 236,834 | 485,657 | 53,297 | 432,360 | 112,838 |
| Insurance | 252 | 515 | - | 515 | 235 |
| Utilities | 1,096 | 2,303 | 945 | 1,358 | 841 |
| Repairs and maintenance | 623 | 1,594 | 251 | 1,343 | 382 |
| Rentals | 7,846 | 5,830 | 446 | 5,384 | - |
| Travel expenditure | 1,907 | 5,990 | 290 | 5,700 | 1,665 |
| Training and education | 1,011 | 2,769 | 668 | 2,101 | 1,283 |
| Other contractual services | 2,296,841 | 4,850,650 | 865,387 | 3,985,263 | 1,064,128 |
| Total contractual services | 2,546,410 | 5,355,308 | 921,284 | 4,434,024 | 1,181,372 |
| Total public services | 2,903,053 | 6,105,743 | 1,049,729 | 5,056,014 | 1,316,935 |
| Capital Outlay | | | | | |
| Capital outlay | 317,318 | 317,318 | 18,688 | 298,630 | 295,000 |
| Total capital outlay | 317,318 | 317,318 | 18,688 | 298,630 | 295,000 |
| Total expenditures | 3,220,371 | 6,423,061 | 1,068,417 | 5,354,644 | 1,611,935 |
| Net change in fund balance | <u>\$ (3,220,371)</u> | <u>\$ (3,220,371)</u> | 295,408 | <u>\$ 3,515,779</u> | (286,246) |
| Fund Balance (Deficit), Beginning | | | (199,994) | | 86,252 |
| Fund Balance (Deficit), Ending | | | <u>\$ 95,414</u> | | <u>\$ (199,994)</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-60

| | 2020 | | | | |
|--------------------------------|--------------------|-----------------|-----------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 31,500 | \$ 33,940 | \$ 2,440 | \$ 31,125 |
| Total revenues | - | 31,500 | 33,940 | 2,440 | 31,125 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Personnel services: | | | | | |
| Salaries | 19,400 | 50,900 | 31,474 | 19,426 | 28,132 |
| Benefits | - | - | - | - | 2,993 |
| Total personnel services | 19,400 | 50,900 | 31,474 | 19,426 | 31,125 |
| Total judicial | 19,400 | 50,900 | 31,474 | 19,426 | 31,125 |
| Total expenditures | 19,400 | 50,900 | 31,474 | 19,426 | 31,125 |
| Net change in fund balance | \$ (19,400) | \$ (19,400) | 2,466 | \$ 21,866 | - |
| Fund Balance, Beginning | | | - | | - |
| Fund Balance, Ending | | | \$ 2,466 | | \$ - |

DuPage County, Illinois

Illinois Department on Aging Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-61

| | 2020 | | | | |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 4,886,279 | \$ 3,865,958 | \$ (1,020,321) | \$ 4,428,733 |
| Miscellaneous | - | 270,000 | 242,879 | (27,121) | 638,451 |
| Total revenues | - | 5,156,279 | 4,108,837 | (1,047,442) | 5,067,184 |
| Expenditures | | | | | |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Salaries | 2,643,431 | 5,787,142 | 2,742,293 | 3,044,849 | 2,903,176 |
| Benefits | 1,165,969 | 2,512,738 | 1,199,247 | 1,313,491 | 1,159,364 |
| Total benefits | 3,809,400 | 8,299,880 | 3,941,540 | 4,358,340 | 4,062,540 |
| Commodities: | | | | | |
| Equipment | 6,870 | 38,249 | 25,914 | 12,335 | 31 |
| Other commodities | 6,000 | 12,619 | 643 | 11,976 | 2,708 |
| Total commodities | 12,870 | 50,868 | 26,557 | 24,311 | 2,739 |
| Contractual services: | | | | | |
| Professional services | 50,000 | 100,000 | 5,307 | 94,693 | 11,906 |
| Insurance | 500 | 1,000 | 316 | 684 | 346 |
| Utilities | 52,019 | 107,435 | 23,495 | 83,940 | 45,061 |
| Repairs and maintenance | 500 | 1,000 | 61 | 939 | 510 |
| Travel expenditure | 55,611 | 115,611 | 22,563 | 93,048 | 63,197 |
| Training and education | 2,628 | 7,256 | 1,600 | 5,656 | 4,274 |
| Other contractual services | 67,050 | 523,807 | 87,397 | 436,410 | 61,293 |
| Total contractual services | 228,308 | 856,109 | 140,739 | 715,370 | 186,587 |
| Total public services | 4,050,578 | 9,206,857 | 4,108,836 | 5,098,021 | 4,251,866 |
| Total expenditures | 4,050,578 | 9,206,857 | 4,108,836 | 5,098,021 | 4,251,866 |
| Excess (deficiency) of revenues over expenditures | (4,050,578) | (4,050,578) | 1 | 4,050,579 | 815,318 |
| Other Financing Sources | | | | | |
| Transfers in | - | - | 3,365 | 3,365 | - |
| Total other financing sources | - | - | 3,365 | 3,365 | - |
| Net change in fund balance | \$ (4,050,578) | \$ (4,050,578) | 3,366 | \$ 4,053,944 | 815,318 |
| Fund Balance (Deficit), Beginning | | | 36,836 | | (778,482) |
| Fund Balance, Ending | | | \$ 40,202 | | \$ 36,836 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-62

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|---------------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 4,336 | \$ - | \$ (4,336) | \$ 10,080 |
| Total revenues | - | 4,336 | - | (4,336) | 10,080 |
| Expenditures | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | 5,477 | 9,813 | 3,049 | 6,764 | 10,080 |
| Total capital outlay | 5,477 | 9,813 | 3,049 | 6,764 | 10,080 |
| Total expenditures | 5,477 | 9,813 | 3,049 | 6,764 | 10,080 |
| Net change in fund balance | <u>\$ (5,477)</u> | <u>\$ (5,477)</u> | (3,049) | <u>\$ 2,428</u> | - |
| Fund Balance, Beginning | | | 29 | | 29 |
| Fund Balance (Deficit), Ending | | | <u>\$ (3,020)</u> | | <u>\$ 29</u> |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-63

| | 2020 | | | | |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ - | \$ 54,275 | \$ 54,275 | \$ - |
| Total revenues | - | - | 54,275 | 54,275 | - |
| Expenditures | | | | | |
| Public services: | | | | | |
| Contractual services: | | | | | |
| Other contractual services | 80,000 | 80,000 | 54,275 | 25,725 | - |
| Total contractual services | 80,000 | 80,000 | 54,275 | 25,725 | - |
| Total public services | 80,000 | 80,000 | 54,275 | 25,725 | - |
| Total expenditures | 80,000 | 80,000 | 54,275 | 25,725 | - |
| Net change in fund balance | <u>\$ (80,000)</u> | <u>\$ (80,000)</u> | - | <u>\$ 80,000</u> | - |
| Fund Balance, Beginning | | | - | | - |
| Fund Balance, Ending | | | <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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-64

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 38,800 | \$ 37,563 | \$ (1,237) | \$ 16,654 |
| Total revenues | - | 38,800 | 37,563 | (1,237) | 16,654 |
| Expenditures | | | | | |
| Judicial: | | | | | |
| Commodities: | | | | | |
| Other commodities | 276 | 1,804 | 282 | 1,522 | - |
| Total commodities | 276 | 1,804 | 282 | 1,522 | - |
| Contractual services: | | | | | |
| Professional services | 22,182 | 58,607 | 30,634 | 27,973 | 26,264 |
| Travel expenditure | 228 | 1,075 | - | 1,075 | 600 |
| Training and education | 441 | 441 | - | 441 | - |
| Total contractual services | 22,851 | 60,123 | 30,634 | 29,489 | 26,864 |
| Total judicial | 23,127 | 61,927 | 30,916 | 31,011 | 26,864 |
| Total expenditures | 23,127 | 61,927 | 30,916 | 31,011 | 26,864 |
| Net change in fund balance | \$ (23,127) | \$ (23,127) | 6,647 | \$ 29,774 | (10,210) |
| Fund Balance (Deficit), Beginning | | | (12,643) | | (2,433) |
| Fund Balance (Deficit), Ending | | | <u>\$ (5,996)</u> | | <u>\$ (12,643)</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-65

| | 2020 | | | | |
|----------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 500,402 | \$ 413,580 | \$ (86,822) | \$ 305,639 |
| Miscellaneous | - | - | - | - | 5,130 |
| Total revenues | - | 500,402 | 413,580 | (86,822) | 310,769 |
| Expenditures | | | | | |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Salaries | 14,242 | 29,242 | 17,395 | 11,847 | 8,417 |
| Benefits | 3,492 | 16,492 | 8,876 | 7,616 | 3,275 |
| Total benefits | 17,734 | 45,734 | 26,271 | 19,463 | 11,692 |
| Contractual services: | | | | | |
| Utilities | 1,862 | 150 | 94 | 56 | 173 |
| Rentals | 21,087 | 1,835 | 1,370 | 465 | 2,258 |
| Other contractual services | 10,427 | 3,391 | 2,535 | 856 | 78 |
| Total contractual services | 33,376 | 5,376 | 3,999 | 1,377 | 2,509 |
| Total public services | 51,110 | 51,110 | 30,270 | 20,840 | 14,201 |
| General government: | | | | | |
| Commodities: | | | | | |
| Equipment | - | 2,058 | 63 | 1,995 | - |
| Other commodities | - | 2,211 | 1,416 | 795 | - |
| Total commodities | - | 4,269 | 1,479 | 2,790 | - |
| Contractual services: | | | | | |
| Other contractual services | 91,949 | 237,814 | 60,777 | 177,037 | 15,818 |
| Total contractual services | 91,949 | 237,814 | 60,777 | 177,037 | 15,818 |
| Total general government | 91,949 | 242,083 | 62,256 | 179,827 | 15,818 |
| Judicial: | | | | | |
| Personnel services: | | | | | |
| Salaries | 132,005 | 358,373 | 217,625 | 140,748 | 212,400 |
| Benefits | 42,211 | 120,650 | 74,035 | 46,615 | 57,081 |
| Total personnel services | 174,216 | 479,023 | 291,660 | 187,363 | 269,481 |
| Commodities: | | | | | |
| Equipment | - | 7,400 | - | 7,400 | 3,149 |
| Other commodities | 4,777 | 9,168 | 4,777 | 4,391 | 3,874 |
| Total commodities | 4,777 | 16,568 | 4,777 | 11,791 | 7,023 |

DuPage County, Illinois

Illinois State Agencies - Miscellaneous Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-65

| | 2020 | | | | | |
|------------------------------------------|---------------------|---------------------|-----------------|------------------------------------------------------------|-------------------|--|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual | |
| Contractual services: | | | | | | |
| Professional services | \$ 13,943 | \$ 35,688 | \$ 4,626 | \$ 31,062 | \$ 4,713 | |
| Utilities | 3,663 | 7,669 | 2,595 | 5,074 | 2,621 | |
| Repairs and maintenance | 50 | 100 | - | 100 | - | |
| Travel expenditure | 10,901 | 15,395 | 3,957 | 11,438 | 6,403 | |
| Training and education | 3,094 | 4,394 | 1,305 | 3,089 | 1,260 | |
| Other contractual services | 2,558 | 4,633 | 400 | 4,233 | 3,564 | |
| Total contractual services | 34,209 | 67,879 | 12,883 | 54,996 | 18,561 | |
| Total judicial | 213,202 | 563,470 | 309,320 | 254,150 | 295,065 | |
| Total expenditures | 356,261 | 856,663 | 401,846 | 454,817 | 325,084 | |
| Net change in fund balance | <u>\$ (356,261)</u> | <u>\$ (356,261)</u> | 11,734 | <u>\$ 367,995</u> | (14,315) | |
| Fund Balance (Deficit), Beginning | | | (2,474) | | 11,841 | |
| Fund Balance (Deficit), Ending | | | <u>\$ 9,260</u> | | <u>\$ (2,474)</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-66

| | 2020 | | | | |
|------------------------------------------|---------------------|---------------------|---------------|------------------------------------------------------------|--------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ 352,951 | \$ 353,914 | \$ 963 | \$ 185,500 |
| Investment income | - | - | 193 | 193 | 896 |
| Miscellaneous | - | - | - | - | 164 |
| Total revenues | - | 352,951 | 354,107 | 1,156 | 186,560 |
| Expenditures | | | | | |
| General government: | | | | | |
| Commodities: | | | | | |
| Equipment | - | 4,050 | - | 4,050 | - |
| Other commodities | - | 4,000 | 1,209 | 2,791 | - |
| Total commodities | - | 8,050 | 1,209 | 6,841 | - |
| Contractual services: | | | | | |
| Other contractual services | - | 16,975 | 11,729 | 5,246 | - |
| Total contractual services | - | 16,975 | 11,729 | 5,246 | - |
| Total general government | - | 25,025 | 12,938 | 12,087 | - |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Salaries | 56,973 | 140,072 | 109,443 | 30,629 | 87,040 |
| Benefits | 16,807 | 47,375 | 36,142 | 11,233 | 26,983 |
| Total personnel services | 73,780 | 187,447 | 145,585 | 41,862 | 114,023 |
| Contractual services: | | | | | |
| Other contractual services | 127,096 | 341,355 | 179,343 | 162,012 | 124,242 |
| Total contractual services | 127,096 | 341,355 | 179,343 | 162,012 | 124,242 |
| Total public services | 200,876 | 528,802 | 324,928 | 203,874 | 238,265 |
| Total expenditures | 200,876 | 553,827 | 337,866 | 215,961 | 238,265 |
| Net change in fund balance | <u>\$ (200,876)</u> | <u>\$ (200,876)</u> | 16,241 | <u>\$ 217,117</u> | (51,705) |
| Fund Balance (Deficit), Beginning | | | (16,096) | | 35,609 |
| Fund Balance (Deficit), Ending | | | <u>\$ 145</u> | | <u>\$ (16,096)</u> |

DuPage County, Illinois

Family Self Sufficiency Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-67

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Investment income | \$ - | \$ - | \$ 391 | \$ 391 | \$ 710 |
| Total revenues | - | - | 391 | 391 | 710 |
| Expenditures | | | | | |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Salaries | 13,025 | 13,025 | 689 | 12,336 | 783 |
| Benefits | 17,586 | 17,586 | 357 | 17,229 | 412 |
| Total personnel services | 30,611 | 30,611 | 1,046 | 29,565 | 1,195 |
| Contractual services: | | | | | |
| Travel expenditure | 5,000 | 5,000 | - | 5,000 | - |
| Total contractual services | 5,000 | 5,000 | - | 5,000 | - |
| Total public services | 35,611 | 35,611 | 1,046 | 34,565 | 1,195 |
| Total expenditures | 35,611 | 35,611 | 1,046 | 34,565 | 1,195 |
| Net change in fund balance | \$ (35,611) | \$ (35,611) | (655) | \$ 34,956 | (485) |
| Fund Balance, Beginning | | | 36,038 | | 36,523 |
| Fund Balance, Ending | | | <u>\$ 35,383</u> | | <u>\$ 36,038</u> |

DuPage County, Illinois

Care Center Foundation Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-68

| | 2020 | | | | |
|------------------------------------------|----------------------------|-------------------------|-----------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Investment income | \$ - | \$ - | \$ (1) | \$ (1) | \$ - |
| Miscellaneous | - | 139,731 | 44,016 | (95,715) | 72,043 |
| Total revenues | - | 139,731 | 44,015 | (95,716) | 72,043 |
| Expenditures | | | | | |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Salaries | - | 75,776 | 18,365 | 57,411 | 26,541 |
| Benefits | - | 15,493 | 5,810 | 9,683 | 4,548 |
| Total personnel services | - | 91,269 | 24,175 | 67,094 | 31,089 |
| Contractual services: | | | | | |
| Professional services | 18,535 | 58,809 | 12,418 | 46,391 | 39,160 |
| Other contractual services | - | 8,188 | 1,821 | 6,367 | 5,936 |
| Total contractual services | 18,535 | 66,997 | 14,239 | 52,758 | 45,096 |
| Total public services | 18,535 | 158,266 | 38,414 | 119,852 | 76,185 |
| Total expenditures | 18,535 | 158,266 | 38,414 | 119,852 | 76,185 |
| Net change in fund balance | <u>\$ (18,535)</u> | <u>\$ (18,535)</u> | 5,601 | <u>\$ 24,136</u> | (4,142) |
| Fund Balance (Deficit), Beginning | | | <u>(5,877)</u> | | <u>(1,735)</u> |
| Fund Balance (Deficit), Ending | | | <u>\$ (276)</u> | | <u>\$ (5,877)</u> |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-69

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Miscellaneous | \$ - | \$ 45,000 | \$ 17,602 | \$ (27,398) | \$ 33,040 |
| Total revenues | - | 45,000 | 17,602 | (27,398) | 33,040 |
| Expenditures | | | | | |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Salaries | 16,592 | 49,292 | 14,078 | 35,214 | 24,040 |
| Benefits | 6,876 | 19,176 | 3,523 | 15,653 | 7,312 |
| Total personnel services | 23,468 | 68,468 | 17,601 | 50,867 | 31,352 |
| Total public services | 23,468 | 68,468 | 17,601 | 50,867 | 31,352 |
| Total expenditures | 23,468 | 68,468 | 17,601 | 50,867 | 31,352 |
| Net change in fund balance | <u>\$ (23,468)</u> | <u>\$ (23,468)</u> | 1 | <u>\$ 23,469</u> | 1,688 |
| Fund Balance (Deficit), Beginning | | | - | | (1,688) |
| Fund Balance, Ending | | | <u>\$ 1</u> | | <u>\$ -</u> |

DuPage County, Illinois

Emergency Deployment Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-70

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Intergovernmental revenue | \$ 14,521 | \$ 14,521 | \$ - | \$ (14,521) | \$ - |
| Total revenues | 14,521 | 14,521 | - | (14,521) | - |
| Expenditures | | | | | |
| 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 | \$ - | \$ - | - | \$ - | - |
| Fund Balance, Beginning | | | - | | - |
| Fund Balance, Ending | | | \$ - | | \$ - |

DuPage County, Illinois

Dupage Animal Friends Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-71

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|-----------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Investment income | \$ - | \$ - | \$ 4,608 | \$ 4,608 | \$ - |
| Miscellaneous | - | 70,000 | 56,414 | (13,586) | 79,282 |
| Total revenues | - | 70,000 | 61,022 | (8,978) | 79,282 |
| Expenditures | | | | | |
| General government: | | | | | |
| Personnel services: | | | | | |
| Salaries | 12,164 | 30,664 | 8,310 | 22,354 | 8,763 |
| Benefits | 1,016 | 2,516 | 636 | 1,880 | 670 |
| Total personnel services | 13,180 | 33,180 | 8,946 | 24,234 | 9,433 |
| Commodities: | | | | | |
| Equipment | 469 | 469 | 370 | 99 | 5,057 |
| Other commodities | 846 | 10,846 | 2,677 | 8,169 | 15,843 |
| Total commodities | 1,315 | 11,315 | 3,047 | 8,268 | 20,900 |
| Contractual services: | | | | | |
| Professional services | 5,190 | 44,285 | 44,278 | 7 | 44,596 |
| Repairs and maintenance | - | - | - | - | 1,170 |
| Travel expenditure | 290 | 975 | 30 | 945 | 2,085 |
| Training and education | - | 220 | 116 | 104 | 1,098 |
| Total contractual services | 5,480 | 45,480 | 44,424 | 1,056 | 48,949 |
| Total general government | 19,975 | 89,975 | 56,417 | 33,558 | 79,282 |
| Capital Outlay | | | | | |
| Capital outlay | 530,874 | 530,874 | - | 530,874 | - |
| Total capital outlay | 530,874 | 530,874 | - | 530,874 | - |
| Total expenditures | 550,849 | 620,849 | 56,417 | 564,432 | 79,282 |
| Net change in fund balance | <u>\$ (550,849)</u> | <u>\$ (550,849)</u> | 4,605 | <u>\$ 555,454</u> | - |
| Fund Balance, Beginning | | | - | | - |
| Fund Balance, Ending | | | <u>\$ 4,605</u> | | <u>\$ -</u> |

DuPage County, Illinois

Resource Innovations Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

E-72

| | 2020 | | | | |
|------------------------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Miscellaneous | \$ - | \$ 296,870 | \$ 223,586 | \$ (73,284) | \$ 303,122 |
| Total revenues | - | 296,870 | 223,586 | (73,284) | 303,122 |
| Expenditures | | | | | |
| Public services: | | | | | |
| Personnel services: | | | | | |
| Salaries | 55,827 | 112,127 | 62,787 | 49,340 | 51,512 |
| Benefits | 19,340 | 38,070 | 19,503 | 18,567 | 16,148 |
| Total personnel services | 75,167 | 150,197 | 82,290 | 67,907 | 67,660 |
| Commodities: | | | | | |
| Equipment | 1,333 | 3,833 | 12 | 3,821 | - |
| Other commodities | 1,404 | 3,479 | 731 | 2,748 | 775 |
| Total commodities | 2,737 | 7,312 | 743 | 6,569 | 775 |
| Contractual services: | | | | | |
| Professional services | 196,755 | 404,015 | 134,031 | 269,984 | 229,831 |
| Insurance | 400 | 915 | 649 | 266 | - |
| Utilities | 433 | 2,473 | 789 | 1,684 | 549 |
| Repairs and maintenance | 513 | 2,513 | 606 | 1,907 | 1,365 |
| Rentals | 417 | 917 | 110 | 807 | 797 |
| Travel expenditure | 100 | 1,600 | 1,282 | 318 | 1,081 |
| Training and education | 29 | 3,319 | 2,917 | 402 | 693 |
| Other contractual services | 712 | 872 | 169 | 703 | 147 |
| Total contractual services | 199,359 | 416,624 | 140,553 | 276,071 | 234,463 |
| Total public services | 277,263 | 574,133 | 223,586 | 350,547 | 302,898 |
| Total expenditures | 277,263 | 574,133 | 223,586 | 350,547 | 302,898 |
| Net change in fund balance | \$ (277,263) | \$ (277,263) | - | \$ 277,263 | 224 |
| Fund Balance (Deficit), Beginning | | | - | | (224) |
| Fund Balance, Ending | | | \$ - | | \$ - |

