

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR ENDED NOVEMBER 30, 2019



180 Years

1839

Submitted by:
Stanley J. Spera
Interim Chief Financial Officer

2019

DUPAGE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2019**

**Submitted by:
Stanley J. Spera, Interim Chief Financial Officer
Jack T. Knuepfer Building
421 N. County Farm Road
Wheaton, Illinois 60187**

Telephone: (630) 407-6100

DUPAGE COUNTY, ILLINOIS

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FINANCE

630-407-6100

www.dupageco.org/finance

June 17, 2020

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 (CAFR) for DuPage County, Illinois (County) for fiscal year ended November 30, 2019 is hereby presented. The CAFR 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. I believe 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 Virchow Krause, LLP (Baker Tilly), is included in the Financial Section of the CAFR. 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, 2019. Also, in accordance with Section 13.3 of the *FY19 Uniform Grant Agreement*, an audit of the "*Consolidated Year End Financial Report*" was performed as of November 30, 2019.

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 auditors' 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, 2019 was 922,921, making it the second most populous county in the State.

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

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

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

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

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

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

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

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

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

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

BUDGET PROCESS

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

The General Fund's annual budget is a balanced budget whereby anticipated expenditures, including transfers, are equal to anticipated revenues. The budgeted goal for fiscal year-end cash balance in the General Fund is to be at least 25% of total expenditures plus the following fiscal year's expected transfers to other Funds. The General Fund provides for reserves that may only be used in the event of a major emergency or in a time of economic distress to help stabilize County operations. A 2/3rds majority vote of the County Board is required to use funds from reserves to balance the budget. Since the adopted General Fund budget for FY2020 is \$183,814,017, the required 25% minimum cash reserve for FY2020 is \$45,953,504. At November 30, 2019, the General Fund cash and investments balance was \$70,199,718, which is projected to be adequate to maintain the required minimum cash reserve throughout FY2020.

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, ECONOMIC OUTLOOK AND CARES ACT

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. Fiscal Year 2019 was another relatively strong year of economic development in DuPage County. The continued demand for quality industrial space was transformed into more than 3.3 million square feet of added and/or expanded space during the year. Additionally, the number of building permits issued during FY2019 increased by 13% from prior year. This is the highest percentage increase in the number of building permits issued since FY2011.

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 2018 shows the County average of \$88,700 compared to the State and U.S. averages of \$65,000 and \$63,700, respectively. Approximately 50% 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 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 and CARES Act

Counties across the nation are facing extreme budgetary impacts in lost revenue and additional expenditures in response to and recovery from COVID-19. This pandemic, and related stay at home orders, has created detrimental impacts to the State of Illinois' economy that will have negative effects on state and local revenues. It is predicted that the County will experience decreases in sales tax revenues; decreases in charges for services and fees revenues; and decreases in federal, state, and other governmental revenues in FY2020 and FY2021.

Sales tax revenues, which are highly sensitive to the business cycle, will be greatly impacted as a direct result of the stay at home orders and closing of nonessential businesses. These unprecedented moves have slowed down the economy. As DuPage County relies heavily on sales tax revenues, which are budgeted to be \$100.6 million for FY2020, it is planning for a significant impact as a result of the predicted decreases in sales tax revenues.

The County's charges for services revenue was approximately \$34.3 million for FY2019. Court system fines and fees accounted for \$14.0 million of this revenue, while recording fees accounted for \$3.0 million. With limited court operations for a period of time during FY2020, and possible declines in property sales, the County will experience a significant decrease in charges for services revenue in FY2020.

The National Association of Counties (NACo) recently provided preliminary forecasts for various federal, state, and/or other governmental revenues that may significantly impact the County's FY2020 and FY2021 budgets. Preliminary forecasts were made for personal property replacement tax, motor fuel tax, and income tax revenues. The County anticipates decreases in these revenue categories in FY2020 and FY2021.

All County departments and agencies are taking steps to review and reduce expenditures in order to mitigate these anticipated decreases in revenue.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was signed into law on March 27, 2020, provides, in part, for reimbursement to local governments for necessary expenditures that have been incurred in response to the COVID-19 pandemic. The County requested direct payment from the U.S. Department of the

Treasury (U.S. Treasury), pursuant to Section 601(b) of the Social Security Act, and was advanced approximately \$161.0 million at the end of April 2020. The County will use these funds for costs that are:

- a. necessary expenditures incurred in response to the public health emergency with respect to the COVID-19 pandemic; and
- b. not accounted for in the County's Fiscal Year 2020 budget that was in effect as of March 27, 2020; and
- c. incurred during the period beginning on March 1, 2020 and ending on December 30, 2020.

The funds will be used in FY2020 to partially mitigate the public health and economic impact on the County and its residents.

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, 2019, the County had \$158.3 million of fixed and variable rate general obligation bonds. The County's debt service requirements for FY2019 was \$30.5 million. If the County does not issue any additional bonds in the next several years, its debt service requirements will dramatically decrease by approximately \$14.0 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 \$143 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, 2019, the County's available borrowing authority under the Statute is \$2.3 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 Plan is scheduled to be reviewed in FY2020. The focus of the major initiatives for FY2020 and FY2021 will primarily be on mitigating the public health and economic impact of the pandemic.

INDEPENDENT AUDITS

Baker Tilly Virchow Krause, LLP (Baker Tilly) conducted the audits of the basic financial statements for Fiscal Year 2019 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 2019 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, 2019 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>.

The *"Comprehensive Annual Financial Report"* for the DuPage Airport Authority may be viewed at the Airport Authority's website at www.dupageairport.com.

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"* (CAFR) for the Fiscal Year Ended November 30, 2018. It was the 33rd consecutive year that the County was awarded this Certificate. To be awarded the Certificate, the County's CAFR 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 FY2019 CAFR 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 *"FY2019 Financial Plan"* for the 15th 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 Virchow Krause, 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,


Stanley J. Spera

Interim Chief Financial Officer

DU PAGE COUNTY, ILLINOIS

ELECTED OFFICIALS
AS OF NOVEMBER 30, 2019

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.

DISTRICT 3

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

DISTRICT 4

ECKHOFF, GRANT
ELLIOTT, TIM
OZOG, MARY FITZGERALD

DISTRICT 5

COVERT, SADIA
DESART, DAWN
HEALY, JAMES

DISTRICT 6

LARSEN, ROBERT L.
RUTLEDGE, SHEILA
ZAY, JAMES F., JR.

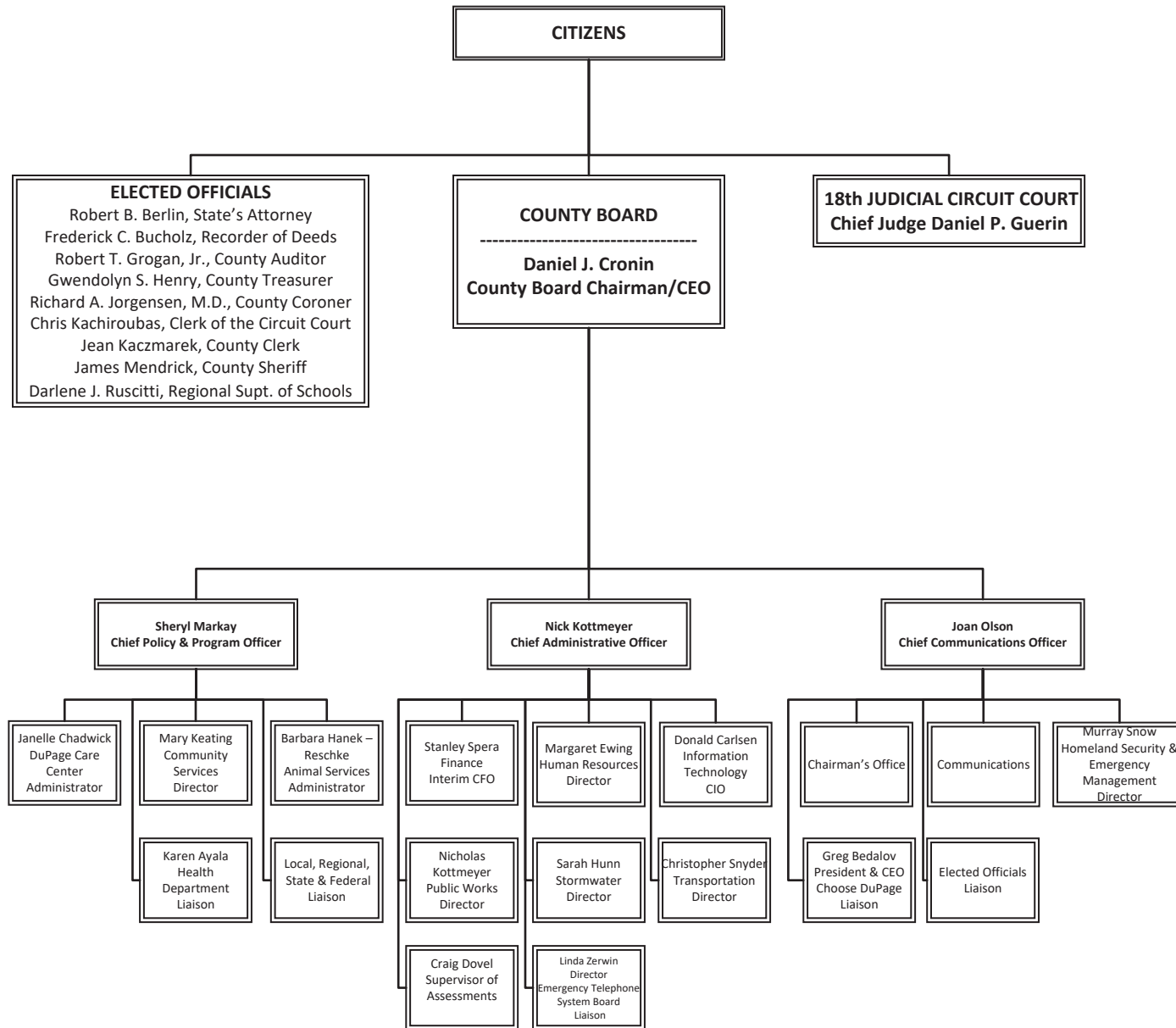
OTHER ELECTED OFFICIALS

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.
GROGAN, JR., ROBERT T.
HENRY, GWENDOLYN S.
JORGENSEN, MD, RICHARD
KACHIROUBAS, CHRIS
KACZMAREK, JEAN
MENDRICK, JAMES
RUSCITTI, DARLENE J.

DuPage County, Illinois

Organizational Summary



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, 2018

Christopher P. Morrell

Executive Director/CEO

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of DuPage County, Illinois, as of and for the year ended November 30, 2019, 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, 2019 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, 2019 was conducted for the purpose of forming opinions on the financial statements that collectively comprise DuPage County's basic financial statements. The supplementary information for the year ended November 30, 2019 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, 2019, and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole for the year ended November 30, 2019.

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, 2018 (not presented herein), and have issued our report thereon dated May 22, 2019, 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, 2018 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 2018 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2018 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, 2018.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2020 on our consideration of DuPage County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of DuPage County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering DuPage County's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Oak Brook, Illinois
June 17, 2020

**DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019**

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, 2019. We encourage readers to consider the information presented here in conjunction with the transmittal letter, financial statements, and notes to the financial statements.

FY 2019 FINANCIAL HIGHLIGHTS

- Total expenses for governmental activities decreased by \$15.8 million from prior year, primarily due to decreased pension expense. Governmental Fund expenses/expenditures decreased by approximately \$13.0 million primarily due to decreased capital project expenditures as two capital projects were completed in FY2018, while there were no significant capital projects implemented in FY2019.
- The County's net position increased by \$7.5 million during FY2019. The decrease in unrestricted (deficit) net position of nearly \$16.0 million significantly contributed to the overall increase. The County's net investment in capital assets and restricted net position decreased by approximately \$6.0 million and \$3.0 million, respectively.
- The primary government's actual expenditures/expenses of \$428.1 million were \$5.7 million lower than the total operating budget of \$433.8 million. Approximately \$3.7 million of this favorable variance was due to lower than expected personnel costs and contractual services expenses.
- The County moved the \$4.0 million that was to be set aside in FY2019 for first year costs of the new property tax system and the capital cost of a new phone system to FY2020.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

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 (CAFR) 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.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

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.

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 CAFR. 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.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

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.
- Department of Housing and Urban Development Fund - The Department of Housing and Urban Development Fund accounts for federal government funds received and expended for the development of viable urban communities in low-to-moderate income areas. This Fund also accounts for the funding provided to very low-income families to assist them in securing decent and safe rental housing.

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.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

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

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. While the Schedule of Changes in the Total OPEB Liability and Related Ratios is required to present information for the current and two preceding actuarial valuations, due to implementation of GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" in FY2018, information is available only for the current and preceding actuarial valuations.

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.

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 \$817.4 million at November 30, 2019, which represented an increase of \$7.5 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.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

The following is a comparative Summary Statement of Net Position for the County for FY2019 and FY2018.

DuPage County, Illinois Summary Statement of Net Position Year Ended November 30 (in millions)						
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>	
	2019	2018	2019	2018	2019	2018
<u>ASSETS</u>						
Current and other assets	\$ 410.1	\$ 385.3	\$ 23.2	\$ 22.3	\$ 433.3	\$ 407.6
Capital assets, net	<u>785.6</u>	<u>812.3</u>	<u>93.4</u>	<u>94.4</u>	<u>879.0</u>	<u>906.7</u>
Total Assets	<u>1,195.7</u>	<u>1,197.6</u>	<u>116.5</u>	<u>116.7</u>	<u>1,312.3</u>	<u>1,314.3</u>
Deferred outflows of resources	<u>155.2</u>	<u>47.6</u>	<u>3.0</u>	<u>0.7</u>	<u>158.2</u>	<u>48.3</u>
Total assets and deferred outflows	<u>1,351.0</u>	<u>1,245.2</u>	<u>119.5</u>	<u>117.4</u>	<u>1,470.5</u>	<u>1,362.6</u>
<u>LIABILITIES</u>						
Current and other liabilities	89.5	83.2	6.9	6.9	96.4	90.1
Long-term liabilities	<u>455.6</u>	<u>300.6</u>	<u>16.1</u>	<u>13.9</u>	<u>471.7</u>	<u>314.5</u>
Total Liabilities	<u>545.1</u>	<u>383.8</u>	<u>23.0</u>	<u>20.8</u>	<u>568.1</u>	<u>404.6</u>
Deferred inflows of resources	<u>84.7</u>	<u>146.3</u>	<u>0.3</u>	<u>1.9</u>	<u>85.1</u>	<u>148.2</u>
Net Position						
Net investment in capital assets	619.5	625.7	82.7	82.1	702.2	707.8
Restricted	119.1	121.5	5.5	5.7	124.6	127.2
Unrestricted (deficit)	<u>(17.4)</u>	<u>(32.1)</u>	<u>8.0</u>	<u>7.0</u>	<u>(9.4)</u>	<u>(25.1)</u>
Total Net Position	<u>\$ 721.1</u>	<u>\$ 715.1</u>	<u>\$ 96.2</u>	<u>\$ 94.8</u>	<u>\$ 817.4</u>	<u>\$ 809.9</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 decrease in the County's net investment in capital assets of \$5.6 million was due to a net decrease in depreciated capital assets of \$27.7 million and a \$21.7 million decrease in the amount of outstanding capital-related debt, excluding unspent bond proceeds of \$0.3 million.