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

| |
|-------------------------------------------------|
| Debt Service Funds (Budgeted Funds Only) |
|-------------------------------------------------|

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, 2020

F-1

| | 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 |
|---------------------------------------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------|
| Assets | | | | | | | | | | | | |
| Cash and investments | \$ 562,360 | \$ 3,610,531 | \$ 5,165,595 | \$ 40,802 | \$ 651,501 | \$ 6,223,326 | \$ 1,760,770 | \$ 2,100,552 | \$ 3,841,308 | \$ 4 | \$ 146,337 | \$ 24,103,086 |
| Receivables | | | | | | | | | | | | |
| Taxes | 416,025 | - | - | - | 141,600 | 1,386,348 | 364,812 | - | 3,795,153 | - | 147,266 | 6,251,204 |
| State shared revenue receivable | - | - | - | - | - | 1,658,995 | - | - | - | - | - | 1,658,995 |
| Interest | 1,243 | 7,419 | 10,614 | 84 | 1,291 | 2 | 3,493 | 4,316 | 19 | - | 299 | 28,780 |
| Due from other funds | 58,300 | - | - | - | - | - | - | - | - | - | - | 58,300 |
| Total assets | <u>\$ 1,037,928</u> | <u>\$ 3,617,950</u> | <u>\$ 5,176,209</u> | <u>\$ 40,886</u> | <u>\$ 794,392</u> | <u>\$ 9,268,671</u> | <u>\$ 2,129,075</u> | <u>\$ 2,104,868</u> | <u>\$ 7,636,480</u> | <u>\$ 4</u> | <u>\$ 293,902</u> | <u>\$ 32,100,365</u> |
| Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ 450 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 450 |
| Total liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>450</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>450</u> |
| Deferred Inflows of Resources | | | | | | | | | | | | |
| Property taxes levied for a future period | 415,173 | - | - | - | - | - | - | - | 3,760,230 | - | 146,600 | 4,322,003 |
| Unavailable other taxes | - | - | - | - | 47,617 | - | 121,604 | - | - | - | - | 169,221 |
| Total deferred inflows of resources | <u>415,173</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>47,617</u> | <u>-</u> | <u>121,604</u> | <u>-</u> | <u>3,760,230</u> | <u>-</u> | <u>146,600</u> | <u>4,491,224</u> |
| Fund Balances | | | | | | | | | | | | |
| Restricted | <u>622,755</u> | <u>3,617,950</u> | <u>5,176,209</u> | <u>40,886</u> | <u>746,325</u> | <u>9,268,671</u> | <u>2,007,471</u> | <u>2,104,868</u> | <u>3,876,250</u> | <u>4</u> | <u>147,302</u> | <u>27,608,691</u> |
| Total fund balances | <u>622,755</u> | <u>3,617,950</u> | <u>5,176,209</u> | <u>40,886</u> | <u>746,325</u> | <u>9,268,671</u> | <u>2,007,471</u> | <u>2,104,868</u> | <u>3,876,250</u> | <u>4</u> | <u>147,302</u> | <u>27,608,691</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 1,037,928</u> | <u>\$ 3,617,950</u> | <u>\$ 5,176,209</u> | <u>\$ 40,886</u> | <u>\$ 794,392</u> | <u>\$ 9,268,671</u> | <u>\$ 2,129,075</u> | <u>\$ 2,104,868</u> | <u>\$ 7,636,480</u> | <u>\$ 4</u> | <u>\$ 293,902</u> | <u>\$ 32,100,365</u> |

DuPage County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service Funds

Year Ended November 30, 2020

F-2

| | 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 |
|------------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------|
| Revenues | | | | | | | | | | | | |
| Taxes: | | | | | | | | | | | | |
| Property taxes | \$ 595,988 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,726,705 | \$ - | \$ 148,559 | \$ 4,471,252 |
| County-wide sales tax | - | - | - | - | 568,267 | - | 1,459,340 | - | - | - | - | 2,027,607 |
| Other tax | - | - | - | - | - | 15,201,304 | - | - | - | - | - | 15,201,304 |
| Intergovernmental revenue | - | - | - | - | - | 21,772,794 | - | - | - | 680,695 | - | 22,453,489 |
| Investment income | 4,992 | 40,106 | 57,393 | 5,312 | 7,182 | 24,338 | 19,970 | 23,156 | 6,913 | - | 707 | 190,069 |
| Miscellaneous | 4,589 | - | - | - | - | - | - | - | - | - | - | 4,589 |
| Total revenues | 605,569 | 40,106 | 57,393 | 5,312 | 575,449 | 36,998,436 | 1,479,310 | 23,156 | 3,733,618 | 680,695 | 149,266 | 44,348,310 |
| Expenditures | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | |
| Public works | 309,824 | - | - | - | - | - | - | - | - | - | - | 309,824 |
| Debt service: | | | | | | | | | | | | |
| Principal | 85,000 | 3,305,000 | 4,755,000 | - | 435,000 | 9,375,000 | 1,300,000 | 1,835,000 | 2,270,000 | 505,000 | 95,000 | 23,960,000 |
| Interest | 51,455 | 287,980 | 414,260 | 3,611,802 | 132,650 | 199,121 | 159,468 | 67,751 | 1,351,950 | 175,695 | 49,025 | 6,501,157 |
| Fiscal agent fees | 450 | - | - | 800 | 450 | - | 450 | 500 | - | - | 550 | 3,200 |
| Total expenditures | 446,729 | 3,592,980 | 5,169,260 | 3,612,602 | 568,100 | 9,574,121 | 1,459,918 | 1,903,251 | 3,621,950 | 680,695 | 144,575 | 30,774,181 |
| Excess (deficiency) of revenues over expenditures | 158,840 | (3,552,874) | (5,111,867) | (3,607,290) | 7,349 | 27,424,315 | 19,392 | (1,880,095) | 111,668 | - | 4,691 | 13,574,129 |
| Other Financing Sources (Uses) | | | | | | | | | | | | |
| Transfers in | - | 3,600,000 | 5,170,000 | 3,611,802 | - | - | - | 1,904,000 | - | - | - | 14,285,802 |
| Transfers out | - | - | - | - | - | (30,114,646) | - | - | - | - | - | (30,114,646) |
| Total other financing sources (uses) | - | 3,600,000 | 5,170,000 | 3,611,802 | - | (30,114,646) | - | 1,904,000 | - | - | - | (15,828,844) |
| Net change in fund balances | 158,840 | 47,126 | 58,133 | 4,512 | 7,349 | (2,690,331) | 19,392 | 23,905 | 111,668 | - | 4,691 | (2,254,715) |
| Fund Balances, Beginning | 463,915 | 3,570,824 | 5,118,076 | 36,374 | 738,976 | 11,959,002 | 1,988,079 | 2,080,963 | 3,764,582 | 4 | 142,611 | 29,863,406 |
| Fund Balances, Ending | \$ 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 |

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, 2020
 With Comparative Actual Amounts for the Year Ended November 30, 2019

F-3

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes | \$ 448,000 | \$ 448,000 | \$ 595,988 | \$ 147,988 | \$ 445,087 |
| Investment income | 1,800 | 1,800 | 4,992 | 3,192 | 8,883 |
| Miscellaneous | - | - | 4,589 | 4,589 | 7,250 |
| Total revenues | 449,800 | 449,800 | 605,569 | 155,769 | 461,220 |
| Expenditures | | | | | |
| Public works: | | | | | |
| Contractual services: | | | | | |
| Other contractual services | 309,900 | 309,900 | 309,824 | 76 | 307,664 |
| Total contractual services | 309,900 | 309,900 | 309,824 | 76 | 307,664 |
| Total public works | 309,900 | 309,900 | 309,824 | 76 | 307,664 |
| Debt service: | | | | | |
| Principal | 85,000 | 85,000 | 85,000 | - | 85,000 |
| Interest | 52,000 | 52,000 | 51,455 | 545 | 53,963 |
| Fiscal agent fees | 600 | 600 | 450 | 150 | 450 |
| Total debt service | 137,600 | 137,600 | 136,905 | 695 | 139,413 |
| Total expenditures | 447,500 | 447,500 | 446,729 | 771 | 447,077 |
| Net change in fund balance | \$ 2,300 | \$ 2,300 | 158,840 | \$ 156,540 | 14,143 |
| Fund Balance, Beginning | | | 463,915 | | 449,772 |
| Fund Balance, Ending | | | \$ 622,755 | | \$ 463,915 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

F-4

| | 2020 | | | | |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Investment income | \$ 17,000 | \$ 17,000 | \$ 40,106 | \$ 23,106 | \$ 70,612 |
| Total revenues | 17,000 | 17,000 | 40,106 | 23,106 | 70,612 |
| Expenditures | | | | | |
| Debt service: | | | | | |
| Principal | 3,305,000 | 3,305,000 | 3,305,000 | - | 3,130,000 |
| Interest | 288,000 | 288,000 | 287,980 | 20 | 468,160 |
| Total debt service | 3,593,000 | 3,593,000 | 3,592,980 | 20 | 3,598,160 |
| Total expenditures | 3,593,000 | 3,593,000 | 3,592,980 | 20 | 3,598,160 |
| Excess (deficiency) of revenues over expenditures | (3,576,000) | (3,576,000) | (3,552,874) | 23,126 | (3,527,548) |
| Other Financing Sources | | | | | |
| Transfers in | 3,600,000 | 3,600,000 | 3,600,000 | - | 3,600,000 |
| Total other financing sources | 3,600,000 | 3,600,000 | 3,600,000 | - | 3,600,000 |
| Net change in fund balance | \$ 24,000 | \$ 24,000 | 47,126 | \$ 23,126 | 72,452 |
| Fund Balance, Beginning | | | 3,570,824 | | 3,498,372 |
| Fund Balance, Ending | | | \$ 3,617,950 | | \$ 3,570,824 |

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, 2020
 With Comparative Actual Amounts for the Year Ended November 30, 2019

F-5

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Investment income | \$ 18,000 | \$ 18,000 | \$ 57,393 | \$ 39,393 | \$ 82,001 |
| Total revenues | 18,000 | 18,000 | 57,393 | 39,393 | 82,001 |
| Expenditures | | | | | |
| Debt service: | | | | | |
| Principal | 4,755,000 | 4,755,000 | 4,755,000 | - | 4,505,000 |
| Interest | 415,000 | 415,000 | 414,260 | 740 | 673,540 |
| Total debt service | 5,170,000 | 5,170,000 | 5,169,260 | 740 | 5,178,540 |
| Total expenditures | 5,170,000 | 5,170,000 | 5,169,260 | 740 | 5,178,540 |
| Excess (deficiency) of revenues over expenditures | (5,152,000) | (5,152,000) | (5,111,867) | 40,133 | (5,096,539) |
| Other Financing Sources | | | | | |
| Transfers in | 5,170,000 | 5,170,000 | 5,170,000 | - | 5,181,000 |
| Total other financing sources | 5,170,000 | 5,170,000 | 5,170,000 | - | 5,181,000 |
| Net change in fund balance | \$ 18,000 | \$ 18,000 | 58,133 | \$ 40,133 | 84,461 |
| Fund Balance, Beginning | | | 5,118,076 | | 5,033,615 |
| Fund Balance, Ending | | | \$ 5,176,209 | | \$ 5,118,076 |

DuPage County, Illinois

2010 A&B Taxable General Obligation Bonds Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

F-6

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Investment income | \$ 10,900 | \$ 10,900 | \$ 5,312 | \$ (5,588) | \$ 16,458 |
| Total revenues | 10,900 | 10,900 | 5,312 | (5,588) | 16,458 |
| Expenditures | | | | | |
| Debt service: | | | | | |
| Interest | 3,611,900 | 3,611,900 | 3,611,802 | 98 | 3,611,802 |
| Fiscal agent fees | 900 | 900 | 800 | 100 | 800 |
| Total debt service | 3,612,800 | 3,612,800 | 3,612,602 | 198 | 3,612,602 |
| Total expenditures | 3,612,800 | 3,612,800 | 3,612,602 | 198 | 3,612,602 |
| Excess (deficiency) of revenues over expenditures | (3,601,900) | (3,601,900) | (3,607,290) | (5,390) | (3,596,144) |
| Other Financing Sources | | | | | |
| Transfers in | 3,612,800 | 3,612,800 | 3,611,802 | (998) | 3,615,600 |
| Total other financing sources | 3,612,800 | 3,612,800 | 3,611,802 | (998) | 3,615,600 |
| Net change in fund balance | \$ 10,900 | \$ 10,900 | 4,512 | \$ (6,388) | 19,456 |
| Fund Balance, Beginning | | | 36,374 | | 16,918 |
| Fund Balance, Ending | | | \$ 40,886 | | \$ 36,374 |

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, 2020
 With Comparative Actual Amounts for the Year Ended November 30, 2019

F-7

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Taxes | \$ 568,400 | \$ 568,400 | \$ 568,267 | \$ (133) | \$ 563,879 |
| Investment income | 3,400 | 3,400 | 7,182 | 3,782 | 12,232 |
| Total revenues | 571,800 | 571,800 | 575,449 | 3,649 | 576,111 |
| Expenditures | | | | | |
| Debt service: | | | | | |
| Principal | 435,000 | 435,000 | 435,000 | - | 425,000 |
| Interest | 133,000 | 133,000 | 132,650 | 350 | 145,400 |
| Fiscal agent fees | 600 | 600 | 450 | 150 | 450 |
| Total debt service | 568,600 | 568,600 | 568,100 | 500 | 570,850 |
| Total expenditures | 568,600 | 568,600 | 568,100 | 500 | 570,850 |
| Net change in fund balance | \$ 3,200 | \$ 3,200 | 7,349 | \$ 4,149 | 5,261 |
| Fund Balance, Beginning | | | 738,976 | | 733,715 |
| Fund Balance, Ending | | | \$ 746,325 | | \$ 738,976 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

F-8

| | 2020 | | | | |
|------------------------------------------------------|--------------------|-----------------|---------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Taxes | \$ 20,502,625 | \$ 20,502,625 | \$ 15,201,304 | \$ (5,301,321) | \$ 19,705,051 |
| Intergovernmental revenue | 25,429,000 | 25,429,000 | 21,772,794 | (3,656,206) | 18,094,047 |
| Investment income | 61,000 | 61,000 | 24,338 | (36,662) | 134,403 |
| Total revenues | 45,992,625 | 45,992,625 | 36,998,436 | (8,994,189) | 37,933,501 |
| Expenditures | | | | | |
| Debt service: | | | | | |
| Principal | 9,375,000 | 9,375,000 | 9,375,000 | - | 9,250,000 |
| Interest | 199,121 | 199,121 | 199,121 | - | 334,153 |
| Total debt service | 9,574,121 | 9,574,121 | 9,574,121 | - | 9,584,153 |
| Total expenditures | 9,574,121 | 9,574,121 | 9,574,121 | - | 9,584,153 |
| Excess (deficiency) of revenues over expenditures | 36,418,504 | 36,418,504 | 27,424,315 | (8,994,189) | 28,349,348 |
| Other Financing Uses | | | | | |
| Transfers out | (36,289,754) | (36,289,754) | (30,114,646) | 6,175,108 | (28,195,836) |
| Total other financing uses | (36,289,754) | (36,289,754) | (30,114,646) | 6,175,108 | (28,195,836) |
| Net change in fund balance | \$ 128,750 | \$ 128,750 | (2,690,331) | \$ (2,819,081) | 153,512 |
| Fund Balance, Beginning | | | 11,959,002 | | 11,805,490 |
| Fund Balance, Ending | | | \$ 9,268,671 | | \$ 11,959,002 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

F-9

| | 2020 | | | | |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Taxes | \$ 1,460,000 | \$ 1,460,000 | \$ 1,459,340 | \$ (660) | \$ 1,459,358 |
| Investment income | 9,000 | 9,000 | 19,970 | 10,970 | 33,681 |
| Total revenues | 1,469,000 | 1,469,000 | 1,479,310 | 10,310 | 1,493,039 |
| Expenditures | | | | | |
| Debt service: | | | | | |
| Principal | 1,300,000 | 1,300,000 | 1,300,000 | - | 1,275,000 |
| Interest | 160,000 | 160,000 | 159,468 | 532 | 184,203 |
| Fiscal agent fees | 600 | 600 | 450 | 150 | 450 |
| Total debt service | 1,460,600 | 1,460,600 | 1,459,918 | 682 | 1,459,653 |
| Total expenditures | 1,460,600 | 1,460,600 | 1,459,918 | 682 | 1,459,653 |
| Net change in fund balance | \$ 8,400 | \$ 8,400 | 19,392 | \$ 10,992 | 33,386 |
| Fund Balance, Beginning | | | 1,988,079 | | 1,954,693 |
| Fund Balance, Ending | | | \$ 2,007,471 | | \$ 1,988,079 |

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, 2020
 With Comparative Actual Amounts for the Year Ended November 30, 2019

F-10

| | 2020 | | | | |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Investment income | \$ 6,000 | \$ 6,000 | \$ 23,156 | \$ 17,156 | \$ 33,533 |
| Total revenues | 6,000 | 6,000 | 23,156 | 17,156 | 33,533 |
| Expenditures | | | | | |
| Debt service: | | | | | |
| Principal | 1,835,000 | 1,835,000 | 1,835,000 | - | 1,810,000 |
| Interest | 68,000 | 68,000 | 67,751 | 249 | 94,178 |
| Fiscal agent fees | 600 | 600 | 500 | 100 | 500 |
| Total debt service | 1,903,600 | 1,903,600 | 1,903,251 | 349 | 1,904,678 |
| Total expenditures | 1,903,600 | 1,903,600 | 1,903,251 | 349 | 1,904,678 |
| Excess (deficiency) of revenues over expenditures | (1,897,600) | (1,897,600) | (1,880,095) | 17,505 | (1,871,145) |
| Other Financing Sources | | | | | |
| Transfers in | 1,904,000 | 1,904,000 | 1,904,000 | - | 1,907,600 |
| Total other financing sources | 1,904,000 | 1,904,000 | 1,904,000 | - | 1,907,600 |
| Net change in fund balance | \$ 6,400 | \$ 6,400 | 23,905 | \$ 17,505 | 36,455 |
| Fund Balance, Beginning | | | 2,080,963 | | 2,044,508 |
| Fund Balance, Ending | | | \$ 2,104,868 | | \$ 2,080,963 |

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, 2020
 With Comparative Actual Amounts for the Year Ended November 30, 2019

F-11

| | 2020 | | | | |
|--------------------------------|----------------------------|-------------------------|---------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Taxes | \$ 3,700,000 | \$ 3,700,000 | \$ 3,726,705 | \$ 26,705 | \$ 3,712,821 |
| Investment income | 17,000 | 17,000 | 6,913 | (10,087) | 37,757 |
| Total revenues | <u>3,717,000</u> | <u>3,717,000</u> | <u>3,733,618</u> | <u>16,618</u> | <u>3,750,578</u> |
| Expenditures | | | | | |
| Debt service: | | | | | |
| Principal | 2,270,000 | 2,270,000 | 2,270,000 | - | 2,165,000 |
| Interest | 1,352,000 | 1,352,000 | 1,351,950 | 50 | 1,462,825 |
| Fiscal agent fees | 3,000 | 3,000 | - | 3,000 | - |
| Total debt service | <u>3,625,000</u> | <u>3,625,000</u> | <u>3,621,950</u> | <u>3,050</u> | <u>3,627,825</u> |
| Total expenditures | <u>3,625,000</u> | <u>3,625,000</u> | <u>3,621,950</u> | <u>3,050</u> | <u>3,627,825</u> |
| Net change in fund balance | <u>\$ 92,000</u> | <u>\$ 92,000</u> | 111,668 | <u>\$ 19,668</u> | 122,753 |
| Fund Balance, Beginning | | | <u>3,764,582</u> | | <u>3,641,829</u> |
| Fund Balance, Ending | | | <u>\$ 3,876,250</u> | | <u>\$ 3,764,582</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

F-12

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|------------------------------------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Intergovernmental revenue | \$ 681,000 | \$ 681,000 | \$ 680,695 | \$ (305) | \$ 694,630 |
| Investment income | 100 | 100 | - | (100) | 4 |
| Total revenues | 681,100 | 681,100 | 680,695 | (405) | 694,634 |
| Expenditures | | | | | |
| Debt service: | | | | | |
| Principal | 505,000 | 505,000 | 505,000 | - | 505,000 |
| Interest | 176,000 | 176,000 | 175,695 | 305 | 189,078 |
| Total debt service | 681,000 | 681,000 | 680,695 | 305 | 694,078 |
| Total expenditures | 681,000 | 681,000 | 680,695 | 305 | 694,078 |
| Excess (deficiency) of revenues over expenditures | 100 | 100 | - | (100) | 556 |
| Other Financing Sources (Uses) | | | | | |
| Transfers out | - | - | - | - | (552) |
| Total other financing sources (uses) | - | - | - | - | (552) |
| Net change in fund balance | \$ 100 | \$ 100 | - | \$ (100) | 4 |
| Fund Balance, Beginning | | | 4 | | - |
| Fund Balance, Ending | | | \$ 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, 2020
 With Comparative Actual Amounts for the Year Ended November 30, 2019

F-13

| | 2020 | | | | |
|--------------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Taxes | \$ 146,000 | \$ 146,000 | \$ 148,559 | \$ 2,559 | \$ 147,012 |
| Investment income | 300 | 300 | 707 | 407 | 2,551 |
| Total revenues | 146,300 | 146,300 | 149,266 | 2,966 | 149,563 |
| Expenditures | | | | | |
| Debt service: | | | | | |
| Principal | 95,000 | 95,000 | 95,000 | - | 90,000 |
| Interest | 50,000 | 50,000 | 49,025 | 975 | 52,725 |
| Fiscal agent fees | 650 | 650 | 550 | 100 | 550 |
| | - | - | - | - | - |
| Total debt service | 145,650 | 145,650 | 144,575 | 1,075 | 143,275 |
| Total expenditures | 145,650 | 145,650 | 144,575 | 1,075 | 143,275 |
| Net change in fund balance | \$ 650 | \$ 650 | 4,691 | \$ 4,041 | 6,288 |
| Fund Balance, Beginning | | | 142,611 | | 136,323 |
| Fund Balance, Ending | | | \$ 147,302 | | \$ 142,611 |

DuPage County, Illinois

Non-Major Governmental Funds

| |
|-----------------------------------------------------|
| Capital Projects Funds (Budgeted Funds Only) |
|-----------------------------------------------------|

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, 2020

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 |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|
| Assets | | | | | | | | | | | |
| Cash and investments | \$ 31,680 | \$ 31,861 | \$ 136,756 | \$ 337,143 | \$ 923,112 | \$ 693,153 | \$ 972,659 | \$ 1,275,785 | \$ 981,415 | \$ 407,838 | \$ 425,526 |
| Receivables: | | | | | | | | | | | |
| Taxes | - | 932 | - | - | - | - | - | - | - | - | - |
| Interest | - | 65 | 285 | 691 | 1,917 | 1,424 | 1,999 | 2,156 | 2,017 | 1,275 | 923 |
| Accounts, net of allowance for doubtful accounts | - | - | - | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 31,680</u> | <u>\$ 32,858</u> | <u>\$ 137,041</u> | <u>\$ 337,834</u> | <u>\$ 925,029</u> | <u>\$ 694,577</u> | <u>\$ 974,658</u> | <u>\$ 1,277,941</u> | <u>\$ 983,432</u> | <u>\$ 409,113</u> | <u>\$ 426,449</u> |
| Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | | | | | | | | | | | |
| Liabilities | | | | | | | | | | | |
| Accounts payable | \$ 25,475 | \$ - | \$ - | \$ - | \$ 33,410 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,100 |
| Retainage payable | - | - | - | - | - | - | - | - | - | - | - |
| Due to federal, state and other governmental units | - | - | - | - | - | - | - | 385,801 | - | - | - |
| Due to other funds | - | - | - | - | - | - | - | - | - | - | - |
| Total liabilities | <u>25,475</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>33,410</u> | <u>-</u> | <u>-</u> | <u>385,801</u> | <u>-</u> | <u>-</u> | <u>45,100</u> |
| Deferred Inflows of Resources | | | | | | | | | | | |
| Unavailable other taxes | - | 449 | - | - | - | - | - | - | - | - | - |
| Total deferred inflows of resources | <u>-</u> | <u>449</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances (Deficits) | | | | | | | | | | | |
| Restricted | 6,205 | 32,409 | 137,041 | 337,834 | 891,619 | 694,577 | 974,658 | 892,140 | 983,432 | 409,113 | 381,349 |
| Committed | - | - | - | - | - | - | - | - | - | - | - |
| Total fund balances (deficits) | <u>6,205</u> | <u>32,409</u> | <u>137,041</u> | <u>337,834</u> | <u>891,619</u> | <u>694,577</u> | <u>974,658</u> | <u>892,140</u> | <u>983,432</u> | <u>409,113</u> | <u>381,349</u> |
| Total liabilities, deferred inflows of resources, and fund balances (deficits) | <u>\$ 31,680</u> | <u>\$ 32,858</u> | <u>\$ 137,041</u> | <u>\$ 337,834</u> | <u>\$ 925,029</u> | <u>\$ 694,577</u> | <u>\$ 974,658</u> | <u>\$ 1,277,941</u> | <u>\$ 983,432</u> | <u>\$ 409,113</u> | <u>\$ 426,449</u> |

DuPage County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet - Capital Projects Funds

November 30, 2020

(Continued)

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 |
|-------------------------------------------------------------------------------------|----------------------------------------------------|----------------------------------|----------------------------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------|---------------------------------------------------|
| Assets | | | | | | |
| Cash and investments | \$ 369,471 | \$ 6,120,820 | \$ 175,208 | \$ 2,784 | \$ 934,658 | \$ 13,819,869 |
| Receivables: | | | | | | |
| Taxes | - | - | - | - | - | 932 |
| Interest | 750 | 11,253 | 360 | 6 | - | 25,121 |
| Accounts, net of allowance for doubtful accounts | - | - | - | - | 95 | 95 |
| Total assets | <u>\$ 370,221</u> | <u>\$ 6,132,073</u> | <u>\$ 175,568</u> | <u>\$ 2,790</u> | <u>\$ 934,753</u> | <u>\$ 13,846,017</u> |
| Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits) | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ - | \$ 324,862 | \$ - | \$ - | \$ - | \$ 428,847 |
| Retainage payable | - | 621,295 | - | - | - | 621,295 |
| Due to federal, state and other governmental units | - | - | - | - | - | 385,801 |
| Due to other funds | - | - | - | - | 12,470 | 12,470 |
| Total liabilities | <u>-</u> | <u>946,157</u> | <u>-</u> | <u>-</u> | <u>12,470</u> | <u>1,448,413</u> |
| Deferred Inflows of Resources | | | | | | |
| Unavailable other taxes | - | - | - | - | - | 449 |
| Total deferred inflows of resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>449</u> |
| Fund Balances (Deficits) | | | | | | |
| Restricted | 370,221 | - | 175,568 | 2,790 | - | 6,288,956 |
| Committed | - | 5,185,916 | - | - | 922,283 | 6,108,199 |
| Total fund balances (deficits) | <u>370,221</u> | <u>5,185,916</u> | <u>175,568</u> | <u>2,790</u> | <u>922,283</u> | <u>12,397,155</u> |
| Total liabilities, deferred inflows of resources, and fund balances (deficits) | <u>\$ 370,221</u> | <u>\$ 6,132,073</u> | <u>\$ 175,568</u> | <u>\$ 2,790</u> | <u>\$ 934,753</u> | <u>\$ 13,846,017</u> |

DuPage County, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects Funds

Year Ended November 30, 2020

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 |
|------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|
| Revenues | | | | | | | | | | | |
| Taxes: | | | | | | | | | | | |
| County-wide sales tax | \$ - | \$ 2,735 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Charges for services | - | - | 44,133 | 25,892 | 198,876 | 18,718 | 124,424 | 56,156 | 49,671 | 25,417 | 88,763 |
| Intergovernmental revenue | - | - | - | - | - | - | - | - | - | - | - |
| Investment income | 2,777 | 333 | 1,616 | 3,990 | 9,400 | 7,855 | 10,374 | 12,811 | 11,426 | 7,535 | 5,295 |
| Miscellaneous | - | - | - | - | - | - | - | - | - | - | - |
| Total revenues | 2,777 | 3,068 | 45,749 | 29,882 | 208,276 | 26,573 | 134,798 | 68,967 | 61,097 | 32,952 | 94,058 |
| Expenditures | | | | | | | | | | | |
| Current: | | | | | | | | | | | |
| General government | 38,574 | - | - | - | - | - | - | - | - | - | - |
| Highway, streets and bridges | - | - | 7,955 | - | - | - | - | - | - | - | - |
| Debt service | - | - | - | - | - | - | - | - | - | - | - |
| Capital outlay | 367,560 | - | - | 32,250 | 44,691 | - | - | 181,595 | - | 261,602 | 130,084 |
| Total expenditures | 406,134 | - | 7,955 | 32,250 | 44,691 | - | - | 181,595 | - | 261,602 | 130,084 |
| Excess (deficiency) of revenues over expenditures | (403,357) | 3,068 | 37,794 | (2,368) | 163,585 | 26,573 | 134,798 | (112,628) | 61,097 | (228,650) | (36,026) |
| Other Financing Sources (Uses) | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balances | (403,357) | 3,068 | 37,794 | (2,368) | 163,585 | 26,573 | 134,798 | (112,628) | 61,097 | (228,650) | (36,026) |
| Fund Balances (Deficits), Beginning | 409,562 | 29,341 | 99,247 | 340,202 | 728,034 | 668,004 | 839,860 | 1,004,768 | 922,335 | 637,763 | 417,375 |
| Fund Balances (Deficits), Ending | \$ 6,205 | \$ 32,409 | \$ 137,041 | \$ 337,834 | \$ 891,619 | \$ 694,577 | \$ 974,658 | \$ 892,140 | \$ 983,432 | \$ 409,113 | \$ 381,349 |

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects Funds
Year Ended November 30, 2020
(Continued)

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 |
|------------------------------------------------------|----------------------------------------------------|----------------------------------|--------------------------------------------|----------------------------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------|---------------------------------------------------|
| Revenues | | | | | | | |
| Taxes: | | | | | | | |
| County-wide sales tax | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,735 |
| Charges for services | 250,614 | - | - | - | - | - | 882,664 |
| Intergovernmental revenue | - | 128,624 | - | - | - | - | 128,624 |
| Investment income | 4,541 | 60,986 | 110 | 1,918 | 32 | 5,898 | 146,897 |
| Miscellaneous | - | 69,693 | - | - | - | 5,441 | 75,134 |
| Total revenues | 255,155 | 259,303 | 110 | 1,918 | 32 | 11,339 | 1,236,054 |
| Expenditures | | | | | | | |
| Current: | | | | | | | |
| General government | - | 462,479 | - | - | - | - | 501,053 |
| Highway, streets and bridges | 763 | - | - | - | - | - | 8,718 |
| Debt service | - | - | - | - | - | - | - |
| Capital outlay | 63,000 | 1,715,116 | (10,557) | - | - | 152,158 | 2,937,499 |
| Total expenditures | 63,763 | 2,177,595 | (10,557) | - | - | 152,158 | 3,447,270 |
| Excess (deficiency) of revenues over expenditures | 191,392 | (1,918,292) | 10,667 | 1,918 | 32 | (140,819) | (2,211,216) |
| Other Financing Sources (Uses) | | | | | | | |
| Transfers in | - | 1,900,000 | - | - | - | - | 1,900,000 |
| Transfers out | - | (400,000) | - | - | - | - | (400,000) |
| Total other financing sources (uses) | - | 1,500,000 | - | - | - | - | 1,500,000 |
| Net change in fund balances | 191,392 | (418,292) | 10,667 | 1,918 | 32 | (140,819) | (711,216) |
| Fund Balances (Deficits), Beginning | 178,829 | 5,604,208 | (10,667) | 173,650 | 2,758 | 1,063,102 | 13,108,371 |
| Fund Balances (Deficits), Ending | \$ 370,221 | \$ 5,185,916 | \$ - | \$ 175,568 | \$ 2,790 | \$ 922,283 | \$ 12,397,155 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-3

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Investment income | \$ 35,000 | \$ 35,000 | \$ 2,777 | \$ (32,223) | \$ 25,185 |
| Total revenues | 35,000 | 35,000 | 2,777 | (32,223) | 25,185 |
| Expenditures | | | | | |
| General government: | | | | | |
| Contractual services: | | | | | |
| Professional services | 482,000 | 114,463 | 38,574 | 75,889 | 94,070 |
| Other contractual services | 35,000 | 34,976 | - | 34,976 | - |
| Total contractual services | 517,000 | 149,439 | 38,574 | 110,865 | 94,070 |
| Total general government | 517,000 | 149,439 | 38,574 | 110,865 | 94,070 |
| Capital Outlay | | | | | |
| Capital outlay | - | 367,561 | 367,560 | 1 | 91,221 |
| Total capital outlay | - | 367,561 | 367,560 | 1 | 91,221 |
| Total expenditures | 517,000 | 517,000 | 406,134 | 110,866 | 185,291 |
| Net change in fund balance | \$ (482,000) | \$ (482,000) | (403,357) | \$ 78,643 | (160,106) |
| Fund Balance, Beginning | | | 409,562 | | 569,668 |
| Fund Balance, Ending | | | \$ 6,205 | | \$ 409,562 |

DuPage County, Illinois

Highway Impact Fees Administration Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-4

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|----------------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 37,500 | \$ 37,500 | \$ 44,133 | \$ 6,633 | \$ 71,910 |
| Investment income | 1,250 | 1,250 | 1,616 | 366 | 1,821 |
| Total revenues | 38,750 | 38,750 | 45,749 | 6,999 | 73,731 |
| Expenditures | | | | | |
| Highways, streets and bridges: | | | | | |
| Contractual services: | | | | | |
| Professional services | 30,000 | 30,000 | 7,835 | 22,165 | 9,258 |
| Other contractual services | 28,820 | 28,820 | 120 | 28,700 | 1,320 |
| Total contractual services | 58,820 | 58,820 | 7,955 | 50,865 | 10,578 |
| Total highways, streets and bridges | 58,820 | 58,820 | 7,955 | 50,865 | 10,578 |
| Capital Outlay | | | | | |
| Capital outlay | 4,007,746 | 3,960,804 | - | 3,960,804 | - |
| Total capital outlay | 4,007,746 | 3,960,804 | - | 3,960,804 | - |
| Total expenditures | 4,066,566 | 4,019,624 | 7,955 | 4,011,669 | 10,578 |
| Net change in fund balance | <u>\$ (4,027,816)</u> | <u>\$ (3,980,874)</u> | 37,794 | <u>\$ 4,018,668</u> | 63,153 |
| Fund Balance, Beginning | | | 99,247 | | 36,094 |
| Fund Balance, Ending | | | <u>\$ 137,041</u> | | <u>\$ 99,247</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-5

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 60,000 | \$ 60,000 | \$ 25,892 | \$ (34,108) | \$ 105,516 |
| Investment income | 2,500 | 2,500 | 3,990 | 1,490 | 6,883 |
| Total revenues | 62,500 | 62,500 | 29,882 | (32,618) | 112,399 |
| Expenditures | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | 30,000 | 32,250 | 32,250 | - | - |
| Total capital outlay | 30,000 | 32,250 | 32,250 | - | - |
| Total expenditures | 30,000 | 32,250 | 32,250 | - | - |
| Net change in fund balance | \$ 32,500 | \$ 30,250 | (2,368) | \$ (32,618) | 112,399 |
| Fund Balance, Beginning | | | 340,202 | | 227,803 |
| Fund Balance, Ending | | | \$ 337,834 | | \$ 340,202 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-6

| | 2020 | | | | |
|--------------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 97,500 | \$ 97,500 | \$ 198,876 | \$ 101,376 | \$ 290,383 |
| Investment income | 3,750 | 3,750 | 9,400 | 5,650 | 10,015 |
| Total revenues | 101,250 | 101,250 | 208,276 | 107,026 | 300,398 |
| Expenditures | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | - | 44,692 | 44,691 | 1 | - |
| Total capital outlay | - | 44,692 | 44,691 | 1 | - |
| Total expenditures | - | 44,692 | 44,691 | 1 | - |
| Net change in fund balance | \$ 101,250 | \$ 56,558 | 163,585 | \$ 107,027 | 300,398 |
| Fund Balance, Beginning | | | 728,034 | | 427,636 |
| Fund Balance, Ending | | | \$ 891,619 | | \$ 728,034 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-7

| | 2020 | | | | |
|--------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 60,000 | \$ 60,000 | \$ 18,718 | \$ (41,282) | \$ 115,499 |
| Investment income | 2,000 | 2,000 | 7,855 | 5,855 | 12,580 |
| Total revenues | 62,000 | 62,000 | 26,573 | (35,427) | 128,079 |
| Expenditures | | | | | |
| Total expenditures | - | - | - | - | - |
| Net change in fund balance | <u>\$ 62,000</u> | <u>\$ 62,000</u> | 26,573 | <u>\$ (35,427)</u> | 128,079 |
| Fund Balance, Beginning | | | 668,004 | | 539,925 |
| Fund Balance, Ending | | | <u>\$ 694,577</u> | | <u>\$ 668,004</u> |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-8

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 52,500 | \$ 52,500 | \$ 124,424 | \$ 71,924 | \$ 446,022 |
| Investment income | 1,500 | 1,500 | 10,374 | 8,874 | 9,231 |
| Total revenues | 54,000 | 54,000 | 134,798 | 80,798 | 455,253 |
| Expenditures | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | 15,000 | 15,000 | - | 15,000 | 15,000 |
| Total capital outlay | 15,000 | 15,000 | - | 15,000 | 15,000 |
| Total expenditures | 15,000 | 15,000 | - | 15,000 | 15,000 |
| Net change in fund balance | \$ 39,000 | \$ 39,000 | 134,798 | \$ 95,798 | 440,253 |
| Fund Balance, Beginning | | | 839,860 | | 399,607 |
| Fund Balance, Ending | | | \$ 974,658 | | \$ 839,860 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-9

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|----------------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 45,000 | \$ 45,000 | \$ 56,156 | \$ 11,156 | \$ 31,524 |
| Investment income | 1,250 | 1,250 | 12,811 | 11,561 | 25,942 |
| Total revenues | 46,250 | 46,250 | 68,967 | 22,717 | 57,466 |
| Expenditures | | | | | |
| Highway, streets, and bridges: | | | | | |
| Other contractual services | - | - | - | - | 5,880 |
| Total highway, streets, and bridges | - | - | - | - | 5,880 |
| Capital outlay: | | | | | |
| Capital outlay | 320,000 | 320,000 | 181,595 | 138,405 | 174,405 |
| Total capital outlay | 320,000 | 320,000 | 181,595 | 138,405 | 174,405 |
| Total expenditures | 320,000 | 320,000 | 181,595 | 138,405 | 180,285 |
| Net change in fund balance | <u>\$ (273,750)</u> | <u>\$ (273,750)</u> | (112,628) | <u>\$ 161,122</u> | (122,819) |
| Fund Balance, Beginning | | | 1,004,768 | | 1,127,587 |
| Fund Balance, Ending | | | <u>\$ 892,140</u> | | <u>\$ 1,004,768</u> |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-10

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 60,000 | \$ 60,000 | \$ 49,671 | \$ (10,329) | \$ 54,719 |
| Investment income | 1,250 | 1,250 | 11,426 | 10,176 | 20,343 |
| Total revenues | 61,250 | 61,250 | 61,097 | (153) | 75,062 |
| Expenditures | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | 616,275 | 616,275 | - | 616,275 | 77,036 |
| Total capital outlay | 616,275 | 616,275 | - | 616,275 | 77,036 |
| Total expenditures | 616,275 | 616,275 | - | 616,275 | 77,036 |
| Net change in fund balance | <u>\$ (555,025)</u> | <u>\$ (555,025)</u> | 61,097 | <u>\$ 616,122</u> | (1,974) |
| Fund Balance, Beginning | | | 922,335 | | 924,309 |
| Fund Balance, Ending | | | <u>\$ 983,432</u> | | <u>\$ 922,335</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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-11

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Charges for services | \$ 75,000 | \$ 75,000 | \$ 25,417 | \$ (49,583) | \$ 100,985 |
| Investment income | 2,500 | 2,500 | 7,535 | 5,035 | 17,097 |
| Total revenues | <u>77,500</u> | <u>77,500</u> | <u>32,952</u> | <u>(44,548)</u> | <u>118,082</u> |
| Expenditures | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | <u>420,000</u> | <u>420,000</u> | <u>261,602</u> | <u>158,398</u> | <u>203,779</u> |
| Total capital outlay | <u>420,000</u> | <u>420,000</u> | <u>261,602</u> | <u>158,398</u> | <u>203,779</u> |
| Total expenditures | <u>420,000</u> | <u>420,000</u> | <u>261,602</u> | <u>158,398</u> | <u>203,779</u> |
| Net change in fund balance | <u>\$ (342,500)</u> | <u>\$ (342,500)</u> | <u>(228,650)</u> | <u>\$ 113,850</u> | <u>(85,697)</u> |
| Fund Balance, Beginning | | | <u>637,763</u> | | <u>723,460</u> |
| Fund Balance, Ending | | | <u>\$ 409,113</u> | | <u>\$ 637,763</u> |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-12

| | 2020 | | | | |
|--------------------------------|----------------------------|-------------------------|---------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 75,000 | \$ 75,000 | \$ 88,763 | \$ 13,763 | \$ 82,458 |
| Investment income | 2,750 | 2,750 | 5,295 | 2,545 | 10,049 |
| Total revenues | 77,750 | 77,750 | 94,058 | 16,308 | 92,507 |
| Expenditures | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | 237,698 | 237,698 | 130,084 | 107,614 | 83,907 |
| Total capital outlay | 237,698 | 237,698 | 130,084 | 107,614 | 83,907 |
| Total expenditures | 237,698 | 237,698 | 130,084 | 107,614 | 83,907 |
| Net change in fund balance | \$ (159,948) | \$ (159,948) | (36,026) | \$ 123,922 | 8,600 |
| Fund Balance, Beginning | | | 417,375 | | 408,775 |
| Fund Balance, Ending | | | \$ 381,349 | | \$ 417,375 |