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 III D and III F to the Financial Statements.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

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, 2019 was \$124.6 million, or 15% of total net position, which is relatively consistent with prior year. Approximately 2/3rds 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, 2019 was a \$9.4 million deficit. This deficit decreased by \$15.7 million from prior year. The unrestricted deficit net position of \$25.1 million at November 30, 2018 was primarily due to the implementation of GASB Statement No 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which resulted in a \$11.1 million decrease in beginning net position.

It should be noted that the unrestricted deficit net position is not an indication that the County does not have available resources to meet its short-term obligations in a timely manner.

The following schedule of Revenues, Expenses, and Changes in Net Position is a comparative schedule for Governmental Activities and Business-Type Activities for FY2019 and FY2018.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

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	
	2019	2018	2019	2018	2019	2018
REVENUES						
<u>Program Revenues</u>						
Charges for services	\$ 75.6	\$ 78.9	\$ 25.7	\$ 25.5	\$ 101.3	\$ 104.3
Operating grants and contributions	90.9	86.6	-	-	90.9	86.6
Capital grants and contributions	1.1	1.1	1.5	3.0	2.7	4.1
Total Program Revenues	<u>167.6</u>	<u>166.6</u>	<u>27.2</u>	<u>28.4</u>	<u>194.8</u>	<u>195.0</u>
<u>General Revenues</u>						
Taxes:						
Property taxes	67.4	68.1	-	-	67.4	68.1
County sales taxes	104.1	102.6	-	-	104.1	102.6
Local gasoline taxes	19.7	20.0	-	-	19.7	20.0
Other taxes	4.7	5.0	-	-	4.7	5.0
State-shared program revenues:						
Income taxes	10.3	9.2	-	-	10.3	9.2
Personal property replacement taxes	3.8	3.0	-	-	3.8	3.0
Total Tax Revenues	<u>210.0</u>	<u>208.0</u>	<u>-</u>	<u>-</u>	<u>209.9</u>	<u>208.0</u>
Other General Revenues:						
Investment income	4.2	2.2	0.3	0.1	4.5	2.2
(Loss) Gain on disposal of assets	(2.8)	0.5	-	-	(2.8)	0.5
Miscellaneous	7.7	10.1	-	-	7.7	10.1
Total General Revenues	<u>9.0</u>	<u>12.8</u>	<u>0.3</u>	<u>0.1</u>	<u>9.3</u>	<u>12.9</u>
TOTAL REVENUES	<u><u>\$ 386.6</u></u>	<u><u>\$ 387.4</u></u>	<u><u>\$ 27.5</u></u>	<u><u>\$ 28.5</u></u>	<u><u>\$ 414.1</u></u>	<u><u>\$ 415.9</u></u>
EXPENSES						
<u>Governmental Activities:</u>						
General government	\$ 64.1	\$ 65.1	\$ -	\$ -	\$ 64.1	\$ 65.1
Health and public safety	160.4	162.6	-	-	160.4	162.6
Highways, streets, and bridges	44.0	48.6	-	-	44.0	48.6
Public services	37.2	39.8	-	-	37.2	39.8
Judicial	59.0	61.2	-	-	59.0	61.2
Conservation and recreation	8.3	7.6	-	-	8.3	7.6
Public works	0.4	3.5	-	-	0.4	3.5
Educational services	1.0	0.8	-	-	1.0	0.8
Interest and fiscal charges	6.3	7.1	-	-	6.3	7.1
<u>Business-Type Activities:</u>						
Water and sewerage system	-	-	26.1	26.2	26.1	26.2
TOTAL EXPENSES	<u>380.6</u>	<u>396.4</u>	<u>26.1</u>	<u>26.2</u>	<u>406.7</u>	<u>422.7</u>
Net operating income (loss)	6.0	(9.0)	1.4	2.3	7.4	(6.8)
Special Item - Transfer of Operations	-	-	-	1.7	-	1.7
Change in Net Position	6.0	(9.0)	1.4	4.0	7.4	(5.0)
Net Position - beginning (as restated) *	715.1	724.2	94.8	90.8	810.0	815.0
Net Position - ending	<u><u>\$ 721.1</u></u>	<u><u>\$ 715.1</u></u>	<u><u>\$ 96.2</u></u>	<u><u>\$ 94.8</u></u>	<u><u>\$ 817.3</u></u>	<u><u>\$ 810.0</u></u>

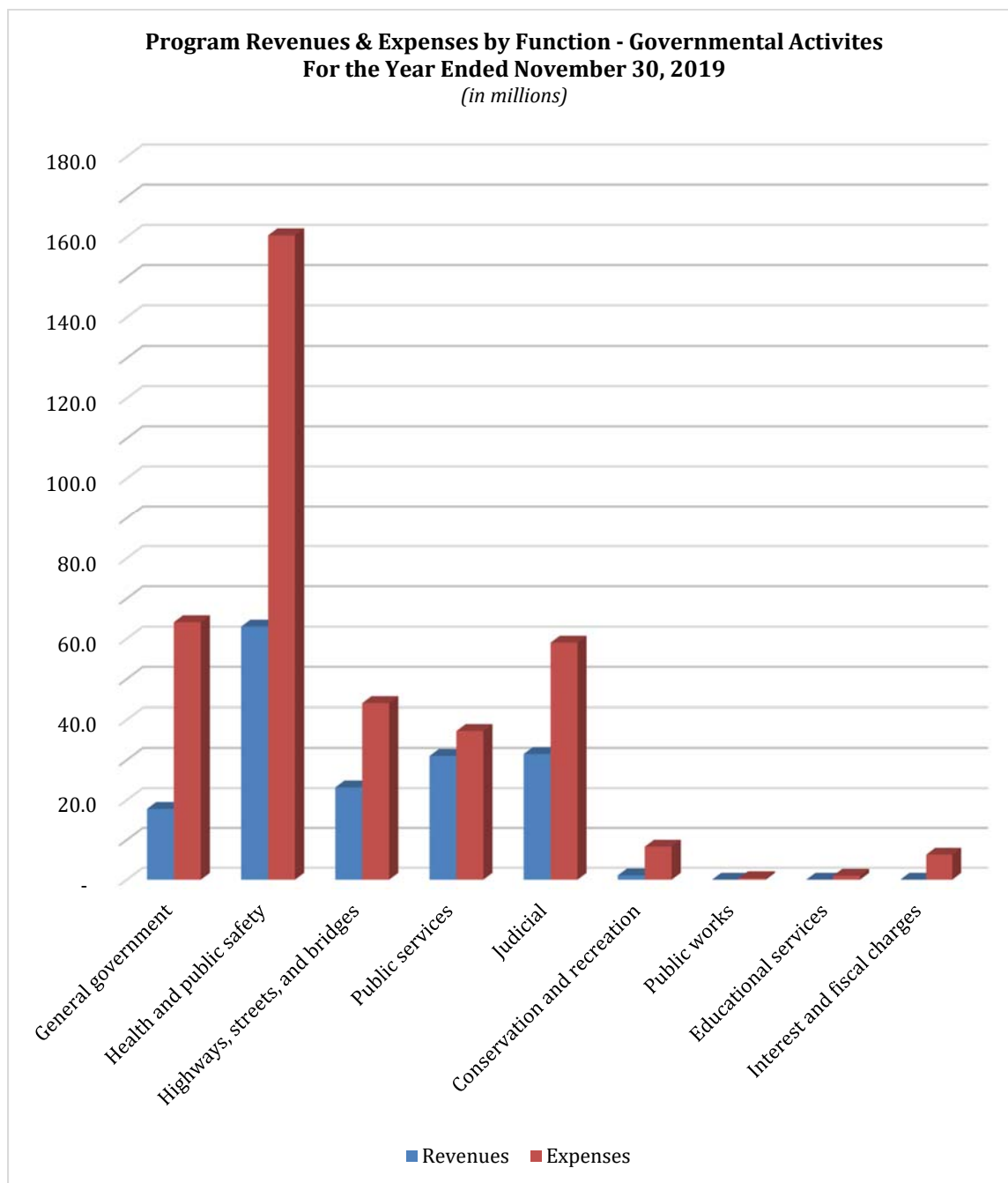
Note: Columns/rows may not foot/cross-foot due to rounding.

See independent auditors' report.

**DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019**

Governmental Activities

The net position of governmental activities at November 30, 2019 was \$721.1 million, which represented a \$6.0 million increase during the year. The following chart presents program revenues and expenses by function for governmental activities for fiscal year ended November 30, 2019.



See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

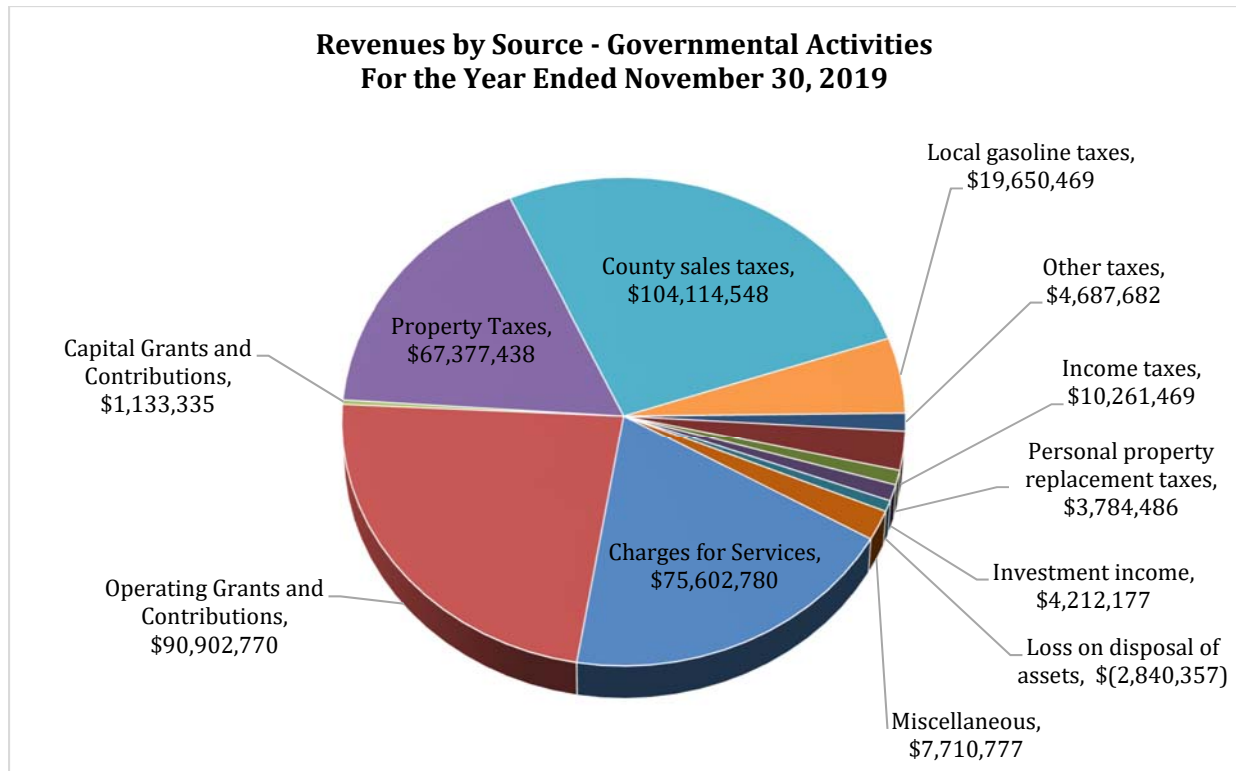
Program revenues are revenues that are derived from the program itself or from sources outside the County's tax base that are directly related to the program. Program revenues reduce the costs of the function that would need to be funded by County general revenues. The above graph shows that all programs/functions 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 remained flat at approximately \$167.6 million and accounted for 43.3% of total revenues in FY2019 and FY2018. 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 \$4.3 million from prior year, while charges for services, consisting of fees; fines; licenses; and permits decreased \$3.0 million.

Health and public safety contributed \$4.1 million to the increase in operating grants/contributions and \$7.3 million to the decrease in charges for services. The other programs/functions, other than highway, streets, and bridges, had only slight changes in revenue from prior year. Highway, streets, and bridges had \$3.1 million more in operating grants/contributions in FY2019 compared to FY2018.

Total revenues for governmental activities decreased approximately \$0.8 million from prior year. The decrease in total revenues was primarily due to a decrease in other general revenues of \$3.8 million offset by an increase in tax revenues of \$2.0 million. The following chart presents revenue by source for governmental activities for fiscal year ended November 30, 2019.



See independent auditors' report.

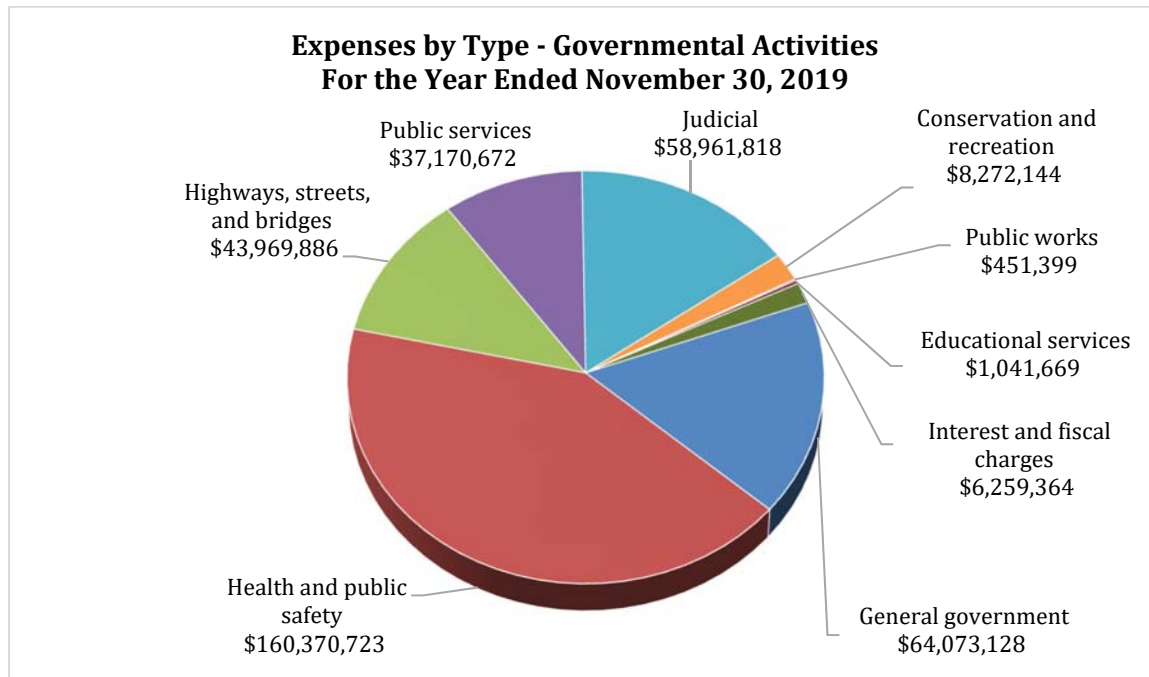
DuPage County, Illinois
Management's Discussion and Analysis
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County sales taxes, the County's largest tax revenue source, was \$1.5 million, or 1.5%, higher than prior year, which had County sales tax revenue of \$102.6 million. The slight increase was due to the State reducing the administrative fee from 2.0% to 1.5% in July 2018. Also, a ruling by the U.S. Supreme Court ruling requiring out-of-state online retailers to collect use taxes on certain on-line purchases was estimated to increase sales tax revenue by \$350,000 in FY2019.