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, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-13

| | 2020 | | | | |
|----------------------------------------|--------------------|-----------------|------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Charges for services | \$ 187,500 | \$ 187,500 | \$ 250,614 | \$ 63,114 | \$ 139,179 |
| Investment income | 6,250 | 6,250 | 4,541 | (1,709) | 7,187 |
| Total revenues | 193,750 | 193,750 | 255,155 | 61,405 | 146,366 |
| Expenditures | | | | | |
| Highways, streets and bridges | | | | | |
| Contractual services: | | | | | |
| Other contractual services | - | 763 | 763 | - | 3,699 |
| Total contractual services | - | 763 | 763 | - | 3,699 |
| Total highways, streets and bridges | - | 763 | 763 | - | 3,699 |
| Capital outlay: | | | | | |
| Capital outlay | 125,000 | 124,237 | 63,000 | 61,237 | 160,300 |
| Total capital outlay | 125,000 | 124,237 | 63,000 | 61,237 | 160,300 |
| Total expenditures | 125,000 | 125,000 | 63,763 | 61,237 | 163,999 |
| Net change in fund balance | \$ 68,750 | \$ 68,750 | 191,392 | \$ 122,642 | (17,633) |
| Fund Balance, Beginning | | | 178,829 | | 196,462 |
| Fund Balance, Ending | | | \$ 370,221 | | \$ 178,829 |

DuPage County, Illinois

County Infrastructure Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-14

| | 2020 | | | | |
|------------------------------------------------------|--------------------|-----------------|--------------|------------------------------------------------------------|----------------|
| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) | 2019 Actual |
| Revenues | | | | | |
| Intergovernmental revenue | \$ - | \$ - | \$ 128,624 | \$ 128,624 | \$ - |
| Investment income | 40,000 | 40,000 | 60,986 | 20,986 | 87,221 |
| Miscellaneous | - | - | 69,693 | 69,693 | - |
| Total revenues | 40,000 | 40,000 | 259,303 | 219,303 | 87,221 |
| Expenditures | | | | | |
| General government: | | | | | |
| Contractual services: | | | | | |
| Professional services | 75,985 | 151,970 | 135,170 | 16,800 | - |
| Other contractual services | 263,657 | 427,314 | 327,309 | 100,005 | - |
| Total contractual services | 339,642 | 579,284 | 462,479 | 116,805 | - |
| Total general government | 339,642 | 579,284 | 462,479 | 116,805 | - |
| Capital outlay: | | | | | |
| Capital outlay | 4,041,122 | 5,632,039 | 1,715,116 | 3,916,923 | 2,418,930 |
| Total capital outlay | 4,041,122 | 5,632,039 | 1,715,116 | 3,916,923 | 2,418,930 |
| Total expenditures | 4,380,764 | 6,211,323 | 2,177,595 | 4,033,728 | 2,418,930 |
| Excess (deficiency) of revenues over expenditures | (4,340,764) | (6,171,323) | (1,918,292) | 4,253,031 | (2,331,709) |
| Other Financing Sources (Uses) | | | | | |
| Transfers in | 400,000 | 400,000 | 1,900,000 | 1,500,000 | 6,130,000 |
| Transfers out | (400,000) | (400,000) | (400,000) | - | (400,000) |
| Total other financing sources (uses) | - | - | 1,500,000 | 1,500,000 | 5,730,000 |
| Net change in fund balance | \$ (4,340,764) | \$ (6,171,323) | (418,292) | \$ 5,753,031 | 3,398,291 |
| Fund Balance, Beginning | | | 5,604,208 | | 2,205,917 |
| Fund Balance, Ending | | | \$ 5,185,916 | | \$ 5,604,208 |

DuPage County, Illinois

Health Department Infrastructure Fund

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

Year Ended November 30, 2020

With Comparative Actual Amounts for the Year Ended November 30, 2019

G-18

| | 2020 | | | Variance With Final Budget Positive (Negative) | 2019 Actual |
|--------------------------------|----------------------------|-------------------------|-------------------|-----------------------------------------------------------------------|------------------------|
| | Original Budget | Final Budget | Actual | | |
| Revenues | | | | | |
| Investment income | \$ - | \$ - | \$ 5,898 | \$ 5,898 | \$ 17,776 |
| Miscellaneous | - | - | 5,441 | 5,441 | - |
| Total revenues | - | - | 11,339 | 11,339 | 17,776 |
| Expenditures | | | | | |
| Capital outlay: | | | | | |
| Capital outlay | 1,000,000 | 1,000,000 | 152,158 | 847,842 | 190,365 |
| Total capital outlay | 1,000,000 | 1,000,000 | 152,158 | 847,842 | 190,365 |
| Total expenditures | 1,000,000 | 1,000,000 | 152,158 | 847,842 | 190,365 |
| Net change in fund balance | <u>\$ (1,000,000)</u> | <u>\$ (1,000,000)</u> | (140,819) | <u>\$ 859,181</u> | (172,589) |
| Fund Balance, Beginning | | | 1,063,102 | | 1,235,691 |
| Fund Balance, Ending | | | <u>\$ 922,283</u> | | <u>\$ 1,063,102</u> |

DuPage County, Illinois

Agency 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.

Employee's Special Wage Deduction - This fund was established to account for receipt and disbursement of withholdings to satisfy wage summons.

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.

Domestic Relations Legal - This fund was established to account for receipt and disbursement of a special fee to assist indigent individuals in domestic relations matters. The administration of this fund is under the jurisdiction of the Chief Judge of the Judicial Circuit.

Kogen Trust Agreement - This fund was established to account for a previous escrow deposit related to the Kogen Trust and various other parties.

Local Law Drug Enforcement - This fund was established to account for the receipt and disbursement of funds received from fines assessed by the courts on adjudicated drug cases to be used by the Sheriff for drug enforcement purposes other than salaries.

Clerk of the Circuit Court

Criminal Traffic - This fund was established to account for receipt and disbursement of fees collected in criminal traffic cases.

Bond - This fund was established to account for collection and subsequent refund, or forfeit, of bonds posted with the Court.

Civil Fee - This fund was established to account for civil fees collected and expended separate from criminal fees.

Investment - This fund was established to account for amounts temporarily transferred from the above Clerk of the Circuit Court Agency funds that can be invested.

DuPage County, Illinois

Agency Funds

| |
|-----------------------|
| County Sheriff |
|-----------------------|

Chancery Sales - This fund was established to account for transactions relating to the Sheriff's Office sale of foreclosed properties.

Commissary - This fund was established to account for profits earned on jail commissary transactions that are used for inmate welfare purposes.

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.

Investigative - This fund was established to account for transactions relating to the Sheriff's Office investigations requiring monies in advance.

Federal Law Enforcement Treasury - This fund was established to account for transactions relating to drug enforcement expenditures in coordination with federal agencies. Funding is provided by court order pursuant to drug cases.

Drug Traffic Prevention (State) - This fund was established to account for transactions relating to drug enforcement expenditures in coordination with state agencies. Funding is provided by court order pursuant to drug cases.

Sheriff's Administrative - This special Sheriff's fund was established to account for transactions that require advanced funding. The funds are then subsequently reimbursed.

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.

Sex Offender - This fund was established to account for collection of annual statutory registration fees paid by registered convicted sex offenders residing in the County.

Extradition - This fund was established to account for transactions relating to transportation provided by the Sheriff's Office to prisoners.

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.

Real Estate Personal Property Levy - This fund was established to account for transactions related to Levies (formerly Levy & Replevin) for the processing and sale of 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.

Murder Violent Offender Against Youth - This fund was established to account for registration fees paid by violent sex offenders against youth. These fees are maintained separately from general sex offender fees and are used for programs to prevent murder violent.

Federal Law Enforcement Justice - This fund was established to account for awarded Federal Justice funds which are required to be used solely for law enforcement.

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

Agency Funds

| |
|---------------------------|
| Other Agency Funds |
|---------------------------|

County Clerk - This fund was established to account for transactions relating to the redemption of delinquent tax sale payments.

State's Attorney - Tax and Investigative - This fund was established to account for transactions relating to State's Attorney investigations which require advance funding.

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 - Special - This fund was established to account for transactions within the clearing account used to split individual resident checks among multiple funds.

Care Center - Residents' Agency - 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.

Care Center - Administrative - This fund was established to account for transactions occurring within the Care Center activity and donation accounts that are not a part of conventional Care Center governmental operations.

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.

DuPage County, Illinois

Agency Funds

Combining Statement of Assets and Liabilities

November 30, 2020

H-1

| | County Collector | County Treasurer | Clerk of the Circuit Court | County Sheriff | Other | Agency Total | Inter-Agency Elimination | Total |
|---------------------------------------------------------|----------------------|---------------------|----------------------------------|---------------------|---------------------|----------------------|-----------------------------|----------------------|
| Assets | | | | | | | | |
| Cash and investments | \$ 17,718,272 | \$ 6,255,239 | \$ 17,164,564 | \$ 4,832,563 | \$ 3,450,550 | \$ 49,421,188 | \$ - | \$ 49,421,188 |
| Accrued interest | - | 8,245 | 16,533 | - | - | 24,778 | - | 24,778 |
| Other receivables | 1,033,702 | - | - | - | - | 1,033,702 | - | 1,033,702 |
| Restricted cash | - | - | - | - | 117,914 | 117,914 | - | 117,914 |
| Due from federal, state and other governmental units | - | 67,548 | - | - | - | 67,548 | - | 67,548 |
| Due from other funds | 4,311 | - | 7,447,706 | - | - | 7,452,017 | (7,452,017) | - |
| Total assets | <u>\$ 18,756,285</u> | <u>\$ 6,331,032</u> | <u>\$ 24,628,803</u> | <u>\$ 4,832,563</u> | <u>\$ 3,568,464</u> | <u>\$ 58,117,147</u> | <u>\$ (7,452,017)</u> | <u>\$ 50,665,130</u> |
| Liabilities | | | | | | | | |
| Due to federal, state and other governmental units | \$ 13,210,659 | \$ 3,803,349 | \$ - | \$ - | \$ - | \$ 17,014,008 | \$ - | \$ 17,014,008 |
| Due to other funds | 4,311 | - | 7,447,706 | - | - | 7,452,017 | (7,452,017) | - |
| Due to primary government | 1,514,010 | - | - | - | - | 1,514,010 | - | 1,514,010 |
| Other liabilities | 4,027,305 | 2,527,683 | 17,181,097 | 4,832,563 | 3,568,464 | 32,137,112 | - | 32,137,112 |
| Total liabilities | <u>\$ 18,756,285</u> | <u>\$ 6,331,032</u> | <u>\$ 24,628,803</u> | <u>\$ 4,832,563</u> | <u>\$ 3,568,464</u> | <u>\$ 58,117,147</u> | <u>\$ (7,452,017)</u> | <u>\$ 50,665,130</u> |

DuPage County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|-------------------------------------------------------|-------------------------------------------|-------------------------|-------------------------|-------------------------------------------|
| County Collector | | | | |
| General: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 23,502,482 | \$ 6,020,881,587 | \$ 6,026,673,760 | \$ 17,710,309 |
| Other receivables | - | 1,033,702 | - | 1,033,702 |
| Total assets | <u>\$ 23,502,482</u> | <u>\$ 6,021,915,289</u> | <u>\$ 6,026,673,760</u> | <u>\$ 18,744,011</u> |
| Liabilities: | | | | |
| Due to federal, state and other governmental units | \$ 18,977,081 | \$ 6,010,387,527 | \$ 6,016,153,949 | \$ 13,210,659 |
| Due to other funds | 4,824 | 4,311 | 4,824 | 4,311 |
| Due to primary government | 998,708 | 2,547,713 | 2,032,411 | 1,514,010 |
| Other liabilities | 3,521,869 | 8,975,738 | 8,482,576 | 4,015,031 |
| Total liabilities | <u>\$ 23,502,482</u> | <u>\$ 6,021,915,289</u> | <u>\$ 6,026,673,760</u> | <u>\$ 18,744,011</u> |
| Bankruptcy escrow: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 7,963 | \$ 59,476 | \$ 59,476 | \$ 7,963 |
| Due from other funds | 4,824 | 4,311 | 4,824 | 4,311 |
| Total assets | <u>\$ 12,787</u> | <u>\$ 63,787</u> | <u>\$ 64,300</u> | <u>\$ 12,274</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 12,787 | \$ 63,787 | \$ 64,300 | \$ 12,274 |
| Total liabilities | <u>\$ 12,787</u> | <u>\$ 63,787</u> | <u>\$ 64,300</u> | <u>\$ 12,274</u> |
| Total, all county collector's agency funds | | | | |
| Assets: | | | | |
| Cash and investments | \$ 23,510,445 | \$ 6,020,941,063 | \$ 6,026,733,236 | \$ 17,718,272 |
| Other receivables | - | 1,033,702 | - | 1,033,702 |
| Due from other funds | 4,824 | 4,311 | 4,824 | 4,311 |
| Total assets | <u>\$ 23,515,269</u> | <u>\$ 6,021,979,076</u> | <u>\$ 6,026,738,060</u> | <u>\$ 18,756,285</u> |
| Liabilities: | | | | |
| Due to federal, state and other governmental units | \$ 18,977,081 | \$ 6,010,387,527 | \$ 6,016,153,949 | \$ 13,210,659 |
| Due to other funds | 4,824 | 4,311 | 4,824 | 4,311 |
| Due to primary government | 998,708 | 2,547,713 | 2,032,411 | 1,514,010 |
| Other liabilities | 3,534,656 | 9,039,525 | 8,546,876 | 4,027,305 |
| Total liabilities | <u>\$ 23,515,269</u> | <u>\$ 6,021,979,076</u> | <u>\$ 6,026,738,060</u> | <u>\$ 18,756,285</u> |

DuPage County, Illinois

Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|---------------------------------------------------------|-------------------------------------------|---------------------|---------------------|-------------------------------------------|
| County Treasurer | | | | |
| Escrow: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 160,488 | \$ 127,855 | \$ 38,377 | \$ 249,966 |
| Total assets | <u>\$ 160,488</u> | <u>\$ 127,855</u> | <u>\$ 38,377</u> | <u>\$ 249,966</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 160,488 | \$ 127,855 | \$ 38,377 | \$ 249,966 |
| Total liabilities | <u>\$ 160,488</u> | <u>\$ 127,855</u> | <u>\$ 38,377</u> | <u>\$ 249,966</u> |
| Township projects: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 3,591,710 | \$ 2,073,603 | \$ 1,937,757 | \$ 3,727,556 |
| Accrued interest | 14,757 | 8,245 | 14,757 | 8,245 |
| Due from federal, state and other governmental units | 78,724 | 67,547 | 78,723 | 67,548 |
| Total assets | <u>\$ 3,685,191</u> | <u>\$ 2,149,395</u> | <u>\$ 2,031,237</u> | <u>\$ 3,803,349</u> |
| Liabilities: | | | | |
| Due to federal, state and other governmental units | \$ 3,685,191 | \$ 2,149,395 | \$ 2,031,237 | \$ 3,803,349 |
| Total liabilities | <u>\$ 3,685,191</u> | <u>\$ 2,149,395</u> | <u>\$ 2,031,237</u> | <u>\$ 3,803,349</u> |
| Condemnation | | | | |
| Assets: | | | | |
| Cash and investments | \$ 1,392,625 | \$ 362,652 | \$ 135,500 | \$ 1,619,777 |
| Total assets | <u>\$ 1,392,625</u> | <u>\$ 362,652</u> | <u>\$ 135,500</u> | <u>\$ 1,619,777</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 1,392,625 | \$ 362,652 | \$ 135,500 | \$ 1,619,777 |
| Total liabilities | <u>\$ 1,392,625</u> | <u>\$ 362,652</u> | <u>\$ 135,500</u> | <u>\$ 1,619,777</u> |
| Employee's special wage deduction: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 22,768 | \$ 207,445 | \$ 208,202 | \$ 22,011 |
| Total assets | <u>\$ 22,768</u> | <u>\$ 207,445</u> | <u>\$ 208,202</u> | <u>\$ 22,011</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 22,768 | \$ 207,445 | \$ 208,202 | \$ 22,011 |
| Total liabilities | <u>\$ 22,768</u> | <u>\$ 207,445</u> | <u>\$ 208,202</u> | <u>\$ 22,011</u> |

DuPage County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|-------------------------------------|-------------------------------------------|-------------------|-------------------|-------------------------------------------|
| County Treasurer (Continued) | | | | |
| Sale in error interest: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 607,820 | \$ 6,816 | \$ 119,126 | \$ 495,510 |
| Total assets | <u>\$ 607,820</u> | <u>\$ 6,816</u> | <u>\$ 119,126</u> | <u>\$ 495,510</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 607,820 | \$ 6,816 | \$ 119,126 | \$ 495,510 |
| Total liabilities | <u>\$ 607,820</u> | <u>\$ 6,816</u> | <u>\$ 119,126</u> | <u>\$ 495,510</u> |
| Domestic relations legal: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 85,539 | \$ 170,841 | \$ 179,804 | \$ 76,576 |
| Total assets | <u>\$ 85,539</u> | <u>\$ 170,841</u> | <u>\$ 179,804</u> | <u>\$ 76,576</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 85,539 | \$ 170,841 | \$ 179,804 | \$ 76,576 |
| Total liabilities | <u>\$ 85,539</u> | <u>\$ 170,841</u> | <u>\$ 179,804</u> | <u>\$ 76,576</u> |
| Kogen Trust Agreement: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 19,180 | \$ 129 | \$ - | \$ 19,309 |
| Total assets | <u>\$ 19,180</u> | <u>\$ 129</u> | <u>\$ -</u> | <u>\$ 19,309</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 19,180 | \$ 129 | \$ - | \$ 19,309 |
| Total liabilities | <u>\$ 19,180</u> | <u>\$ 129</u> | <u>\$ -</u> | <u>\$ 19,309</u> |
| Local law drug enforcement: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 44,479 | \$ 55 | \$ - | \$ 44,534 |
| Total assets | <u>\$ 44,479</u> | <u>\$ 55</u> | <u>\$ -</u> | <u>\$ 44,534</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 44,479 | \$ 55 | \$ - | \$ 44,534 |
| Total liabilities | <u>\$ 44,479</u> | <u>\$ 55</u> | <u>\$ -</u> | <u>\$ 44,534</u> |

DuPage County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|---------------------------------------------------------|-------------------------------------------|----------------------|----------------------|-------------------------------------------|
| County Treasurer (Continued) | | | | |
| Total, all county treasurer's agency funds | | | | |
| Assets: | | | | |
| Cash and investments | \$ 5,924,609 | \$ 2,949,396 | \$ 2,618,766 | \$ 6,255,239 |
| Accrued interest | 14,757 | 8,245 | 14,757 | 8,245 |
| Due from federal, state and other governmental units | 78,724 | 67,547 | 78,723 | 67,548 |
| Total assets | <u>\$ 6,018,090</u> | <u>\$ 3,025,188</u> | <u>\$ 2,712,246</u> | <u>\$ 6,331,032</u> |
| Liabilities: | | | | |
| Due to federal, state and other governmental units | \$ 3,685,191 | \$ 2,149,395 | \$ 2,031,237 | \$ 3,803,349 |
| Other liabilities | 2,332,899 | 875,793 | 681,009 | 2,527,683 |
| Total liabilities | <u>\$ 6,018,090</u> | <u>\$ 3,025,188</u> | <u>\$ 2,712,246</u> | <u>\$ 6,331,032</u> |
| Clerk of the Circuit Court | | | | |
| Criminal traffic: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 3,181,739 | \$ 39,134,650 | \$ 36,119,737 | \$ 6,196,652 |
| Due from other funds | 8,683,012 | - | 2,125,901 | 6,557,111 |
| Total assets | <u>\$ 11,864,751</u> | <u>\$ 39,134,650</u> | <u>\$ 38,245,638</u> | <u>\$ 12,753,763</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 11,864,751 | \$ 39,134,650 | \$ 38,245,638 | \$ 12,753,763 |
| Total liabilities | <u>\$ 11,864,751</u> | <u>\$ 39,134,650</u> | <u>\$ 38,245,638</u> | <u>\$ 12,753,763</u> |
| Bond: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 1,820,612 | \$ 943,452 | \$ 370,915 | \$ 2,393,149 |
| Due from other funds | 790,595 | - | - | 790,595 |
| Total assets | <u>\$ 2,611,207</u> | <u>\$ 943,452</u> | <u>\$ 370,915</u> | <u>\$ 3,183,744</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 2,611,207 | \$ 943,452 | \$ 370,915 | \$ 3,183,744 |
| Total liabilities | <u>\$ 2,611,207</u> | <u>\$ 943,452</u> | <u>\$ 370,915</u> | <u>\$ 3,183,744</u> |