The County's second largest tax revenue source, property taxes, of \$67.4 million, remained relatively consistent with prior year of \$68.1 million. The slight decrease is due to a decrease in the property tax rate from 0.1749 per \$100 of assessed value for tax year 2017 to 0.1673 per \$100 of assessed for tax year 2018. Historical property tax rates can be found at Schedule I-5 in the Statistical Section.

Other general revenues decreased by \$3.8 million due to a \$2.8 million loss on disposal of capital assets of primarily machinery and equipment.

The following chart presents expenses by type for governmental activities for fiscal year ended November 30, 2019.



Total expenses for all governmental activities was \$380.6 million for FY2019, which represented a decrease of approximately \$15.8 million, or 4.0%, from prior year. The County reported \$11.1 million less in pension expense than in FY2018. The decrease in pension expense accounted for nearly 70% of the decrease in total expenses. Additionally, in FY2018, the County reclassified \$3.3 million of special assessment debt for which it was not liable from the Special Service Assessment Debt Service Fund to the Agency Fund.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

Consistent with prior year, the County's health and public safety programs accounted for the largest portion of total expenses for all governmental activities. The health and public safety expenses for FY2019 of \$160.4 million were more than 40% of total expenses for all governmental activities. Health programs include the Health Department and DuPage Care Center, which incurred a combined total of approximately \$80.0 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 \$53.0 million of program expenses.

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, 2019 was \$96.2 million, which represented a \$1.4 million increase during the year. The increase in net position is primarily due to capital contributions from sewer and water line developers.

Total program revenues for Public Works decreased \$1.2 million, primarily due to a \$1.5 million decrease in capital contributions, while charges for services remained at approximately \$26.0, as they have since FY2017. Sewer user and sewer maintenance rates and base administrative fees increased effective May 2019, with scheduled increases in FY2020 through FY2022.

Public Works' total expenses remained flat at \$26.0 million, of which \$3.9 million related to depreciation and amortization compared to \$3.5 million in FY2018. Personnel expenses decreased by \$0.7 million primarily due to lower pension expense, while contractual expenses increased by \$0.4 million. The overall increase in contractual expenses was due to a water rate increase of \$0.03 per thousand gallons; an increase in dues and memberships, primarily for the DuPage River Salt Creek workgroup; and increased repairs and maintenance expenses for facilities.

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.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

At November 30, 2019, the County's Governmental Funds reported a combined fund balance of \$230.7 million. The combined fund balance increased \$16.8 million, or 7.8%, from prior year. Of the total combined fund balance, \$106.8 million is restricted; \$77.3 million is unassigned; \$44.5 million is committed; and \$2.1 million is non-spendable.

Total revenues for all governmental funds for FY2019 were \$388.9 million, which represented an increase of \$4.4 million, or 1.1%, from FY2018. While nearly one-half of total revenues are reported in the General Fund, only one-third of the increase in total revenues were General Fund revenues. Slightly more than one-half of the increase in revenues were reported in the Non-Major Special Revenue Funds.

Total expenditures for all governmental funds were \$372.4 million, which represented a decrease of \$17.0 million, or 4.4 %, from FY2018. More than 75% of the total decrease in expenditures were reported in the Non-Major Capital Projects Funds.

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, 2019 was \$80.1 million, which were nearly all unassigned funds. The balance represented an increase of \$8.0 million, or 11.1%, from prior year. General Fund total revenues and total expenditures for FY2019 were \$183.6 million and \$140.5 million, respectively. While both total revenues and total expenditures decreased by almost 2%, total revenues decreased by \$3.4 million and total expenditures decreased by \$2.7 million.

The following explains the increases and decreases of the County's Governmental Funds revenues and expenses when compared to FY2018.

General Fund

Charges for services revenues increased approximately \$2.9 million from prior year. The increase was due to increased Circuit Court earnings of \$2.5 million, which was a result of the "State of Illinois' Criminal and Traffic Assessment Act" (Act) that became effective July 1, 2019. The Act requires charges related to cases that are prosecuted under the Act be reported as General Fund court assessment revenue.

General Fund total expenditures for FY2019 were \$140.5 million, which represented a \$2.7 million decrease from prior year. The Board of Election Commission (Commission) contributed to nearly one-half of the overall decrease, as Commission expenses were approximately \$1.3 million less than in FY2018, as a result of reducing statutory and fiscal charges by nearly \$1.0 million and reducing other professional services by \$0.4 million.

Other Major Governmental Funds

The Department of Housing and Urban Development Fund's (HUD) fund balance remained consistent with prior year at \$6.5 million. Total intergovernmental reimbursement revenue increased by \$1.7 million, or 18%, and total expenditures decreased by \$2.0 million. Approximately \$8.8 million of HUD's fund balance is classified as restricted, with an unassigned deficit of \$2.3 million that is due to timing differences between expenditures made and when reimbursements of these expenditures are received.

The Health Department Fund's total revenues and total expenditures remained relatively consistent with FY2018. The fund balance slightly increased by \$0.9 million, or 3.6%. Nearly all of the fund balance is classified as committed.

See independent auditors' report.

**DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019**

The Care Center Fund's total revenues decreased to \$28.8 million and total expenditures remained flat at \$35.0 million. The General Fund continued to provide support to the DuPage Care Center and contributed \$2.7 in FY2019. 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 \$6.0 million, or 63.2%, of the increase in Governmental Fund total revenues of \$9.5 million. Approximately \$3.3 million, or 55.0% of this increase was from state grant revenues accounted for in the Illinois Department on Aging Fund and federal grant revenues accounted for in the U.S. Department of Health and Human Services Fund.

The Non-Major Capital Projects Funds accounted for \$13.1 million, or 77.1%, of the decrease in Governmental Fund total expenses/expenditures. The following two projects completed in FY2018 contributed to \$11.0 million, or 84%, of the overall decrease: 1.) the DuPage Public Safety Communications facility project, which accounted for \$9.2 million of the decrease and 2.) the Stormwater drainage infrastructure project, which accounted for \$.8 million of the decrease.

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 \$8.0 million at November 30, 2019 compared to \$7.0 million at November 30, 2018. The unrestricted net position of the Internal Service Fund was \$11.4 million at November 30, 2019, which represented an increase of \$1.8 million from the prior year's unrestricted net position of \$9.6 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.

GENERAL FUND BUDGETARY HIGHLIGHTS
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On November 27, 2018, the DuPage County Board adopted DuPage County's FY2019 annual budget. The County's total operating budget for FY2019 was \$433.8 million, which was \$5.8 million below the FY2018 budget due to reduced capital expenditures. The original budget for the General Fund, the County's main operating fund and primary funding source for Elected Officials and support functions, totaled \$179.6 million, which was just slightly above the FY2018 budget of \$176.9 million. The General Fund budget represented approximately 41% of the total operating budget for FY2019.

Actual revenues for the General Fund were \$5.3 million higher than budget. The favorable variance was due to fines and forfeitures revenue exceeding budget by \$3.0 million and intergovernmental revenues exceeding budget by \$2.0 million. The following explains the favorable variance for each of these revenues:

Fines and Forfeitures - The State of Illinois' Criminal and Traffic Assessment Act (Act), which became effective July 1, 2019, amended the amount and distribution of court fees and court-ordered assessments charged to offenders. As more cases are prosecuted under the Act, more fees and assessments will be "sliding into" General Fund court assessment revenue, as directed by the Act's "Criminal Fees and Assessment Schedule".

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

Intergovernmental Revenues - During FY2019, the County received a total of \$1.7 million more than expected in state income tax and personal replacement tax revenues. The State disburses these tax monies based on historical estimates, and then adjusts the disbursements after the annual reconciliation between the tax payments and the tax returns are received. The favorable variance in these tax revenues was due to State adjustments.

Total General Fund expenditures were \$8.1 million less than budget. Lower than expected personnel expenses of \$4.2 million and lower than expected contractual services expenses of \$2.5 million accounted for more than 80% of the total favorable variance.

Actual personnel expenses were lower than budget primarily due to overbudgeting the 2% cost of living adjustment and employee health insurance expense by approximately \$0.7 million and \$2.0 million, respectively. Actual contractual services expenses were lower than expected across most departments, with the greatest positive variances in spending by the Board of Election Commission and General Fund Special Accounts of \$0.6 million and \$0.3 million, respectively.

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.

CAPITAL ASSETS

Land and land improvements; infrastructure, such as highways, drainage systems, and stormwater systems; and building and building improvements account for approximately 86% of total County net capital assets at November 30, 2019. 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 \$27.9 million from prior fiscal year. The total decrease in net capital assets is primarily due to the change in accumulated depreciation of \$28.3 million, which included \$35.9 million of depreciation expense and a \$7.6 million write-off of accumulated depreciation for capital assets that were disposed of during the year.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

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

Capital Assets	Governmental Activities		Business-Type Activities		Total Primary Government		Increase (Decrease)
	2019	2018	2019	2018	2019	2018	
Land and Improvements	\$ 302.6	\$ 304.3	\$ 1.6	\$ 1.5	\$ 304.2	\$ 305.8	\$ (1.6)
Infrastructure-Highways, Drainage & Stormwater	281.2	298.9	-	-	281.2	298.9	(17.7)
Water & Sewer Systems	-	-	87.3	89.3	87.3	89.3	(2.0)
Building and Improvements	174.5	166.4	-	-	174.5	166.4	8.1
Other Improvements	2.9	3.1	-	-	2.9	3.1	(0.2)
Machinery, Equipment & Vehicles	13.8	16.5	2.0	1.5	15.8	18.0	(2.2)
Intangibles	-	-	1.3	1.6	1.3	1.6	(0.3)
Construction in Progress	10.5	23.1	1.1	0.5	11.6	23.6	(12.0)
Total Capital Assets, net of Accumulated Depreciation	<u>\$ 785.5</u>	<u>\$ 812.3</u>	<u>\$ 93.3</u>	<u>\$ 94.4</u>	<u>\$ 878.8</u>	<u>\$ 906.7</u>	<u>\$ (27.9)</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 70% of the County's FY2019 Non-General Fund Capital Improvements budget of \$32.5 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 III.D. to the Financial Statements.

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.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

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, 2019, total outstanding general obligation bond debt and revenue bond debt was \$158.3 million and \$7.0 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
Changes in Long-term Obligations
Year Ended November 30
(in millions)

Description	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$ 158.3	\$ 181.5	\$ -	\$ -	\$ 158.3	\$ 181.5
Revenue Bonds	-	-	7.0	8.4	7.0	8.4
IEPA Construction Loan	-	-	3.6	3.9	3.6	3.9
Unamortized Bond Premium	4.2	4.9	-	-	4.2	4.9
Net Pension Liability	282.7	102.8	5.4	1.5	288.1	104.3
Compensated Absences	30.2	31.7	1.5	1.5	31.7	33.2
Claims Payable	3.0	3.3	-	-	3.0	3.3
Total OPEB liability	11.1	10.2	0.4	0.4	11.5	10.6
TOTALS - Long-term Obligations	<u>\$ 489.5</u>	<u>\$ 334.4</u>	<u>\$ 17.9</u>	<u>\$ 15.7</u>	<u>\$ 507.4</u>	<u>\$ 350.1</u>
Amounts Due in One Year	<u>(33.8)</u>	<u>(33.8)</u>	<u>(1.9)</u>	<u>(1.9)</u>	<u>(35.7)</u>	<u>(35.7)</u>
Long-term Obligations due in More than One Year	<u>\$ 455.7</u>	<u>\$ 300.6</u>	<u>\$ 16.0</u>	<u>\$ 13.8</u>	<u>\$ 471.7</u>	<u>\$ 314.4</u>

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 FY2019. The County's long-term obligations increased by \$157.3 million from prior year due to the following:

The increase in net pension liability of \$183.8 million was primarily due to total net losses on investments for the year of \$68.2 million and interest on total pension liability of \$71.8 million. This decrease in value is based on the "Illinois Municipal Retirement Fund Schedule of Changes in Fiduciary Net Position" report for the year ending December 31, 2018. Despite declines at the end of FY2018, the stock market recovered in the first quarter of 2019, although market fluctuations continued throughout the year.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

The decrease in bonds and loan payable of \$25.6 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 FY2019.

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

ECONOMIC FACTORS AND BUDGET OUTLOOK
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ECONOMIC FACTORS

In March 2020, the outbreak of COVID-19 (pandemic) was declared a national emergency. County management began closely monitoring how the pandemic will affect the County, local economy, and DuPage County residents. The extent of the impact on the County's financial condition and operating results, as well as the long-term economic impact will depend on the duration of the outbreak. Government restrictions that included quarantining and closing non-essential businesses were put into place as a result of the pandemic. These restrictions will certainly have a negative impact on several revenue streams of the County.

The County's largest revenue source, sales taxes, will largely be affected as people stay at home and businesses shut their doors. Local gas tax and income tax revenues will also be negatively impacted as people drive less and are laid off from work. The current volatility in financial markets and sudden decline in corporate bond rates that have occurred as a result of COVID-19 may also impact the County's defined benefit plans and earnings on its investments.

These revenue streams are expected to decrease beginning second quarter of FY2020. The impact on County revenues will be determined by the duration and severity of the pandemic and the related economic impacts. County management has begun taking steps to contain and minimize the impact not only on County operations, but also on the local economy.

In April 2020, the County applied for financial assistance from the U.S. Department of the Treasury, in accordance with the Coronavirus Aid Relief and Economic Security (CARES) Act. In May 2020, the County received financial assistance that will be used to fund expenditures that were incurred due to the pandemic, and to assist small businesses in DuPage County that were impacted by COVID-19.

BUDGET OUTLOOK

As the financial effects of the pandemic begin to be made known in the second quarter of FY2020, County management will be watching closely the revenues streams anticipated to be greatly impacted by COVID-19 so that the effects on the County's budget may be more clearly defined.