DuPage County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|---------------------------------------------------------|----------------------------------|----------------------|----------------------|----------------------------------|
| Clerk of the Circuit Court (Continued) | | | | |
| Civil fee: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 820,352 | \$ 7,835,288 | \$ 7,762,945 | \$ 892,695 |
| Total assets | <u>\$ 820,352</u> | <u>\$ 7,835,288</u> | <u>\$ 7,762,945</u> | <u>\$ 892,695</u> |
| Liabilities: | | | | |
| Due to other funds | \$ 100,000 | \$ - | \$ - | \$ 100,000 |
| Other liabilities | 720,352 | 7,835,288 | 7,762,945 | 792,695 |
| Total liabilities | <u>\$ 820,352</u> | <u>\$ 7,835,288</u> | <u>\$ 7,762,945</u> | <u>\$ 892,695</u> |
| Investment: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 9,704,675 | \$ 105,054 | \$ 2,127,661 | \$ 7,682,068 |
| Accrued interest | 54,586 | 16,533 | 54,586 | 16,533 |
| Due from other funds | 100,000 | - | - | 100,000 |
| Total assets | <u>\$ 9,859,261</u> | <u>\$ 121,587</u> | <u>\$ 2,182,247</u> | <u>\$ 7,798,601</u> |
| Liabilities: | | | | |
| Due to other funds | \$ 9,473,607 | \$ - | \$ 2,125,901 | \$ 7,347,706 |
| Other liabilities | 385,654 | 121,587 | 56,346 | 450,895 |
| Total liabilities | <u>\$ 9,859,261</u> | <u>\$ 121,587</u> | <u>\$ 2,182,247</u> | <u>\$ 7,798,601</u> |
| Total, all Clerk of the Circuit Court's agency funds | | | | |
| Assets: | | | | |
| Cash and investments | \$ 15,527,378 | \$ 48,018,444 | \$ 46,381,258 | \$ 17,164,564 |
| Accrued interest | 54,586 | 16,533 | 54,586 | 16,533 |
| Due from other funds | 9,573,607 | - | 2,125,901 | 7,447,706 |
| Total assets | <u>\$ 25,155,571</u> | <u>\$ 48,034,977</u> | <u>\$ 48,561,745</u> | <u>\$ 24,628,803</u> |
| Liabilities: | | | | |
| Due to other funds | \$ 9,573,607 | \$ - | \$ 2,125,901 | \$ 7,447,706 |
| Other liabilities | 15,581,964 | 48,034,977 | 46,435,844 | 17,181,097 |
| Total liabilities | <u>\$ 25,155,571</u> | <u>\$ 48,034,977</u> | <u>\$ 48,561,745</u> | <u>\$ 24,628,803</u> |

DuPage County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|-----------------------|-------------------------------------------|---------------------|----------------------|-------------------------------------------|
| County Sheriff | | | | |
| Chancery sales: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 3,096,087 | \$ 9,617,776 | \$ 11,784,369 | \$ 929,494 |
| Total assets | <u>\$ 3,096,087</u> | <u>\$ 9,617,776</u> | <u>\$ 11,784,369</u> | <u>\$ 929,494</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 3,096,087 | \$ 9,617,776 | \$ 11,784,369 | \$ 929,494 |
| Total liabilities | <u>\$ 3,096,087</u> | <u>\$ 9,617,776</u> | <u>\$ 11,784,369</u> | <u>\$ 929,494</u> |
| Commissary: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 2,347,109 | \$ 1,132,113 | \$ 1,580,356 | \$ 1,898,866 |
| Total assets | <u>\$ 2,347,109</u> | <u>\$ 1,132,113</u> | <u>\$ 1,580,356</u> | <u>\$ 1,898,866</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 2,347,109 | \$ 1,132,113 | \$ 1,580,356 | \$ 1,898,866 |
| Total liabilities | <u>\$ 2,347,109</u> | <u>\$ 1,132,113</u> | <u>\$ 1,580,356</u> | <u>\$ 1,898,866</u> |
| Inmate special: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 61,864 | \$ 1,413,626 | \$ 1,425,221 | \$ 50,269 |
| Total assets | <u>\$ 61,864</u> | <u>\$ 1,413,626</u> | <u>\$ 1,425,221</u> | <u>\$ 50,269</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 61,864 | \$ 1,413,626 | \$ 1,425,221 | \$ 50,269 |
| Total liabilities | <u>\$ 61,864</u> | <u>\$ 1,413,626</u> | <u>\$ 1,425,221</u> | <u>\$ 50,269</u> |

DuPage County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|-----------------------------------|-------------------------------------------|-------------------|-------------------|-------------------------------------------|
| County Sheriff (Continued) | | | | |
| Arson task force: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 4,709 | \$ 40 | \$ 589 | \$ 4,160 |
| Total assets | <u>\$ 4,709</u> | <u>\$ 40</u> | <u>\$ 589</u> | <u>\$ 4,160</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 4,709 | \$ 40 | \$ 589 | \$ 4,160 |
| Total liabilities | <u>\$ 4,709</u> | <u>\$ 40</u> | <u>\$ 589</u> | <u>\$ 4,160</u> |
| Investigative: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 50,097 | \$ 17,568 | \$ 12,826 | \$ 54,839 |
| Total assets | <u>\$ 50,097</u> | <u>\$ 17,568</u> | <u>\$ 12,826</u> | <u>\$ 54,839</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 50,097 | \$ 17,568 | \$ 12,826 | \$ 54,839 |
| Total liabilities | <u>\$ 50,097</u> | <u>\$ 17,568</u> | <u>\$ 12,826</u> | <u>\$ 54,839</u> |
| Federal law enforcement treasury: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 421,936 | \$ 195,836 | \$ 160,746 | \$ 457,026 |
| Total assets | <u>\$ 421,936</u> | <u>\$ 195,836</u> | <u>\$ 160,746</u> | <u>\$ 457,026</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 421,936 | \$ 195,836 | \$ 160,746 | \$ 457,026 |
| Total liabilities | <u>\$ 421,936</u> | <u>\$ 195,836</u> | <u>\$ 160,746</u> | <u>\$ 457,026</u> |

DuPage County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|-----------------------------------|----------------------------------|------------------|------------------|----------------------------------|
| County Sheriff (Continued) | | | | |
| Drug traffic prevention (state): | | | | |
| Assets: | | | | |
| Cash and investments | \$ 54,633 | \$ 390 | \$ 6,421 | \$ 48,602 |
| Total assets | <u>\$ 54,633</u> | <u>\$ 390</u> | <u>\$ 6,421</u> | <u>\$ 48,602</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 54,633 | \$ 390 | \$ 6,421 | \$ 48,602 |
| Total liabilities | <u>\$ 54,633</u> | <u>\$ 390</u> | <u>\$ 6,421</u> | <u>\$ 48,602</u> |
| Sheriff's administrative: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 3,938 | \$ 10,268 | \$ 10,372 | \$ 3,834 |
| Total assets | <u>\$ 3,938</u> | <u>\$ 10,268</u> | <u>\$ 10,372</u> | <u>\$ 3,834</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 3,938 | \$ 10,268 | \$ 10,372 | \$ 3,834 |
| Total liabilities | <u>\$ 3,938</u> | <u>\$ 10,268</u> | <u>\$ 10,372</u> | <u>\$ 3,834</u> |
| Federal drug traffic seizure: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 1 | \$ 7,569 | \$ - | \$ 7,570 |
| Total assets | <u>\$ 1</u> | <u>\$ 7,569</u> | <u>\$ -</u> | <u>\$ 7,570</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 1 | \$ 7,569 | \$ - | \$ 7,570 |
| Total liabilities | <u>\$ 1</u> | <u>\$ 7,569</u> | <u>\$ -</u> | <u>\$ 7,570</u> |
| Sex offender: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 8,320 | \$ 4,099 | \$ 4,334 | \$ 8,085 |
| Total assets | <u>\$ 8,320</u> | <u>\$ 4,099</u> | <u>\$ 4,334</u> | <u>\$ 8,085</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 8,320 | \$ 4,099 | \$ 4,334 | \$ 8,085 |
| Total liabilities | <u>\$ 8,320</u> | <u>\$ 4,099</u> | <u>\$ 4,334</u> | <u>\$ 8,085</u> |

DuPage County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|-------------------------------------|-------------------------------------------|-------------------|-------------------|-------------------------------------------|
| County Sheriff (Continued) | | | | |
| Extradition: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 7,377 | \$ 15,779 | \$ 14,552 | \$ 8,604 |
| Total assets | <u>\$ 7,377</u> | <u>\$ 15,779</u> | <u>\$ 14,552</u> | <u>\$ 8,604</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 7,377 | \$ 15,779 | \$ 14,552 | \$ 8,604 |
| Total liabilities | <u>\$ 7,377</u> | <u>\$ 15,779</u> | <u>\$ 14,552</u> | <u>\$ 8,604</u> |
| Chancery surplus: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 1,618,044 | \$ 578,243 | \$ 945,620 | \$ 1,250,667 |
| Total assets | <u>\$ 1,618,044</u> | <u>\$ 578,243</u> | <u>\$ 945,620</u> | <u>\$ 1,250,667</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 1,618,044 | \$ 578,243 | \$ 945,620 | \$ 1,250,667 |
| Total liabilities | <u>\$ 1,618,044</u> | <u>\$ 578,243</u> | <u>\$ 945,620</u> | <u>\$ 1,250,667</u> |
| Real estate personal property levy: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 2,534 | \$ 400 | \$ 486 | \$ 2,448 |
| Total assets | <u>\$ 2,534</u> | <u>\$ 400</u> | <u>\$ 486</u> | <u>\$ 2,448</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 2,534 | \$ 400 | \$ 486 | \$ 2,448 |
| Total liabilities | <u>\$ 2,534</u> | <u>\$ 400</u> | <u>\$ 486</u> | <u>\$ 2,448</u> |
| Inmate sedentary: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 83,511 | \$ 99,171 | \$ 87,323 | \$ 95,359 |
| Total assets | <u>\$ 83,511</u> | <u>\$ 99,171</u> | <u>\$ 87,323</u> | <u>\$ 95,359</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 83,511 | \$ 99,171 | \$ 87,323 | \$ 95,359 |
| Total liabilities | <u>\$ 83,511</u> | <u>\$ 99,171</u> | <u>\$ 87,323</u> | <u>\$ 95,359</u> |

DuPage County, Illinois

Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|-------------------------------------------|----------------------------------|----------------------|----------------------|----------------------------------|
| County Sheriff (Continued) | | | | |
| Murder Violent Offender Against Youth | | | | |
| Assets: | | | | |
| Cash and investments | \$ 425 | \$ 60 | \$ - | \$ 485 |
| Total assets | <u>\$ 425</u> | <u>\$ 60</u> | <u>\$ -</u> | <u>\$ 485</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 425 | \$ 60 | \$ - | \$ 485 |
| Total liabilities | <u>\$ 425</u> | <u>\$ 60</u> | <u>\$ -</u> | <u>\$ 485</u> |
| Federal law enforcement justice: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 1,433 | \$ - | \$ - | \$ 1,433 |
| Total assets | <u>\$ 1,433</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,433</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 1,433 | \$ - | \$ - | \$ 1,433 |
| Total liabilities | <u>\$ 1,433</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,433</u> |
| Money laundering seizure: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 10,822 | \$ - | \$ - | \$ 10,822 |
| Total assets | <u>\$ 10,822</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10,822</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 10,822 | \$ - | \$ - | \$ 10,822 |
| Total liabilities | <u>\$ 10,822</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 10,822</u> |
| Total, all county sheriff's agency funds: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 7,772,840 | \$ 13,092,938 | \$ 16,033,215 | \$ 4,832,563 |
| Total assets | <u>\$ 7,772,840</u> | <u>\$ 13,092,938</u> | <u>\$ 16,033,215</u> | <u>\$ 4,832,563</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 7,772,840 | \$ 13,092,938 | \$ 16,033,215 | \$ 4,832,563 |
| Total liabilities | <u>\$ 7,772,840</u> | <u>\$ 13,092,938</u> | <u>\$ 16,033,215</u> | <u>\$ 4,832,563</u> |

DuPage County, Illinois

Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|-----------------------------------------|-------------------------------------------|----------------------|----------------------|-------------------------------------------|
| Other Agency Funds | | | | |
| County clerk: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 579,318 | \$ 16,636,419 | \$ 15,804,218 | \$ 1,411,519 |
| Total assets | <u>\$ 579,318</u> | <u>\$ 16,636,419</u> | <u>\$ 15,804,218</u> | <u>\$ 1,411,519</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 579,318 | \$ 16,636,419 | \$ 15,804,218 | \$ 1,411,519 |
| Total liabilities | <u>\$ 579,318</u> | <u>\$ 16,636,419</u> | <u>\$ 15,804,218</u> | <u>\$ 1,411,519</u> |
| State's attorney, tax and investigative | | | | |
| Assets: | | | | |
| Cash and investments | \$ 12,307 | \$ 14,428 | \$ 9,412 | \$ 17,323 |
| Total assets | <u>\$ 12,307</u> | <u>\$ 14,428</u> | <u>\$ 9,412</u> | <u>\$ 17,323</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 12,307 | \$ 14,428 | \$ 9,412 | \$ 17,323 |
| Total liabilities | <u>\$ 12,307</u> | <u>\$ 14,428</u> | <u>\$ 9,412</u> | <u>\$ 17,323</u> |
| County probation department: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 337,684 | \$ - | \$ - | \$ 337,684 |
| Total assets | <u>\$ 337,684</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 337,684</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 337,684 | \$ - | \$ - | \$ 337,684 |
| Total liabilities | <u>\$ 337,684</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 337,684</u> |
| Care Center, Special: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 32,799 | \$ 137,639 | \$ 161,028 | \$ 9,410 |
| Total assets | <u>\$ 32,799</u> | <u>\$ 137,639</u> | <u>\$ 161,028</u> | <u>\$ 9,410</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 32,799 | \$ 137,639 | \$ 161,028 | \$ 9,410 |
| Total liabilities | <u>\$ 32,799</u> | <u>\$ 137,639</u> | <u>\$ 161,028</u> | <u>\$ 9,410</u> |

DuPage County, Illinois

Agency Funds

Combining Statement of Changes in Assets and Liabilities

Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|------------------------------------------|-------------------------------------------|---------------------|---------------------|-------------------------------------------|
| Other Agency Funds (Continued) | | | | |
| Care Center, Residents' Agency: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 531,622 | \$ 4,546,090 | \$ 4,331,514 | \$ 746,198 |
| Total assets | <u>\$ 531,622</u> | <u>\$ 4,546,090</u> | <u>\$ 4,331,514</u> | <u>\$ 746,198</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 531,622 | \$ 4,546,090 | \$ 4,331,514 | \$ 746,198 |
| Total liabilities | <u>\$ 531,622</u> | <u>\$ 4,546,090</u> | <u>\$ 4,331,514</u> | <u>\$ 746,198</u> |
| Care Center, Administrative: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 49,517 | \$ 70,792 | \$ 35,052 | \$ 85,257 |
| Total assets | <u>\$ 49,517</u> | <u>\$ 70,792</u> | <u>\$ 35,052</u> | <u>\$ 85,257</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 49,517 | \$ 70,792 | \$ 35,052 | \$ 85,257 |
| Total liabilities | <u>\$ 49,517</u> | <u>\$ 70,792</u> | <u>\$ 35,052</u> | <u>\$ 85,257</u> |
| Special Service Area #32, Riviera Court: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 24,361 | \$ 24,698 | \$ 25,355 | \$ 23,704 |
| Total assets | <u>\$ 24,361</u> | <u>\$ 24,698</u> | <u>\$ 25,355</u> | <u>\$ 23,704</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 24,361 | \$ 24,698 | \$ 25,355 | \$ 23,704 |
| Total liabilities | <u>\$ 24,361</u> | <u>\$ 24,698</u> | <u>\$ 25,355</u> | <u>\$ 23,704</u> |
| Special Service Area #33, Judith Court: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 28,349 | \$ 28,801 | \$ 29,574 | \$ 27,576 |
| Total assets | <u>\$ 28,349</u> | <u>\$ 28,801</u> | <u>\$ 29,574</u> | <u>\$ 27,576</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 28,349 | \$ 28,801 | \$ 29,574 | \$ 27,576 |
| Total liabilities | <u>\$ 28,349</u> | <u>\$ 28,801</u> | <u>\$ 29,574</u> | <u>\$ 27,576</u> |

DuPage County, Illinois

Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|------------------------------------------------|----------------------------------|-------------------|-------------------|----------------------------------|
| Other Agency Funds (Continued) | | | | |
| Special Service Area #26, Bruce Lake: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 136,232 | \$ 106,660 | \$ 104,190 | \$ 138,702 |
| Total assets | <u>\$ 136,232</u> | <u>\$ 106,660</u> | <u>\$ 104,190</u> | <u>\$ 138,702</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 136,232 | \$ 106,660 | \$ 104,190 | \$ 138,702 |
| Total liabilities | <u>\$ 136,232</u> | <u>\$ 106,660</u> | <u>\$ 104,190</u> | <u>\$ 138,702</u> |
| Special Service Area #25, Westlands: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 186,681 | \$ 175,827 | \$ 169,664 | \$ 192,844 |
| Total assets | <u>\$ 186,681</u> | <u>\$ 175,827</u> | <u>\$ 169,664</u> | <u>\$ 192,844</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 186,681 | \$ 175,827 | \$ 169,664 | \$ 192,844 |
| Total liabilities | <u>\$ 186,681</u> | <u>\$ 175,827</u> | <u>\$ 169,664</u> | <u>\$ 192,844</u> |
| Special Service Area #19, Glen Ellyn Woods: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 205,311 | \$ 89,283 | \$ 84,237 | \$ 210,357 |
| Total assets | <u>\$ 205,311</u> | <u>\$ 89,283</u> | <u>\$ 84,237</u> | <u>\$ 210,357</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 205,311 | \$ 89,283 | \$ 84,237 | \$ 210,357 |
| Total liabilities | <u>\$ 205,311</u> | <u>\$ 89,283</u> | <u>\$ 84,237</u> | <u>\$ 210,357</u> |
| Special Service Area #38, Nelson Highview: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 102,299 | \$ 112,855 | \$ 114,344 | \$ 100,810 |
| Restricted cash | 117,914 | - | - | 117,914 |
| Total assets | <u>\$ 220,213</u> | <u>\$ 112,855</u> | <u>\$ 114,344</u> | <u>\$ 218,724</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 220,213 | \$ 112,855 | \$ 114,344 | \$ 218,724 |
| Total liabilities | <u>\$ 220,213</u> | <u>\$ 112,855</u> | <u>\$ 114,344</u> | <u>\$ 218,724</u> |

DuPage County, Illinois

Agency Funds
Combining Statement of Changes in Assets and Liabilities
Year Ended November 30, 2020

H-2

| | Balances November 30, 2019 | Additions | Deductions | Balances November 30, 2020 |
|---------------------------------------------------------|-------------------------------------------|-------------------------|-------------------------|-------------------------------------------|
| Other Agency Funds (Continued) | | | | |
| Anti-Crime Contribution Committee: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 86,035 | \$ 154,173 | \$ 91,042 | \$ 149,166 |
| Total assets | <u>\$ 86,035</u> | <u>\$ 154,173</u> | <u>\$ 91,042</u> | <u>\$ 149,166</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 86,035 | \$ 154,173 | \$ 91,042 | \$ 149,166 |
| Total liabilities | <u>\$ 86,035</u> | <u>\$ 154,173</u> | <u>\$ 91,042</u> | <u>\$ 149,166</u> |
| Total, all other agency funds: | | | | |
| Assets: | | | | |
| Cash and investments | \$ 2,312,515 | \$ 22,097,665 | \$ 20,959,630 | \$ 3,450,550 |
| Restricted cash | 117,914 | - | - | 117,914 |
| Total assets | <u>\$ 2,430,429</u> | <u>\$ 22,097,665</u> | <u>\$ 20,959,630</u> | <u>\$ 3,568,464</u> |
| Liabilities: | | | | |
| Other liabilities | \$ 2,430,429 | \$ 22,097,665 | \$ 20,959,630 | \$ 3,568,464 |
| Total liabilities | <u>\$ 2,430,429</u> | <u>\$ 22,097,665</u> | <u>\$ 20,959,630</u> | <u>\$ 3,568,464</u> |
| Total - All Agency Funds | | | | |
| Assets: | | | | |
| Cash and investments | \$ 55,047,787 | \$ 6,107,099,506 | \$ 6,112,726,105 | \$ 49,421,188 |
| Accrued interest | 69,343 | 24,778 | 69,343 | 24,778 |
| Other receivables | - | 1,033,702 | - | 1,033,702 |
| Restricted cash | 117,914 | - | - | 117,914 |
| Due from federal, state and other governmental units | 78,724 | 67,547 | 78,723 | 67,548 |
| Due from other funds | 9,578,431 | 4,311 | 2,130,725 | 7,452,017 |
| Inter-agency eliminations | (9,578,431) | (4,311) | (2,130,725) | (7,452,017) |
| Total assets | <u>\$ 55,313,768</u> | <u>\$ 6,108,225,533</u> | <u>\$ 6,112,874,171</u> | <u>\$ 50,665,130</u> |
| Liabilities: | | | | |
| Due to federal, state and other governmental units | \$ 22,662,272 | \$ 6,012,536,922 | \$ 6,018,185,186 | \$ 17,014,008 |
| Due to other funds | 9,578,431 | 4,311 | 2,130,725 | 7,452,017 |
| Due to primary government | 998,708 | 2,547,713 | 2,032,411 | 1,514,010 |
| Other liabilities | 31,652,788 | 93,140,898 | 92,656,574 | 32,137,112 |
| Inter-agency eliminations | (9,578,431) | (4,311) | (2,130,725) | (7,452,017) |
| Total liabilities | <u>\$ 55,313,768</u> | <u>\$ 6,108,225,533</u> | <u>\$ 6,112,874,171</u> | <u>\$ 50,665,130</u> |

DuPage County, Illinois

Statistical Section

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November 30, 2020

The information in this section is not covered by the Independent Auditors' Report, but is presented as supplemental data for the benefit of the readers of the comprehensive annual financial report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to better understand and assess DuPage County's overall financial health.

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| These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. | |
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| These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. | |
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| These schedules contain information about the County's service and resources to help the reader understand how the County's financial information relates to the services the Government provides and the activities it performs. | |
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| These schedules contain information required for the Continuing Disclosure Undertaking related to the Water and Sewerage Revenue Bonds. | |

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

DuPage County, Illinois

Net Position by Component
Last Ten Fiscal Years

I-1

| | 2020 | 2019 | 2018** | 2017 | 2016 | 2015* | 2014 | 2013 | 2012 | 2011 |
|---------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Governmental Activities | | | | | | | | | | |
| Net investment in capital assets | \$ 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 | \$ 535,999,719 |
| Restricted | 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 | 31,038,559 |
| Unrestricted | (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 | 138,908,069 |
| Total governmental activities net position | <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> | <u>\$ 705,946,347</u> |
| Business-Type Activities | | | | | | | | | | |
| Net investment in capital assets | \$ 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 | \$ 74,764,812 |
| Restricted | 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 | 2,239,517 |
| Unrestricted | 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 | 7,869,504 |
| Total business-type activities net position | <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> | <u>\$ 84,873,833</u> |
| Primary Government | | | | | | | | | | |
| Net investment in capital assets | \$ 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 | \$ 610,764,531 |
| Restricted | 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 | 33,278,076 |
| Unrestricted | 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 | 146,777,573 |
| Total primary government net position | <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> | <u>\$ 790,820,180</u> |

*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

I-2

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Expenses | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| General government | \$ 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 | \$ 83,299,732 |
| Health and public safety | 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 | 128,664,640 |
| Highways, streets, and bridges | 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 | 42,996,381 |
| Public services | 34,462,446 | 37,170,672 | 39,840,862 | 37,112,958 | 32,343,865 | 38,542,615 | 30,172,753 | 31,103,546 | 34,267,106 | 34,692,296 |
| Judicial | 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 | 48,591,186 |
| Public works | 382,447 | 451,399 | 7,640,105 | 2,082,048 | 6,935,623 | 7,481,712 | 9,571,362 | 12,085,313 | 6,824,746 | 11,516,306 |
| Educational services | 1,129,381 | 1,041,669 | 3,486,789 | 1,126,335 | 1,273,138 | 1,035,230 | 783,362 | 780,786 | 837,935 | 823,067 |
| Conservation and recreation | 7,677,229 | 8,272,144 | 807,472 | 5,501,460 | 1,220,514 | 5,787,926 | 2,069,998 | 53,921 | 1,302,992 | 460,433 |
| Interest and fiscal charges | 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 | 16,303,515 |
| Total governmental activities expenses | <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> | <u>367,347,556</u> |
| Business-type activities: | | | | | | | | | | |
| Water and sewage system | 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 | 20,973,845 |
| Total business-type activities expenses | <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> | <u>20,973,845</u> |
| Total primary government expenses | <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> | <u>\$ 388,321,401</u> |
| Program Revenues | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General government | \$ 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 | \$ 18,664,088 |
| Health and public safety | 20,708,658 | 23,844,994 | 31,120,217 | 28,424,924 | 25,248,385 | 28,318,854 | 28,747,992 | 24,693,327 | 23,761,447 | 23,779,041 |
| Highways, streets, and bridges | 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 | 656,149 |
| Public services | 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 | 1,933,026 |
| Judicial | 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 | 32,934,001 |
| Public works | - | - | - | - | 1,348,894 | - | 636,204 | 603,724 | 943,021 | 476,997 |
| Conservation and recreation | 1,631,603 | 989,208 | 627,292 | 1,414,473 | - | 1,211,621 | - | - | - | - |
| Operating grants and contributions: | | | | | | | | | | |
| General government | 2,724,295 | 784,131 | 453,953 | 144,072 | 582,275 | 439,546 | 1,047,858 | 906,695 | 745,068 | 1,444,501 |
| Health and public safety | 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 | 41,878,559 |
| Highways, streets, and bridges | 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 | 15,515,321 |
| Public services | 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 | 26,818,269 |
| Judicial | 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 | 4,371,274 |
| Public works | - | - | - | - | 85,114 | - | - | 153,106 | 491,130 | 615,671 |
| Conservation and recreation | 144,717 | 124,213 | 286,913 | 174,336 | - | 54,715 | 138,288 | 14,793 | - | - |
| Capital grants and contributions | 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 | 21,450,239 |
| Total governmental activities program revenues | <u>183,762,210</u> | <u>167,638,885</u> | <u>166,578,448</u> | <u>208,879,624</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> | <u>190,537,136</u> |
| Business-type activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| Water and sewage system | 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 | 19,689,342 |
| Capital grants and contributions | 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 | 256,528 |
| Total business-type activities program revenues | <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> | <u>19,945,870</u> |
| Total primary government | <u>\$ 213,034,589</u> | <u>\$ 194,861,793</u> | <u>\$ 195,009,888</u> | <u>\$ 235,625,616</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> | <u>\$ 210,483,006</u> |
| Net (Expense)/Revenue | | | | | | | | | | |
| Governmental activities | \$ (289,664,347) | \$ (212,931,918) | \$ (229,844,959) | \$ (199,310,820) | \$ (204,728,392) | \$ (199,529,607) | \$ (176,312,520) | \$ (187,346,012) | \$ (181,023,631) | \$ (176,810,420) |
| Business-type activities | 2,221,808 | 1,106,556 | 2,185,899 | 337,737 | (354,631) | (23,079) | 4,330,715 | 1,835,186 | (379,195) | (1,027,975) |
| Total primary government net expense | <u>\$ (287,442,539)</u> | <u>\$ (211,825,362)</u> | <u>\$ (227,659,060)</u> | <u>\$ (198,973,083)</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> | <u>\$ (177,838,395)</u> |

DuPage County, Illinois

Changes in Net Position
Last Ten Fiscal Years

I-2

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-----------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Property taxes | \$ 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 | \$ 67,667,477 |
| Taxes, sales and other | 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 | 112,140,361 |
| Coronavirus Relief Fund | 134,892,945 | - | - | - | - | - | - | - | - | - |
| Investment income | 2,589,759 | 4,212,177 | 2,163,481 | 840,378 | 593,379 | 451,373 | 801,924 | 374,759 | 1,478,027 | 1,338,517 |
| Gain on disposal of assets | - | (2,840,357) | 533,133 | 49,694 | 269,607 | 9,425 | - | - | - | - |
| Miscellaneous | 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 | 4,997,281 |
| Transfers | (804,052) | - | - | - | - | - | (759,805) | - | - | - |
| Total governmental activities general revenues and other | 344,274,546 | 218,958,689 | 220,807,571 | 213,178,422 | 212,793,616 | 209,572,167 | 198,975,862 | 194,495,131 | 190,056,047 | 186,143,636 |
| Business-Type Activities: | | | | | | | | | | |
| Investment income | 129,187 | 280,701 | 65,417 | 53,654 | 56,517 | 66,913 | 43,201 | 14,448 | 17,188 | 49,528 |
| Gain on disposal of assets | 45,204 | - | - | - | 25,642 | 4,293 | - | - | - | - |
| Transfers | 804,052 | - | - | - | - | - | 759,805 | - | - | - |
| Special item, transfer of operations | - | - | 1,745,740 | - | - | - | - | - | - | - |
| Total business-type activities general revenues and other | 978,443 | 280,701 | 1,811,157 | 53,654 | 82,159 | 71,206 | 803,006 | 14,448 | 17,188 | 49,528 |
| Total primary government | \$ 345,252,989 | \$ 219,239,390 | \$ 222,618,728 | \$ 213,232,076 | \$ 212,875,775 | \$ 209,643,373 | \$ 199,778,868 | \$ 194,509,579 | \$ 190,073,235 | \$ 186,193,164 |
| Change in Net Position | | | | | | | | | | |
| Governmental activities | \$ 54,610,199 | \$ 6,026,771 | \$ (9,037,388) | \$ 13,867,602 | \$ 8,065,224 | \$ 10,042,560 | \$ 22,663,342 | \$ 7,149,119 | \$ 9,032,416 | \$ 9,333,216 |
| Business-type activities | 3,200,251 | 1,387,257 | 3,997,056 | 391,391 | (272,472) | 48,127 | 5,133,721 | 1,849,634 | (362,007) | (978,447) |
| Total primary government net expense | \$ 57,810,450 | \$ 7,414,028 | \$ (5,040,332) | \$ 14,258,993 | \$ 7,792,752 | \$ 10,090,687 | \$ 27,797,063 | \$ 8,998,753 | \$ 8,670,409 | \$ 8,354,769 |

Notes:

- Beginning in 2018, the County implemented GASB 75 which resulted in the recording of a OPEB expense.
- 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

I-3

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| General Fund | | | | | | | | | | |
| Nondisposable | \$ 2,226,990 | \$ 41,305 | \$ - | \$ 319,524 | \$ 450,065 | \$ 287,842 | \$ 4,087,090 | \$ 3,542,706 | \$ 1,335,405 | \$ 1,474,446 |
| Committed | - | - | - | - | - | - | - | 298,209 | 8,461 | 840,084 |
| Unassigned | 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 | 61,002,883 |
| Total general fund | 98,225,150 | 80,080,029 | 72,052,023 | 66,958,671 | 70,622,635 | 69,922,064 | 68,557,507 | 67,651,547 | 65,806,402 | 63,317,413 |
| All Other Governmental Funds | | | | | | | | | | |
| Nondisposable | 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 | 1,621,795 |
| Restricted | 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 | 158,136,921 |
| Committed | 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 | 21,324,206 |
| Unassigned | (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) | (4,591,172) |
| Total all other governmental funds | 189,471,923 | 156,017,582 | 141,802,384 | 143,286,326 | 137,221,414 | 133,694,126 | 136,218,106 | 158,758,458 | 169,327,190 | 176,491,750 |
| Total all governmental funds | \$ 287,697,073 | \$ 236,097,611 | \$ 213,854,407 | \$ 210,244,997 | \$ 207,844,049 | \$ 203,616,190 | \$ 204,775,613 | \$ 226,410,005 | \$ 235,133,592 | \$ 239,809,163 |

DuPage County, Illinois

Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years

I-4

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------------------------------------------------|---------------|---------------|---------------|----------------|---------------|----------------|-----------------|----------------|----------------|----------------|
| Revenues | | | | | | | | | | |
| Property taxes | \$ 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 | \$ 64,784,368 |
| Sales and other taxes | 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 | 101,494,372 |
| Fees, licenses and permits | 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 | 18,942,842 |
| Intergovernmental | 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 | 112,094,997 |
| Charges for services | 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 | 20,949,150 |
| Fines and forfeitures | 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 | 36,639,087 |
| Investment income | 2,476,286 | 4,038,928 | 2,114,948 | 829,091 | 590,382 | 450,376 | 801,476 | 374,759 | 1,430,437 | 1,338,517 |
| Miscellaneous | 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 | 5,403,870 |
| Total revenues | 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 | 361,647,203 |
| Expenditures | | | | | | | | | | |
| General government | 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 | 74,550,265 |
| Health and public safety | 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 | 123,399,403 |
| Highways, streets and bridges | 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 | 21,595,967 |
| Public services | 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 | 34,818,747 |
| Judicial | 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 | 44,099,297 |
| Conservation and recreation | 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 | 171,026 |
| Public works | 309,824 | 307,664 | 1,445,316 | 754,442 | 906,323 | 794,436 | 445,955 | 7,999,270 | 5,275,976 | 6,059,678 |
| Education services | 1,138,869 | 1,103,647 | 1,074,837 | 1,303,041 | 1,066,403 | 1,087,618 | 788,159 | 783,137 | 845,476 | 798,447 |
| Debt service: | | | | | | | | | | |
| Principal | 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 | 15,320,000 |
| Interest | 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 | 15,102,370 |
| Issuance costs | - | - | 50,000 | - | - | 105,001 | - | 134,038 | - | 88,924 |
| Fiscal agent fees | 3,200 | 3,200 | 3,200 | 3,100 | 15,450 | 8,175 | 2,150 | 2,525 | 3,750 | 4,250 |
| Capital outlay | 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 | 27,689,455 |
| Total expenditures | 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 | 363,697,829 |
| Excess (deficiency) of revenues over expenditures | 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) | (2,050,626) |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Long term debt issued | - | - | 7,500,000 | - | 53,708,576 | 67,775,000 | - | 6,801,881 | - | 5,340,000 |
| Premium (discount) on debt issued | - | - | - | - | - | - | - | (45,815) | - | 306,165 |
| Payments to escrow agent | - | - | - | - | - | - | - | (3,444,802) | - | (6,039,518) |
| Transfers in | 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 | 39,512,641 |
| Transfers out | (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) | (39,417,191) |
| Proceeds from sale of capital assets | 190,596 | 306,286 | 1,035,779 | 49,694 | 270,307 | 9,425 | 25,000 | 1,094,988 | - | 17,251 |
| Total other financing sources (uses) | (613,456) | 306,286 | 8,535,779 | 49,694 | 53,978,883 | 67,784,425 | (494,011) | 4,697,496 | 600,721 | (280,652) |
| Net change in fund balances | \$ 57,025,096 | \$ 16,817,570 | \$ 3,609,410 | \$ (1,599,052) | \$ 4,694,049 | \$ (5,045,900) | \$ (20,924,703) | \$ (8,723,587) | \$ (3,737,620) | \$ (2,331,278) |
| Debt service as a percentage of noncapital expenditures | 6.74% | 8.47% | 8.36% | 8.57% | 21.12% | 23.71% | 9.07% | 9.53% | 9.43% | 9.08% |
| Debt service as a percentage of total expenditures | 6.41% | 8.19% | 7.90% | 8.08% | 19.74% | 22.11% | 8.11% | 8.33% | 8.57% | 8.36% |
| Ratio of capital outlay to total expenditures | 5.92% | 4.47% | 7.68% | 8.43% | 6.53% | 8.97% | 10.57% | 12.21% | 9.16% | 7.61% |

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

I-5

| 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 | | | | |
| 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 | 0.1655 |
| 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 |
| 2010 | 31,047,748,088 | 2,052,125 | 6,404,827,136 | 2,873,800,916 | 40,328,428,265 | 22,727,747 | 40,351,156,012 | 121,174,642,679 | 0.1659 |

(a) Property values are assessed at 33 1/3% of estimated actual value.

(b) Per \$100 of equalized assessed valuation. The Total Direct Tax Rates are applicable to the Tax Levy Year

Note 1: The County assesses property annually. Assessed value is net of tax exempt property.

Note 2: Taxes assessed and levied in the year indicated and collected in the subsequent year.

Sources: DuPage County Supervisor of Assessments Office
DuPage County Clerk's Office

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)

I-6

| 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 |
| 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 |
| 2010 | 2011 | 66,943 | 246,238 | 396,214 | 674,541 | 615,067 | 97,036 | 41,263 | 1,048 | 124,693 | 26,686 | 53,304 | 99,704 | 6,403 | 7,385 | 2,456,525 |

| Tax Rates per Hundred Dollars of Assessed Valuation (2) | | | | | | | | | | | | | | | | |
|---------------------------------------------------------|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 2019 | 2020 | 0.1655 | 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 | 7.1244 |
| 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 |
| 2010 | 2011 | 0.1659 | 0.6102 | 0.9819 | 1.6717 | 1.5243 | 0.2405 | 0.1023 | 0.0026 | 0.3090 | 0.0661 | 0.1321 | 0.2471 | 0.0159 | 0.0183 | 6.0879 |

| Direct Rates (3) | | | | | | | | | | |
|------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 |
| General | 0.0592 | 0.0579 | 0.0605 | 0.0639 | 0.0671 | 0.0700 | 0.0694 | 0.0668 | 0.0614 | 0.0570 |
| Stormwater | 0.0227 | 0.0236 | 0.0246 | 0.0260 | 0.0278 | 0.0290 | 0.0287 | 0.0260 | 0.0226 | 0.0211 |
| IMRF | 0.0125 | 0.0195 | 0.0213 | 0.0222 | 0.0238 | 0.0159 | 0.0158 | 0.0149 | 0.0137 | 0.0128 |
| Tort liability | 0.0073 | 0.0076 | 0.0079 | 0.0083 | 0.0089 | 0.0093 | 0.0092 | 0.0087 | 0.0080 | 0.0075 |
| Social Security | 0.0085 | 0.0141 | 0.0144 | 0.0152 | 0.0148 | 0.0108 | 0.0107 | 0.0101 | 0.0093 | 0.0087 |
| Youth Home | 0.0022 | 0.0023 | 0.0024 | 0.0025 | 0.0037 | 0.0039 | 0.0039 | 0.0037 | 0.0047 | 0.0048 |
| Courthouse Bond Debt Service | 0.0090 | 0.0093 | 0.0098 | 0.0103 | 0.0110 | 0.0115 | 0.0114 | 0.0108 | 0.0099 | 0.0093 |
| Health department | 0.0446 | 0.0330 | 0.0340 | 0.0364 | 0.0400 | 0.0553 | 0.0549 | 0.0519 | 0.0477 | 0.0447 |
| Total | 0.1660 | 0.1673 | 0.1749 | 0.1848 | 0.1971 | 0.2057 | 0.2040 | 0.1929 | 0.1773 | 0.1659 |

(1) Tax levy information obtained from DuPage County Clerk's office.

(2) Tax rates calculated are based on total County assessed valuation in year indicated, per \$100 of Assessed Value.

(3) Component of Direct Rate presented for most recent years available.

Note: Taxes assessed and levied in year indicated are collected in the subsequent year.

Dupage County, Illinois

Principal Property Taxpayers
 Current Year and Nine Years Ago
 (Amounts Expressed in Thousands)

I-7

| 2020 | | | 2011 | | |
|--------------------------|-----------------------|-------------------------------------------------|------------------------------|-----------------------|-------------------------------------------------|
| Taxpayer | Assessed Valuation | Percentage of Total Assessed Valuation | Taxpayer | Assessed Valuation | Percentage of Total Assessed Valuation |
| Prologics | \$ 246,367 | 0.59 % | Prologis / AMB | \$ 129,245 | 0.32 % |
| Oakbrook Shopping Center | 112,743 | 0.27 | Hamilton Partners, Inc. | 125,086 | 0.31 |
| Hamilton Partners, Inc. | 103,049 | 0.25 | Oakbrook Shopping Center | 116,028 | 0.29 |
| SLK Global Solutions | 66,715 | 0.16 | Wells Real Estate Funds | 68,803 | 0.17 |
| BRE Group | 55,211 | 0.13 | AMLI | 61,901 | 0.15 |
| BPRE | 49,523 | 0.12 | Elmhurst Memorial Healthcare | 61,656 | 0.15 |
| Real Estate Tax Advisors | 47,344 | 0.11 | Arden Realty, Inc. | 61,586 | 0.15 |
| Duke Realty | 44,231 | 0.11 | AIMCO | 53,355 | 0.13 |
| Navistar | 39,855 | 0.10 | UBS Realty Investors LLC | 38,562 | 0.10 |
| Liberty Property | 36,583 | 0.09 | NS-MPG Inc. (Alcatel-Lucent) | 36,934 | 0.09 |

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

I-8

| 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 |
| 2019 | 2020 | \$ 68,509,860 | \$ 66,860,842 | \$ 66,488,356 | 99.4 % | \$ 15,236 | 66,503,592 | 99.5 % |
| 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 | 66,953,604 | 100.0 |
| 2016 | 2017 | 66,704,741 | 66,972,706 | 66,758,493 | 99.7 | 85,279 | 66,843,772 | 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 | 66,576,760 | 66,843,671 | 66,749,016 | 99.9 | 37,386 | 66,786,402 | 99.9 |
| 2011 | 2012 | 66,576,810 | 66,843,640 | 66,510,098 | 99.5 | 43,256 | 66,553,354 | 99.6 |
| 2010 | 2011 | 66,579,010 | 66,845,870 | 66,752,407 | 99.9 | 49,222 | 66,801,629 | 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, and a subtraction of any homestead exemptions.

(1) Taxes are levied and then collected in the subsequent year (these collections are current). Collections that occur after one year subsequent to the Tax Levy year are deemed "Noncurrent" and are displayed in this column.