The County's total original operating budget for Fiscal Year 2020 was approved at \$476.2 million, which is an overall increase of \$42.4 million from prior year's original budget. More than 40%, or \$18.5 million, of the budget increase is for capital outlay expenses. Approximately \$13.3 million of the capital outlay budget is for Public Works' capital improvement plan.

Transfers between funds are estimated to increase by \$11.6 in FY2020. Approximately \$9.0 million of the estimated increase is the result of the increase in the state's motor fuel tax by \$0.19 per gallon on gasoline, which went into effective July 1, 2019. A portion of the increase in gasoline motor fuel tax is shared with units of local governments.

See independent auditors' report.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2019

For the first two quarters of FY2020, the County has been able to mitigate the impact of COVID-19 on revenues and expenditures by managing costs below budgeted levels. The County anticipates to be able to partially mitigate the impact of COVID-19 during the second half of FY2020 by continuing to manage costs below budget and by recovering incremental COVID-19 expenditures from funds advanced by the U.S. Department of the Treasury in accordance with the CARES Act. Also for the first two quarters of FY2020, the County has been able to maintain General Fund cash reserves above the level the reserves were at the same period of time one year ago through the first half of FY2020, which provides the County financial flexibility to respond to the immediate economic impact of the pandemic.

The impact of revenue declines on the FY2021 budget will depend on how the economy recovers from the pandemic in FY2020. The County will continue to monitor revenues and adjust forecasts based on the latest information as the FY2021 budget is developed. The County is committed to maintaining a structurally balanced budget and will adjust future expenditure levels to match the latest revenue expectations.

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

See independent auditors' report.

BASIC FINANCIAL STATEMENTS

DUPAGE COUNTY, ILLINOIS

Statement of Net Position As of November 30, 2019

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Assets and Deferred Outflows of Resources					
Assets					
Cash and investments	\$ 230,419,363	\$ 11,171,133	\$ 241,590,496	\$ 23,232,188	\$ 13,726,096
Receivables					
Taxes	101,191,669	-	101,191,669	-	5,537,743
State shared revenue	5,615,698	-	5,615,698	-	-
Interest	1,169,433	-	1,169,433	50,351	67,993
Accounts, net of allowance for doubtful accounts	27,873,120	6,202,108	34,075,228	-	524,894
Loans	8,819,349	-	8,819,349	-	-
Other	1,420,400	188,419	1,608,819	-	-
Due from federal, state and other governmental units	26,848,834	-	26,848,834	5,969,195	-
Internal balance	(54,639)	54,639	-	-	-
Due from fiduciary funds	998,708	-	998,708	-	-
Due from ETSB	40,410	-	40,410	-	-
Inventory	1,574,836	-	1,574,836	-	239,174
Prepaid items	556,340	-	556,340	471,732	546,428
Other assets	1,401,000	-	1,401,000	-	-
Restricted cash and investments	2,242,847	1,880,063	4,122,910	-	25,049,851
Restricted Special Service Area assessments receivable	-	3,688,990	3,688,990	-	-
Capital assets not being depreciated	313,181,160	2,689,957	315,871,117	2,680,898	70,228,772
Capital assets being depreciated, net of accumulated depreciation	472,439,200	90,661,995	563,101,195	16,174,281	81,223,423
Total Assets	<u>1,195,737,728</u>	<u>116,537,304</u>	<u>1,312,275,032</u>	<u>48,578,645</u>	<u>197,144,374</u>
Deferred Outflows of Resources					
Deferred outflows related to pensions	154,277,997	2,954,191	157,232,188	216,161	1,791,947
Deferred outflows related to OPEB	945,627	33,970	979,597	3,428	-
Total Deferred Outflows of Resources	<u>155,223,624</u>	<u>2,988,161</u>	<u>158,211,785</u>	<u>219,589</u>	<u>1,791,947</u>
 Total Assets and Deferred Outflows of Resources	<u>\$ 1,350,961,352</u>	<u>\$ 119,525,465</u>	<u>\$ 1,470,486,817</u>	<u>\$ 48,798,234</u>	<u>\$ 198,936,321</u>

See accompanying notes to financial statements.

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Liabilities, Deferred Inflows of Resources, and Net Position					
Liabilities					
Accounts payable	\$ 20,026,396	\$ 1,302,314	\$ 21,328,710	\$ 2,247,294	\$ 768,294
Accrued payroll	8,192,170	240,762	8,432,932	22,517	-
Due to federal, state and other governmental units	19,063,285	-	19,063,285	133,136	-
Accrued interest payable	2,863,096	81,661	2,944,757	-	-
Due to primary government	-	-	-	40,410	-
Unearned revenue	669,608	1,020,000	1,689,608	-	1,279,146
Retainage payable	150,534	-	150,534	-	-
Other liabilities	4,677,545	2,361,088	7,038,633	5,658	1,159,736
Long-term liabilities, due within one year:					
Bonds payable	23,960,000	1,440,000	25,400,000	-	-
IEPA construction loan	-	239,975	239,975	-	-
Compensated absences	7,316,244	251,677	7,567,921	9,834	84,245
Claims payable	2,572,801	-	2,572,801	-	-
Long-term liabilities, due in more than one year:					
Bonds payable, net of unamortized premium	138,544,807	5,562,602	144,107,409	-	-
IEPA construction loan	-	3,407,726	3,407,726	-	-
Compensated absences	22,843,699	1,274,584	24,118,283	22,475	336,981
Claims payable	439,393	-	439,393	-	-
Total OPEB liability	11,101,220	398,793	11,500,013	40,240	-
Net pension liability	282,652,895	5,435,867	288,088,762	397,748	1,611,644
Total Liabilities	<u>545,073,693</u>	<u>23,017,049</u>	<u>568,090,742</u>	<u>2,919,312</u>	<u>5,240,046</u>
Deferred Inflows of Resources					
Deferred inflows related to pensions	15,196,880	313,109	15,509,989	22,910	701,000
Deferred inflows related to OPEB	358,504	12,879	371,383	1,300	-
Property taxes levied for a future period	<u>69,185,189</u>	<u>-</u>	<u>69,185,189</u>	<u>-</u>	<u>5,537,743</u>
Total Deferred Inflows of Resources	<u>84,740,573</u>	<u>325,988</u>	<u>85,066,561</u>	<u>24,210</u>	<u>6,238,743</u>
Net Position					
Net investment in capital assets	619,465,983	82,703,972	702,169,955	18,855,179	151,234,161
Restricted for:					-
Grant programs	14,752,238	-	14,752,238	-	-
Grant funded loan programs	8,819,349	-	8,819,349	-	-
Employee benefits	5,236,350	-	5,236,350	-	-
Public health	5,998,828	-	5,998,828	-	-
Public safety	538,150	-	538,150	-	-
Highways, streets and bridges	16,021,815	-	16,021,815	-	-
Wetland mitigation	7,653,072	-	7,653,072	-	-
Judicial	13,525,616	-	13,525,616	-	-
Conservation and recreation	1,526	-	1,526	-	-
Public services	5,269,884	-	5,269,884	-	-
Other purposes	5,994,545	-	5,994,545	-	-
Debt service	28,678,256	5,485,069	34,163,325	-	-
Capital improvements	6,618,177	-	6,618,177	-	-
Aeronautical	-	-	-	-	25,049,850
Unrestricted (deficit)	<u>(17,426,703)</u>	<u>7,993,387</u>	<u>(9,433,316)</u>	<u>26,999,533</u>	<u>11,173,521</u>
Total Net Position	<u>721,147,086</u>	<u>96,182,428</u>	<u>817,329,514</u>	<u>45,854,712</u>	<u>187,457,532</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position					
	<u>\$ 1,350,961,352</u>	<u>\$ 119,525,465</u>	<u>\$ 1,470,486,817</u>	<u>\$ 48,798,234</u>	<u>\$ 198,936,321</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities				
General government	\$ 64,073,128	\$ 17,021,655	\$ 784,131	\$ -
Health and public safety	160,370,723	23,844,994	39,118,790	-
Highways, streets and bridges	43,969,886	3,105,201	18,964,433	1,133,335
Public services	37,170,672	3,674,946	27,338,232	-
Judicial	58,961,818	26,966,776	4,572,971	-
Conservation and recreation	8,272,144	989,208	124,213	-
Public works	451,399	-	-	-
Educational services	1,041,669	-	-	-
Interest and fiscal charges	6,259,364	-	-	-
Total governmental activities	380,570,803	75,602,780	90,902,770	1,133,335
Business Type Activities				
Water and Sewerage System	26,116,352	25,691,708	-	1,531,200
Total business-type activities	26,116,352	25,691,708	-	1,531,200
Total Primary Government	\$ 406,687,155	\$ 101,294,488	\$ 90,902,770	\$ 2,664,535
Component Units:				
ETSB	\$ 13,063,828	\$ 14,520,372	\$ 2,432,533	\$ 344,318
Airport Authority	24,380,414	17,214,218	-	106,146
Total Component Units	\$ 37,444,242	\$ 31,734,590	\$ 2,432,533	\$ 450,464