Sources: DuPage County Treasurer/Collector's Office
DuPage County Clerk's Office

DuPage County, Illinois

DuPage County Sales Tax Revenues Last Ten Fiscal Years

I-9

| Fiscal Year | (CT) Unincorporated 1 Cent | (CST) Incorporated 1/4 Cent | RTA Sales Tax (1) | Total Sales Tax Revenues |
|-------------|----------------------------------|-----------------------------------|----------------------|--------------------------------|
| 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 | 38,097,171 | 47,750,949 | 91,724,381 |
| 2013 | 5,532,556 | 38,543,835 | 45,455,284 | 89,531,675 |
| 2012 | 5,612,894 | 36,773,765 | 43,488,082 | 85,874,741 |
| 2011 | 5,104,692 | 35,540,143 | 41,816,400 | 82,461,235 |

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

I-10

| Category | 2020 | | | | 2019 | | | | 2018 | | | |
|---------------------------------|-----------------------|----------------------------|----------------------|----------------------|-----------------------|----------------------------|----------------------|-----------------------|-----------------------|----------------------------|----------------------|----------------------|
| | 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 | \$ 664,564 | \$ 2,296,153 | \$ 3,202,230 | \$ 6,162,947 | \$ 682,671 | \$ 2,685,979 | \$ 3,549,244 | \$ 6,917,894 | \$ 666,218 | \$ 2,886,001 | \$ 3,686,393 | \$ 7,238,612 |
| Food | 70,160 | 1,917,458 | 5,912,306 | 7,899,924 | 69,948 | 2,040,552 | 5,452,275 | 7,562,775 | 73,127 | 2,069,622 | 5,334,597 | 7,477,346 |
| Drinking and eating places | 167,030 | 4,171,016 | 4,209,389 | 8,547,435 | 263,638 | 5,531,589 | 5,444,309 | 11,239,536 | 268,432 | 5,275,422 | 5,182,425 | 10,726,279 |
| Apparel | 16,102 | 1,057,348 | 1,055,082 | 2,128,532 | 18,469 | 1,701,996 | 1,667,919 | 3,388,384 | 51,660 | 1,777,806 | 1,729,814 | 3,559,280 |
| Furniture, household, and radio | 28,947 | 2,804,248 | 2,797,437 | 5,630,632 | 33,515 | 3,045,084 | 2,988,151 | 6,066,750 | 42,555 | 3,049,337 | 2,971,876 | 6,063,768 |
| Lumber, building, and hardware | 204,308 | 2,854,361 | 2,852,269 | 5,910,938 | 179,823 | 2,411,171 | 2,368,132 | 4,959,126 | 191,936 | 2,233,259 | 2,177,919 | 4,603,114 |
| Automotive and filling stations | 943,310 | 12,205,844 | 12,474,866 | 25,624,020 | 1,055,913 | 13,159,407 | 13,193,091 | 27,408,412 | 1,229,473 | 12,757,457 | 12,692,390 | 26,679,320 |
| Drugs and miscellaneous retail | 541,023 | 4,870,718 | 7,590,779 | 13,002,520 | 607,291 | 4,916,158 | 7,487,865 | 13,011,314 | 301,070 | 4,538,279 | 6,848,905 | 11,688,254 |
| Agriculture and all others | 1,029,775 | 7,411,177 | 8,110,966 | 16,551,919 | 1,213,281 | 7,912,322 | 8,489,836 | 17,615,439 | 1,146,962 | 8,165,106 | 8,576,688 | 17,888,756 |
| Manufacturers | 53,801 | 1,540,664 | 1,531,337 | 3,125,802 | 53,013 | 1,318,238 | 1,287,468 | 2,658,718 | 57,779 | 1,479,591 | 1,419,773 | 2,957,143 |
| Total | <u>\$ 3,719,022</u> | <u>\$ 41,128,986</u> | <u>\$ 49,736,661</u> | <u>\$ 94,584,669</u> | <u>\$ 4,177,561</u> | <u>\$ 44,722,497</u> | <u>\$ 51,928,290</u> | <u>\$ 100,828,348</u> | <u>\$ 4,029,212</u> | <u>\$ 44,231,880</u> | <u>\$ 50,620,780</u> | <u>\$ 98,881,872</u> |

Note 1: CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections). County Sales Tax (CT) amounts do not include the local use portion.

Note 2: CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).

Note 3: RTA - PA95-078 became law increasing sales tax to the county by .25 cents per dollar assessed on sales and services in DuPage County. Initial tax revenues began to be received in mid-year 2008 and reflect a partial annual total of RTA sales tax revenue. Amounts reported equal the portion of the RTA sales taxes retained by the County.

Note 4: The County's share of sales taxes shown above are net of administration fees applied by the State.

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 (Continued)
Last Ten Calendar Years

I-10

| Category | 2017 | | | | 2016 | | | | 2015 | | | |
|---------------------------------|-----------------------|----------------------------|----------------------|----------------------|-----------------------|----------------------------|----------------------|----------------------|-----------------------|----------------------------|----------------------|----------------------|
| | County Sales Tax (CT) | Countywide Sales Tax (CST) | RTA Sales Tax (RTA) | Total | County Sales Tax (CT) | Countywide Sales Tax (CST) | RTA Sales Tax (RTA) | Total | County Sales Tax (CT) | Countywide Sales Tax (CST) | RTA Sales Tax (RTA) | Total |
| General merchandise | \$ 647,443 | \$ 2,969,541 | \$ 3,803,293 | \$ 7,420,277 | \$ 618,438 | \$ 3,080,572 | \$ 3,949,645 | \$ 7,648,655 | \$ 590,103 | \$ 3,324,807 | \$ 4,432,692 | \$ 8,347,602 |
| Food | 85,681 | 1,964,954 | 5,274,449 | 7,325,083 | 89,308 | 1,858,751 | 5,047,388 | 6,995,447 | 117,432 | 1,686,256 | 4,778,639 | 6,582,327 |
| Drinking and eating places | 322,017 | 5,105,960 | 5,125,632 | 10,553,609 | 327,923 | 5,019,314 | 5,036,079 | 10,383,316 | 311,513 | 4,742,659 | 4,783,479 | 9,837,650 |
| Apparel | 24,088 | 1,806,227 | 1,793,902 | 3,624,217 | 15,942 | 1,840,645 | 1,826,348 | 3,682,936 | 16,529 | 1,819,148 | 1,816,299 | 3,651,977 |
| Furniture, household, and radio | 58,989 | 3,129,974 | 3,120,194 | 6,309,156 | 40,152 | 3,278,378 | 3,253,803 | 6,572,333 | 39,344 | 2,918,362 | 2,919,872 | 5,877,578 |
| Lumber, building, and hardware | 211,512 | 2,264,674 | 2,254,894 | 4,731,080 | 235,538 | 2,162,813 | 2,151,920 | 4,550,270 | 162,211 | 2,058,834 | 2,061,456 | 4,282,501 |
| Automotive and filling stations | 1,069,981 | 12,066,633 | 12,269,894 | 25,406,508 | 1,118,899 | 11,853,985 | 12,022,814 | 24,995,698 | 1,005,397 | 11,956,430 | 12,183,883 | 25,145,710 |
| Drugs and miscellaneous retail | 907,482 | 4,728,092 | 7,235,173 | 12,870,747 | 583,444 | 4,697,126 | 7,235,293 | 12,515,862 | 564,648 | 4,454,728 | 6,865,962 | 11,885,338 |
| Agriculture and all others | 962,921 | 7,704,384 | 8,368,138 | 17,035,443 | 981,740 | 7,663,353 | 8,067,355 | 16,712,449 | 1,066,501 | 7,781,910 | 8,299,771 | 17,148,182 |
| Manufacturers | 146,085 | 1,381,722 | 1,375,212 | 2,903,020 | 119,307 | 1,224,004 | 1,224,338 | 2,567,649 | 109,767 | 960,730 | 966,954 | 2,037,452 |
| Total | <u>\$ 4,436,199</u> | <u>\$ 43,122,162</u> | <u>\$ 50,620,779</u> | <u>\$ 98,179,140</u> | <u>\$ 4,130,693</u> | <u>\$ 42,678,941</u> | <u>\$ 49,814,982</u> | <u>\$ 96,624,615</u> | <u>\$ 3,983,446</u> | <u>\$ 41,703,864</u> | <u>\$ 49,109,006</u> | <u>\$ 94,796,316</u> |

DuPage County, Illinois

Sales Tax Collections by Category (Continued)
Last Ten Calendar Years

I-10

| Category | 2014 | | | | 2013 | | | | 2012 | | | |
|---------------------------------|-----------------------|----------------------------|----------------------|----------------------|-----------------------|----------------------------|----------------------|----------------------|-----------------------|----------------------------|----------------------|----------------------|
| | County Sales Tax (CT) | Countywide Sales Tax (CST) | RTA Sales Tax (RTA) | Total | County Sales Tax (CT) | Countywide Sales Tax (CST) | RTA Sales Tax (RTA) | Total | County Sales Tax (CT) | Countywide Sales Tax (CST) | RTA Sales Tax (RTA) | Total |
| General merchandise | \$ 461,625 | \$ 3,416,060 | \$ 4,417,871 | \$ 8,295,556 | \$ 449,835 | \$ 3,389,558 | \$ 4,121,737 | \$ 7,961,130 | \$ 478,957 | \$ 3,543,584 | \$ 4,318,948 | \$ 8,341,488 |
| Food | 78,008 | 1,443,697 | 4,467,100 | 5,988,806 | 71,212 | 1,458,371 | 4,382,697 | 5,912,280 | 70,559 | 1,430,518 | 4,323,737 | 5,824,814 |
| Drinking and eating places | 316,815 | 4,534,795 | 4,508,627 | 9,360,237 | 309,795 | 4,402,457 | 4,351,070 | 9,063,322 | 345,581 | 4,266,265 | 4,268,212 | 8,880,058 |
| Apparel | 13,437 | 1,820,430 | 1,795,732 | 3,629,600 | 15,658 | 1,804,721 | 1,769,046 | 3,589,425 | 17,520 | 1,785,010 | 1,770,671 | 3,573,202 |
| Furniture, household, and radio | 46,367 | 2,749,902 | 2,749,531 | 5,545,800 | 47,135 | 2,685,750 | 2,633,773 | 5,366,658 | 39,041 | 2,371,691 | 2,348,598 | 4,759,329 |
| Lumber, building, and hardware | 145,537 | 1,988,182 | 1,965,673 | 4,099,392 | 145,302 | 1,875,050 | 1,833,321 | 3,853,673 | 144,728 | 1,727,237 | 1,717,634 | 3,589,599 |
| Automotive and filling stations | 1,248,861 | 11,961,108 | 12,043,536 | 25,253,505 | 1,115,112 | 11,544,343 | 11,722,425 | 24,381,880 | 1,160,509 | 10,640,199 | 10,980,787 | 22,781,495 |
| Drugs and miscellaneous retail | 672,649 | 5,136,033 | 7,180,870 | 12,989,552 | 690,195 | 5,192,013 | 7,040,910 | 12,923,118 | 707,176 | 4,977,441 | 6,842,965 | 12,527,582 |
| Agriculture and all others | 996,499 | 6,514,167 | 7,097,647 | 14,608,313 | 908,964 | 5,635,837 | 6,401,524 | 12,946,325 | 1,053,620 | 5,347,482 | 5,807,084 | 12,208,187 |
| Manufacturers | 83,607 | 1,017,893 | 1,006,782 | 2,108,281 | 83,118 | 969,340 | 956,766 | 2,009,224 | 95,731 | 740,135 | 745,741 | 1,581,607 |
| Total | <u>\$ 4,063,405</u> | <u>\$ 40,582,267</u> | <u>\$ 47,233,369</u> | <u>\$ 91,879,042</u> | <u>\$ 3,836,326</u> | <u>\$ 38,957,440</u> | <u>\$ 45,213,269</u> | <u>\$ 88,007,035</u> | <u>\$ 4,113,421</u> | <u>\$ 36,829,562</u> | <u>\$ 43,124,378</u> | <u>\$ 84,067,361</u> |

DuPage County, IllinoisSales Tax Collections by Category (Continued)
Last Ten Calendar Years

I-10

| Category | 2011 | | | |
|---------------------------------|-----------------------------|----------------------------------|---------------------------|----------------------|
| | County Sales Tax (CT) | Countywide Sales Tax (CST) | RTA Sales Tax (RTA) | Total |
| General merchandise | \$ 358,339 | \$ 3,380,931 | \$ 4,078,547 | \$ 7,817,817 |
| Food | 69,436 | 1,475,047 | 4,250,199 | 5,794,682 |
| Drinking and eating places | 329,156 | 4,014,336 | 3,987,717 | 8,331,209 |
| Apparel | 131,818 | 1,846,780 | 1,877,586 | 3,856,184 |
| Furniture, household, and radio | 13,369 | 2,383,638 | 2,350,135 | 4,747,142 |
| Lumber, building, and hardware | 147,411 | 1,710,894 | 1,688,795 | 3,547,100 |
| Automotive and filling stations | 1,132,157 | 10,061,635 | 10,351,469 | 21,545,261 |
| Drugs and miscellaneous retail | 630,806 | 4,684,421 | 6,393,130 | 11,708,356 |
| Agriculture and all others | 835,592 | 5,338,166 | 5,692,330 | 11,866,088 |
| Manufacturers | 72,856 | 794,257 | 792,839 | 1,659,952 |
| Total | <u>\$ 3,720,938</u> | <u>\$ 35,690,105</u> | <u>\$ 41,462,747</u> | <u>\$ 80,873,790</u> |

DuPage County, Illinois

Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years

I-11

| Fiscal Year | Population (1) | Gross General Obligation Bonded Debt Outstanding (2) | Unamortized Bond Premium | Restricted Resources Available for Payment of Principal | Net General Obligation Bonded Debt Outstanding | Obligation Debt per Estimated Actual Value of Property (3) | Net General Obligation Debt Per Capita |
|-------------|----------------|------------------------------------------------------|--------------------------|---------------------------------------------------------|------------------------------------------------|------------------------------------------------------------|----------------------------------------|
| 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 |
| 2011 | 923,222 | 225,515,000 | - | 14,066,764 | 211,448,236 | 0.17 | 229.03 |

(1) Population figures are obtained from the U.S. Census Bureau and are estimated as of every July 1, 20XX.

(2) Included in Gross General Obligation Bonded Debt are the following: 1993 G.O. Refunding Bonds (Alternate Revenue Source - Jail Project); 1993 G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project); G.O. (Alternate) Bonds Series 2001 (Drainage Project); G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; G.O. Refunding Bonds (Alternate Revenue Source Jail Project) Series 2002; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002; G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005; Limited Tax G.O. Bonds (Courthouse Project), Series 2006; G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006; G.O. Limited Tax Certificates of Indebtedness, Series 2009; G.O. (Alternate Revenue Source), Series 2010; G.O. (Alternate Revenue Source) Series 2011; G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B.

For the year ending 11/30/2013, the G.O. (Alternate) Bonds Series 2001 (Drainage Project); the G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; the G.O. Refunding Bonds (Alternate Revenue Source Jail Project Series 2002; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002 bonds have fully matured and are included above for prior years' reference. In June 2015, the G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005 were refunded with the G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B Bonds. In 2016, the Limited Tax G.O. Bonds (Courthouse Project), Series 2006 were fully refunded with the Limited Tax G.O. Refunding (Courthouse Project), Series 2016 Bonds; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006 bonds were fully refunded with the G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project), Series 2016 Bonds. Beginning in FY18, the Gross General Obligation Bonded Debt Outstanding includes SSA #35, 2017 G.O. Debt Certificate

(3) See Schedule I-5 for the Assessed and Estimated Actual Values.

Dupage County, Illinois

Computation of Direct and Overlapping Debt
November 30, 2019

I-12

| Governmental Unit | Total Debt Outstanding (3) | Percentage Applicable To County (2) | Amount Applicable To County (1) |
|----------------------------------------|---------------------------------------|----------------------------------------------------|------------------------------------------------|
| Direct Debt | | | |
| DuPage County | \$ 137,893,149 | 100.00% | \$ 137,893,149 |
| Total direct debt | 137,893,149 | | 137,893,149 |
| Overlapping Debt | | | |
| Forest preserve | 83,399,601 | 100.00% | 83,399,601 |
| Cities and villages | (1) 9,441,269,725 | 6.91% | 652,776,210 |
| Townships | - | 100.00% | - |
| Parks | (1) 1,526,983,256 | 18.56% | 283,352,837 |
| Fire protection | 24,720,000 | 100.00% | 24,720,000 |
| Library | 44,570,000 | 24.11% | 10,744,034 |
| Special service | 22,158,300 | 98.04% | 21,723,024 |
| Grade schools | 398,019,517 | 91.70% | 364,972,424 |
| High schools | 493,914,184 | 60.18% | 297,261,646 |
| Unit schools | 651,301,323 | 79.34% | 516,738,780 |
| Community colleges | (1) 336,545,000 | 68.75% | 231,379,750 |
| Total overlapping debt | 13,022,880,906 | | 2,487,068,306 |
| Total direct debt and overlapping debt | \$ 13,160,774,055 | | \$ 2,624,961,455 |

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

I-13

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Assessed value of property (2014 Assessment) | \$ 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 | \$ 40,351,156,012 |
| Debt limit, 5.75% of assessed value | 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 | 2,320,191,471 |
| Debt applicable to limit: | | | | | | | | | | |
| Limited Tax General Obligation Bonds | 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 | 49,170,000 |
| Total debt applicable to limit | 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 | 49,170,000 |
| Legal debt margin | \$ 2,355,484,504 | \$ 2,266,808,614 | \$ 2,166,168,693 | \$ 2,046,405,315 | \$ 1,913,217,065 | \$ 1,825,422,924 | \$ 1,840,413,619 | \$ 1,946,618,384 | \$ 2,119,554,710 | \$ 2,271,021,471 |
| Total debt applicable to the limit as a percentage of debt limit | 1.19% | 1.34% | 1.50% | 1.63% | 1.85% | 2.33% | 2.39% | 2.33% | 2.21% | 2.12% |

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

I-14

| Fiscal Year | Governmental Activities | | | | | Business-Type Activities | | | | | |
|-------------|-------------------------|---------------|-----------------------|--------------------------|-------------------------------|--------------------------|-------------------------|---------------------------------|--------------------------|--------------------------------|------------------------|
| | General Obligation Debt | 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 | Total Outstanding Debt |
| 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 |
| 2011 | 225,515,000 | 83,095,000 | 4,290,000 | - | 312,900,000 | 13,790,000 | 2,122,614 | 2,601,895 | - | 18,514,509 | 331,414,509 |

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 agency 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 (Continued)
Last Ten Fiscal Years

I-14

| Fiscal Year | Total Personal Income (TPI) (In Thousands) | Total Personal Income Percentage (1) | Per Capital Personal Income (PCPI) | Total Per Capita Personal Income Percentage (3) | Estimated Property Value | Percentage of Actual Value of Taxable Property (2) |
|--------------------|-------------------------------------------------------|---------------------------------------------|-------------------------------------------|--------------------------------------------------------|---------------------------------|-----------------------------------------------------------|
| 2020 | N/A | N/A | N/A | N/A | \$ 124,504,739,730 | 0.118% |
| 2019 | \$ 69,345,500 | 400.482% | \$ 75,137 | 0.043% | 119,997,055,183 | 0.144% |
| 2018 | 67,684,237 | 340.528% | 72,889 | 0.037% | 114,858,790,577 | 0.173% |
| 2017 | 66,479,460 | 303.518% | 69,323 | 0.032% | 108,646,576,045 | 0.202% |
| 2016 | 61,404,832 | 252.411% | 66,072 | 0.027% | 101,802,693,063 | 0.239% |
| 2015 | 59,813,856 | 226.082% | 64,059 | 0.024% | 97,611,329,099 | 0.271% |
| 2014 | 56,600,761 | 198.921% | 60,684 | 0.021% | 98,472,313,321 | 0.289% |
| 2013 | 54,123,390 | 178.492% | 58,064 | 0.019% | 104,015,492,856 | 0.292% |
| 2012 | 52,971,536 | 168.449% | 57,082 | 0.018% | 113,195,963,441 | 0.278% |
| 2011 | 50,323,760 | 151.845% | 54,509 | 0.016% | 121,174,642,679 | 0.274% |

(1) Percentage of Total Personal Income is the ratio of Total Personal Income to the Total Outstanding Debt.

(2) Percentage of Actual Value of Taxable Property is the ratio of Total Outstanding Debt to the Estimated Property Value.

(3) Percentage of Per Capita Personal Income is the ratio of Per Capital Personal Income to the Total Outstanding Debt.

(4) Information is not available for 2020 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

I-15

| Fiscal Year | Gross Revenues (1) | Operating Expenses (2) | Net Revenue Available for Debt Service | Principal Retirements | Interest Payments | Total Debt Service Payments | Coverage Ratio |
|--------------------|---------------------------|-------------------------------|-----------------------------------------------|------------------------------|--------------------------|------------------------------------|-----------------------|
| 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 |
| 2011 | 19,997,298 | 16,763,684 | 3,233,614 | 810,000 | 573,138 | 1,383,138 | 2.34 |

(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 Years

I-16

| Calendar Year | Population (1) | Total Personal Income (in thousands) (TPI) (2, 3) | Per Capita Personal Income (PCPI) (2, 4) | Per Capita Income (2) | County Unemployment Rate (5) |
|---------------|----------------|---------------------------------------------------|------------------------------------------|-----------------------|------------------------------|
| 2020 | 918,595 | N/A | N/A | N/A | 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 | 4.7 |
| 2013 | 932,126 | 54,123,390 | 58,064 | 38,570 | 5.6 |
| 2012 | 927,987 | 52,971,536 | 57,082 | 38,398 | 7.4 |
| 2011 | 923,222 | 50,323,760 | 54,509 | 38,405 | 7.3 |

(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 and U.S. Census Bureau. 2020 numbers are not available for the County as of July 2021.

(3) Total Personal Income includes net earnings by place of residence; dividends, interest, and rent; and personal current transfer receipts received by the residents of DuPage.

(4) PCPI is calculated as the total personal income of the residents of an area divided by the population of the area. Per capita personal income is often used as an indicator of consumers' purchasing power and of the economic well-being of the residents of an area.

(5) Unemployment rate figures were obtained from the Illinois Department of Employment Security and are annual averages.

DuPage County, Illinois

Primary Employers

Current Year and Nine Years Ago

I-17

| 2020 | | | 2011 | | |
|------------------------------------------|----------------|----------------------------------------------------------|------------------------------------------|----------------|----------------------------------------------------------|
| Employer | Employees | Percentage of Total County (Jobs) Employment | Employer | Employees | Percentage of Total County (Jobs) Employment |
| Alexian Brothers-Ahs Midwest | 8,000 | 1.00% | Edward Hospital & Health Svc | 5,000 | 0.72% |
| Finkl Outdoor Services | 5,000 | 0.62% | College of DuPage | 4,800 | 0.69% |
| Continental Leasing Management, | 5,000 | 0.62% | BP America, Inc. | 4,000 | 0.58% |
| Advocate Health and Hospitals Cor | 4,000 | 0.50% | Elmhurst Memorial Healthcare | 3,600 | 0.52% |
| Giraffe Holding, Inc. | 4,000 | 0.50% | McDonald's Corporation | 3,000 | 0.43% |
| Samuel Holdings, Inc. | 3,500 | 0.44% | Argonne National Lab | 2,900 | 0.42% |
| All State Corporation | 3,500 | 0.44% | DuPage County | 2,852 | 0.41% |
| Footprint Acquisition LLC | 3,200 | 0.40% | Advocate Good Samaritan Hospit: | 2,500 | 0.36% |
| The University of Chicago | 3,000 | 0.37% | Ace Hardware | 2,000 | 0.29% |
| DuPage County | <u>2,887</u> | 0.36% | Navistar International Corp. | <u>1,800</u> | 0.26% |
| | <u>42,087</u> | 5.25% | | <u>32,452</u> | 4.67% |
| Total number of jobs in DuPage County | <u>801,376</u> | | Total number of jobs in DuPage County | <u>695,603</u> | |

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, IllinoisCounty Employment Statistics
Last Ten Fiscal Years

I-18

| Function | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|-------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Conservation and recreation | 36 | 38 | 36 | 34 | 32 | 29 | N/A | N/A | N/A | N/A |
| Educational services | 14 | 15 | 14 | 15 | 15 | 14 | 17 | 16 | 17 | 16 |
| General government | 330 | 333 | 339 | 347 | 353 | 363 | 337 | 354 | 365 | 345 |
| Highways, streets and bridges | 98 | 106 | 105 | 105 | 97 | 98 | 103 | 106 | 106 | 99 |
| Judicial | 530 | 552 | 551 | 544 | 607 | 633 | 657 | 656 | 664 | 628 |
| Health and public safety | 1,223 | 1,262 | 1,247 | 1,313 | 1,385 | 1,396 | 1,063 | 1,050 | 1,063 | 1,369 |
| Public service | 186 | 181 | 187 | 200 | 215 | 221 | 597 | 607 | 621 | 189 |
| Public works | 84 | 83 | 82 | 83 | 81 | 86 | 116 | 110 | 113 | 105 |
| Total | 2,501 | 2,570 | 2,561 | 2,641 | 2,785 | 2,840 | 2,890 | 2,899 | 2,949 | 2,751 |

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.

Note 4: In Fiscal Year 2015 the function roll up for each department was re-assessed. Fiscal Year 2015 and beyond reflects changes made to department's functional group categorization.

DuPage County, Illinois

Operating Indicators by Function
Last Ten Fiscal Years

I-19

| Function/Program | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------------------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| General Government | | | | | | | | | | |
| Supervisor of Assessments: | | | | | | | | | | |
| Real estate transfer declarations processed | 16,468 | 16,561 | 18,134 | 18,620 | 17,849 | 16,874 | 15,926 | 16,775 | 13,098 | 10,420 |
| Treasurer/Collector: | | | | | | | | | | |
| Real estate parcels billed | 321,614 | 321,324 | 322,468 | 326,002 | 325,761 | 321,732 | 321,374 | 324,988 | 325,256 | 325,107 |
| Public Services | | | | | | | | | | |
| Building and Zoning: | | | | | | | | | | |
| Building permits issued | 3,935 | 4,320 | 3,808 | 3,522 | 3,438 | 3,047 | 3,072 | 2,850 | 2,838 | 2,397 |
| Inspections conducted | 18,209 | 17,375 | 18,089 | 11,830 | 11,492 | 10,921 | 13,225 | 14,369 | 12,433 | 11,870 |
| Human Services: | | | | | | | | | | |
| Individual senior citizens served | 28,691 | 21,600 | 19,582 | 18,353 | 20,365 | 20,733 | 19,919 | 19,106 | 18,942 | 18,640 |
| Clients handled by the Information Referral Specialist | 45,625 | 46,255 | 46,807 | 47,141 | 43,689 | 22,165 | 27,125 | 27,825 | 37,245 | 36,948 |
| Family Self Sufficiency Program clients | 260 | 285 | 257 | 238 | 366 | 333 | 348 | 416 | 567 | 452 |
| Rides provided by paratransit | 24,728 | 42,841 | 43,070 | 44,553 | 46,352 | 41,880 | 42,151 | 42,435 | 36,622 | 40,887 |
| Telephone calls handled by DPCO customer service | 61,509 | 75,645 | 79,465 | 78,223 | 82,534 | 87,875 | 100,850 | 101,583 | 105,689 | 113,047 |
| Psychological Services counseling clients served | N/A | N/A | N/A | 2,004 | 1,511 | 1,595 | 1,576 | 1,930 | 1,916 | 1,590 |
| Adult clients served at the Family Center | 2,560 | 3,646 | 3,350 | 3,548 | 3,306 | 3,160 | 3,660 | 3,859 | 3,823 | 3,829 |
| Conservation and Recreation | | | | | | | | | | |
| Stormwater: ¹¹ | | | | | | | | | | |
| Acres of Land Maintained | 691 | 691 | 685 | 414 | - | - | - | - | - | - |
| Flood operations | 3 | 5 | 6 | 6 | - | - | - | - | - | - |
| Outfalls monitored | 983 | 1,375 | 745 | 375 | - | - | - | - | - | - |
| Spill/IDDE Response | 33 | 15 | 15 | 8 | - | - | - | - | - | - |
| Stormwater management permits reviewed ⁶ | 226 | 213 | 330 | 181 | 166 | 173 | 196 | 197 | 173 | 185 |
| Stormwater management permits issued ⁶ | 138 | 119 | 124 | 88 | 80 | 79 | 73 | 100 | 86 | 86 |
| Flood elevation requests | 38 | 65 | 59 | 65 | - | - | - | - | - | - |
| Highway, Streets and Bridges | | | | | | | | | | |
| Transportation and Highways: | | | | | | | | | | |
| Lane-miles maintained | 967 | 965 | 965 | 971 | 972 | 972 | 971 | 969 | 964 | 943 |
| New lane-miles | 2 | - | (6) | (1) | 0 | 1 | 2 | 5 | 10 | - |
| Highway permits processed | 547 | 471 | 464 | 506 | 527 | 572 | 604 | 457 | 481 | 394 |
| Number of bridges inspected | 24 | 18 | 23 | 20 | 21 | 13 | 4 | 14 | 13 | 12 |
| Miles of multi-purpose trail system maintained | 96 | 96 | 94 | 94 | 94 | 94 | 94 | 93 | 93 | 93 |
| Impact fee permits processed | 295 | 354 | 400 | 436 | 470 | 502 | 450 | 429 | 311 | 264 |
| Wireless (small cell) permits processed | 11 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Judicial | | | | | | | | | | |
| Circuit Court : | | | | | | | | | | |
| Traffic cases | 65,282 | 105,254 | 105,344 | 107,968 | 108,742 | 115,568 | 133,542 | 135,179 | 144,569 | 154,025 |
| Cases other than traffic | 30,132 | 40,499 | 41,497 | 43,404 | 41,390 | 43,554 | 46,784 | 49,795 | 57,954 | 60,561 |
| State's Attorney: | | | | | | | | | | |
| Criminal Prosecutions Bureau: | | | | | | | | | | |
| Number of felony trials by the Criminal Division | 48 | 84 | 67 | 54 | 60 | 74 | 53 | 56 | 71 | 76 |
| Domestic Violence and Child Abuse Unit cases initiated ⁵ | 84 | 97 | N/A | 54 | 90 | 100 | 73 | 71 | 127 | 100 |
| Juvenile Trial Division cases processed | 253 | 535 | 473 | 502 | 656 | 759 | 893 | 810 | 910 | 876 |
| Investigations Unit cases opened | 75 | 81 | 73 | 32 | 32 | 33 | 44 | 50 | 43 | 55 |
| Civil Bureau: | | | | | | | | | | |
| Number of files opened | 176 | 236 | 109 | 296 | 276 | 329 | 351 | 339 | 452 | 301 |
| Children's Advocacy Center: | | | | | | | | | | |
| Number of cases opened | 414 | 448 | 484 | 420 | 440 | 425 | 424 | 433 | 509 | 359 |
| Number of individuals services provided to ¹² | ** | 1,314 | 1,482 | 1,513 | 1,474 | 1,352 | 1,546 | 2,132 | 2,048 | 1,834 |
| Appeals Division: | | | | | | | | | | |
| Appeals filed (by and against State's Attorney) | 64 | 107 | 112 | 112 | 102 | 123 | 270 | 205 | 161 | 159 |
| Health and Public Safety | | | | | | | | | | |
| Animal Services: ⁹ | | | | | | | | | | |
| Total animal intake | 1,689 | 2,091 | 2,218 | 2,460 | 2,218 | 2,338 | 2,845 | 3,144 | 3,438 | 3,940 |
| Total animals adopted, transferred or returned to owner | 1,469 | 1,635 | 1,859 | 1,781 | 1,551 | 1,570 | 1,831 | 1,946 | 2,124 | 2,172 |
| Live release rate all animals ¹⁰ | 87.00% | 82.66% | 84.23% | 76.21% | 74.86% | 70.15% | 67.97% | 65.87% | 63.48% | 57.05% |

DuPage County, Illinois

Operating Indicators by Function
Last Ten Fiscal Years

I-19

| Function/Program | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|------------------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Sheriff: | | | | | | | | | | |
| Patrol Division calls for service | 61,182 | 43,494 | 41,104 | 42,176 | 46,917 | 46,664 | 48,365 | 49,971 | 53,836 | 50,868 |
| Forensic Investigation Division, | | | | | | | | | | |
| Crime scenes processed | 1,586 | 1,543 | 1,557 | 1,570 | 1,561 | 1,175 | 1,265 | 1,445 | 1,525 | 1,571 |
| Detective Division incident reports | 1,584 | 3,255 | 3,717 | 3,351 | 3,752 | 3,563 | 3,339 | 4,965 | 5,667 | 6,203 |
| Tactical Narcotics Team, investigations | N/A | N/A | N/A | N/A | N/A | N/A | 57 | 126 | 96 | 70 |
| Street value of drug seizures (in millions) | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 6 | 5 | 4 |
| Crime laboratory criminal cases processed | 1,703 | 1,430 | 1,381 | 1,286 | 1,495 | 1,613 | 1,755 | 2,054 | 2,657 | 3,653 |
| Civil Division items processed | 13,215 | 19,496 | 20,297 | 19,134 | 21,682 | 22,262 | 25,300 | 27,000 | 42,440 | 33,000 |
| County jail average daily population ³ | 432 | 524 | 539 | 623 | 648 | 648 | 681 | 758 | 774 | 750 |
| Citations ⁷ | 2,680 | 2,746 | 3,408 | 4,670 | 6,045 | 6,102 | 7,101 | N/A | N/A | N/A |
| Driving under the influence (DUI) ⁷ | 77 | 46 | 56 | 64 | 88 | 83 | 129 | N/A | N/A | N/A |
| Health Department: | | | | | | | | | | |
| Immunizations ¹² | 6,234 | 8,940 | 9,051 | 9,727 | 11,307 | 9,465 | 8,282 | 8,282 | 12,046 | 16,199 |
| Food inspections and consultations ¹² | 6,568 | 13,986 | 9,723 | 4,946 | 6,756 | 9,227 | 10,250 | 10,250 | 10,506 | 12,588 |
| Mental health patients served ¹² | 6,831 | 7,300 | 6,943 | 7,805 | 7,698 | 6,074 | 13,810 | 13,473 | 13,398 | 16,818 |
| Coroner: | | | | | | | | | | |
| Death investigation cases | 6,765 | 5,716 | 5,512 | 5,295 | 5,296 | 5,055 | 4,875 | 4,726 | 4,361 | 4,506 |
| Homeland Security and Emergency Management: | | | | | | | | | | |
| Planning Unit: ^{4, 8} | | | | 21 | 18 | 82 | 87 | 20 | 50 | 48 |
| Planning hours | 3,213 | 2,674 | 4,858 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Planned Events Support ⁴ | - | 2 | 17 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Plans Developed/Updated & Meetings: ⁴ | | | | | | | | | | |
| Plans developed | 12 | 4 | 6 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Planning meetings / External Stakeholders | 25 | 75 | 111 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Operations: ⁸ | | | | 20 | 49 | N/A | N/A | N/A | N/A | N/A |
| Operations hours | 4,596 | 2,222 | 588 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| External Affairs Unit: ^{4, 8} | | | | 74 | 187 | 152 | 136 | 116 | 75 | 36 |
| Presentations | 4 | 7 | 21 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| EOC Activations: ⁸ | | | | 11 | 7 | 5 | N/A | N/A | N/A | N/A |
| Activations | 8 | 2 | 2 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Incidents reported | 58 | - | 4 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Training and Exercise Unit: ^{4, 8} | | | | 35 | 61 | 53 | 68 | 63 | 62 | 51 |
| Internal training sessions | 30 | 55 | 68 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Internal exercises | 46 | 5 | 12 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| External exercises | 22 | 29 | 14 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Training courses | 22 | 60 | 18 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Public Health: ⁸ | | | | 54 | 81 | N/A | N/A | N/A | N/A | N/A |
| Public Health hours | 12,690 | 9,176 | 11,234 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Homeland Security cases | 108 | 129 | 76 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Technology and Special Projects Unit ^{4, 8} | N/A | 495 | N/A | 113 | 181 | 86 | 131 | 58 | 49 | 20 |
| Administration ^{4, 8} | N/A | 4,169 | N/A | 15 | 24 | 55 | 41 | 29 | 14 | 41 |
| Incident reports ^{4, 8} | 58 | 31 | N/A | 90 | 77 | 63 | 67 | 58 | 43 | 53 |
| Emergency scene responses ^{4, 8} | 4 | N/A | N/A | N/A | N/A | 5 | N/A | N/A | N/A | N/A |
| Care Center: | | | | | | | | | | |
| Patient days | 106,178 | 115,988 | 117,762 | 119,177 | 118,417 | 114,793 | 117,889 | 117,057 | 117,833 | 116,009 |
| Residents receiving care | 442 | 608 | 670 | 598 | 603 | 551 | 555 | 599 | 622 | 654 |
| Public Works | | | | | | | | | | |
| Waterworks and Sewerage Systems: | | | | | | | | | | |
| Sewer customers | 36,529 | 36,471 | 36,301 | 36,122 | 35,963 | 35,825 | 35,641 | 35,499 | 35,463 | 35,210 |
| Gallons billed to sewer customers ¹ | 3.6 | 3.4 | 3.5 | 3.6 | 3.4 | 3.6 | 3.5 | 3.8 | 4.2 | 3.8 |
| Water customers | 3,739 | 3,719 | 3,703 | 3,340 | 3,324 | 3,309 | 3,273 | 3,214 | 3,170 | 3,111 |
| Gallons of water sold (billed) ² | 383.0 | 358.0 | 340.0 | 350.0 | 339.0 | 343.0 | 340.0 | 347.0 | 514.0 | 468.0 |

¹ In billions

² In millions

³ Estimated from monthly amounts

⁴ 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.

⁵ Psychological services were transferred to the Health Department in early 2018.

⁶ 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.

⁷ Starting in 2014 information specifying total citations and DUI's processed were included.

⁸ 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.

⁹ In 2017 Animal Care and Control updated their indicators to reflect all animals transacting through the department.

¹⁰ Live Release Rate is calculated as [Positive Outcomes / (Positive Outcomes + Adjusted Total Euthanasia)]

¹¹ 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

¹² Statistics materially distorted by COVID-19 restrictions

Source: Various County departments

DuPage County, Illinois

Capital Asset Statistics by Function
Last Ten Fiscal Years

I-20

| Function/Program | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
|---------------------------------------------|------|------|------|------|------|------|------|------|------|------|
| General Government | | | | | | | | | | |
| Building | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 |
| Capital plant, vehicles | 17 | 17 | 17 | 17 | 20 | 19 | 17 | 18 | 18 | 15 |
| County clerk, vehicles | - | - | - | - | - | - | - | - | - | - |
| Data processing, vehicles | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| Finance, vehicles | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Security, vehicles | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Election Commission, vehicles | 3 | 2 | 1 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| Highway, Streets and Bridges | | | | | | | | | | |
| Building | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Vehicles | 118 | 122 | 129 | 129 | 152 | 141 | 135 | 146 | 117 | 118 |
| Judicial | | | | | | | | | | |
| Building | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 |
| Youth Home, vehicles | - | - | - | - | - | - | 3 | 3 | 3 | 1 |
| State's Attorney, vehicles | 15 | 16 | 15 | 15 | 18 | 16 | 21 | 23 | 19 | 20 |
| Public Defender, vehicles | 4 | 4 | 4 | 4 | 4 | N/A | N/A | N/A | N/A | N/A |
| Health and Public Safety | | | | | | | | | | |
| Building | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 6 |
| Animal Control, vehicles | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Coroner, vehicles | 7 | 7 | 7 | 7 | 7 | 7 | 13 | 13 | 9 | 10 |
| Jail, vehicles | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 4 |
| Office of Emergency Management, vehicles | 5 | 5 | 6 | 6 | 7 | 7 | 7 | 7 | 8 | 7 |
| Sheriff, vehicles | 190 | 186 | 186 | 198 | 195 | 198 | 197 | 194 | 199 | 203 |
| Public Service | | | | | | | | | | |
| Building | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Economic Development and Planning, vehicles | 12 | 12 | 12 | 11 | 13 | 15 | 13 | 11 | 14 | 14 |
| Human Services, vehicles | 7 | 7 | 6 | 6 | 6 | - | - | - | - | - |
| Community Development, vehicles | 1 | 1 | 1 | 1 | N/A | N/A | N/A | N/A | N/A | N/A |
| Public Works | | | | | | | | | | |
| Building | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| Drainage, vehicles | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 | 1 |
| Stormwater, vehicles | 16 | 16 | 13 | 13 | 9 | 9 | 9 | 9 | 6 | 6 |
| Total buildings | 30 | 30 | 30 | 30 | 31 | 31 | 31 | 31 | 29 | 28 |
| Total vehicles | 410 | 410 | 412 | 421 | 444 | 425 | 428 | 437 | 407 | 411 |

Source: DuPage County capital assets database

DuPage County, Illinois

Water and Sewerage System of DuPage County, Illinois
 Required Information for Continuing Disclosure Undertaking
 November 30, 2020

I-21

| | Customers | | | | | | | | | |
|-------------------------|-----------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | Total Metered Sewer and Water Customers | | | | | | | | | |
| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Metered sewer customers | 36,529 | 36,471 | 36,301 | 36,122 | 35,963 | 35,289 | 35,641 | 35,499 | 35,465 | 35,210 |
| Metered water customers | 3,739 | 3,719 | 3,703 | 3,340 | 3,324 | 3,309 | 3,273 | 3,214 | 3,174 | 3,111 |

Top 10 Sewer Customers
December 2019 through November 2020

| Customer | Annual Total |
|-------------------------------------------------|--------------|
| Four Lakes Development | \$ 248,049 |
| Willow Lake Lombard LLC/Globetrotters Inter Inc | 232,751 |
| Hinsdale Lake/Lamar | 220,249 |
| EL-AD Windsor Lakes LLC | 168,496 |
| Alcatel-Lucent | 132,673 |
| Farmingdale Condos | 124,801 |
| M&M /Accounts Payable | 118,739 |
| Stratford Green | 104,875 |
| Wilson Danada LLC | 92,634 |
| Aramark Cleanroom Services | 85,123 |

Top 10 Water Customers
December 2019 through November 2020

| Customer | Annual Total |
|------------------------------------------------|--------------|
| Hinsdale Lake/Lamar | \$ 541,663 |
| Willow Lake Lombard LLC/Globetrotters | 289,311 |
| Stratford Green | 257,688 |
| Waterfall Glen Condominium Association | 172,609 |
| Hinsdale Pt. Condo Association | 171,869 |
| Royce Realty/Accounts Payable | 58,551 |
| Champagne Lodge/Robert Hansen | 41,613 |
| Riverglen Condo Association/Baum Property Mgmt | 32,708 |
| Royce Apartments | 31,661 |
| Buchanan Energy LLC | 23,229 |

Source: Water and Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2020

DuPage County, Illinois

Water and Sewerage System of DuPage County, Illinois
 Required Information for Continuing Disclosure Undertaking (Continued)
 November 30, 2020

I-21

| | Consumption Data | | | | | | | | | |
|--------------------------|-------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | Total Gallons Billed (In Millions) | | | | | | | | | |
| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Sewer billed consumption | 3,584 | 3,386 | 3,498 | 3,648 | 3,395 | 3,467 | 3,484 | 3,766 | 4,192 | 3,775 |
| Water billed consumption | 383 | 358 | 340 | 350 | 339 | 344 | 340 | 347 | 373 | 351 |

Rates
Sewer Service Rates
Effective 1/1/2020

| | |
|---------------------------------------------|---------|
| Sewer service charges per 1,000 gallons | \$ 3.32 |
| Sewer maintenance charges per 1,000 gallons | 1.17 |

The calculation of the 2 month sewer bill for a customer using
 8,000 gallons of water per month would be as follows:

| | |
|--------------------------------------------------------------------------------------|-----------------|
| Base charge, billing | \$ 4.39 |
| Base charge, meter reading | 2.05 |
| User charge | 53.12 |
| Sewer maintenance charge | 18.72 |
| Amount billed to a customer connected to a system maintained sewer (2 month bill) | <u>\$ 78.28</u> |

Water Service Rates
Effective 1/1/2020

| | |
|-------------------------------------------|---------------------------|
| Southeast Regional Water Facility (SERWF) | \$10.23 per 1,000 gallons |
| North Regional Water Facility (NRWF) | \$6.67 per 1,000 gallons |
| Steeple Run | \$10.23 per 1,000 gallons |
| Greene Road | \$10.23 per 1,000 gallons |
| Glen Ellyn Heights | \$10.23 per 1,000 gallons |
| York Center | \$10.23 per 1,000 gallons |

Source: Water and Sewerage System of DuPage County, Illinois Audited Financial Report
 as of and for the Year Ended November 30, 2020