General revenues:

Taxes

Property tax

County sales tax

Local gas tax

Other tax

State-shared revenues

Income tax

Personal property replacement taxes

Investment income

Gain on disposal of assets

Miscellaneous

Total general revenues

Change in net position

Net position - beginning

Net position - ending

See accompanying notes to financial statements.

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

Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	ETSB	Airport Authority
\$ (46,267,342)	\$ -	\$ (46,267,342)	\$ -	\$ -
(97,406,939)	-	(97,406,939)	-	-
(20,766,917)	-	(20,766,917)	-	-
(6,157,494)	-	(6,157,494)	-	-
(27,422,071)	-	(27,422,071)	-	-
(7,158,723)	-	(7,158,723)	-	-
(451,399)	-	(451,399)	-	-
(1,041,669)	-	(1,041,669)	-	-
(6,259,364)	-	(6,259,364)	-	-
(212,931,918)	-	(212,931,918)	-	-
-	1,106,556	1,106,556	-	-
-	1,106,556	1,106,556	-	-
(212,931,918)	1,106,556	(211,825,362)	-	-
-	-	-	4,233,395	-
-	-	-	-	(7,060,050)
-	-	-	4,233,395	(7,060,050)
67,377,438	-	67,377,438	-	5,538,102
104,114,548	-	104,114,548	-	-
19,650,469	-	19,650,469	-	-
4,687,682	-	4,687,682	-	-
10,261,469	-	10,261,469	-	-
3,784,486	-	3,784,486	-	66,693
4,212,177	280,701	4,492,878	696,938	456,881
(2,840,357)	-	(2,840,357)	-	9,741,599
7,710,777	-	7,710,777	1,723	41,343
218,958,689	280,701	219,239,390	698,661	15,844,618
6,026,771	1,387,257	7,414,028	4,932,056	8,784,568
715,120,315	94,795,171	809,915,486	40,922,656	178,672,964
<u>\$ 721,147,086</u>	<u>\$ 96,182,428</u>	<u>\$ 817,329,514</u>	<u>\$ 45,854,712</u>	<u>\$ 187,457,532</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Governmental Funds Balance Sheet As of November 30, 2019

	Major Funds			
	General Fund	Health Department Fund	Care Center Fund	Department of Housing and Urban Development Fund
Assets				
Cash and investments	\$ 70,199,718	\$ 25,882,551	\$ 6,114,964	\$ -
Receivables				
Taxes	50,638,787	13,844,702	-	-
State shared revenue receivable	762,840	-	-	-
Interest	270,371	-	71,156	435,570
Accounts, net of allowance for doubtful accounts	77,201	2,008,968	25,059,234	-
Loans	-	-	-	8,819,349
Other	453,995	-	-	-
Due from federal, state and other governmental units	1,363,587	5,852,649	-	14,538,700
Due from other funds	2,501,528	38,660	-	-
Due from fiduciary funds	966,651	-	-	-
Due from ETSB	40,410	-	-	-
Inventory	-	113,861	331,422	-
Prepaid items	41,305	50,116	-	-
Other assets	1,401,000	-	-	-
Restricted cash and investments	-	-	-	-
Total Assets	<u>\$ 128,717,393</u>	<u>\$ 47,791,507</u>	<u>\$ 31,576,776</u>	<u>\$ 23,793,619</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 6,527,335	\$ 350,742	\$ 1,078,679	\$ 2,522,468
Accrued payroll	4,785,390	1,173,382	1,103,585	39,941
Unearned revenue	38,360	-	-	-
Claims payable	-	-	-	-
Retainage payable	-	-	-	-
Compensated absences	651,210	-	57,958	6,314
Due to federal, state and other governmental units	1,466,106	-	15,186,347	1,339,461
Due to other funds	244,671	40,520	200	470,290
Other liabilities	757,007	68,045	260,955	11,272
Total Liabilities	<u>14,470,079</u>	<u>1,632,689</u>	<u>17,687,724</u>	<u>4,389,746</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	24,507,700	13,759,185	-	-
Unavailable other taxes	8,719,698	-	-	-
Unavailable intergovernmental revenue	881,871	7,119,092	-	12,905,676
Unavailable accounts receivable	58,016	-	10,743,795	-
Total Deferred Inflows of Resources	<u>34,167,285</u>	<u>20,878,277</u>	<u>10,743,795</u>	<u>12,905,676</u>
Fund Balances (Deficits)				
Nonspendable	41,305	163,977	331,422	-
Restricted	-	258,716	-	8,819,349
Committed	-	24,857,848	2,813,835	-
Unassigned	80,038,724	-	-	(2,321,152)
Total Fund Balances (Deficits)	<u>80,080,029</u>	<u>25,280,541</u>	<u>3,145,257</u>	<u>6,498,197</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 128,717,393</u>	<u>\$ 47,791,507</u>	<u>\$ 31,576,776</u>	<u>\$ 23,793,619</u>

See accompanying notes to financial statements.

Non Major Funds	Total Governmental Funds
\$ 115,888,725	\$ 218,085,958
36,708,180	101,191,669
4,852,858	5,615,698
392,336	1,169,433
727,717	27,873,120
-	8,819,349
3,479	457,474
5,093,898	26,848,834
7,067,230	9,607,418
32,057	998,708
-	40,410
1,129,553	1,574,836
464,919	556,340
-	1,401,000
2,242,847	2,242,847
<u>\$ 174,603,799</u>	<u>\$ 406,483,094</u>

\$ 8,510,685	\$ 18,989,909
1,089,872	8,192,170
631,248	669,608
140,875	140,875
150,534	150,534
262,182	977,664
1,071,371	19,063,285
8,906,376	9,662,057
3,580,036	4,677,315
<u>24,343,179</u>	<u>62,523,417</u>

30,918,304	69,185,189
1,820,865	10,540,563
1,206,131	22,112,770
647,367	11,449,178
<u>34,592,667</u>	<u>113,287,700</u>

1,594,472	2,131,176
97,686,654	106,764,719
16,778,492	44,450,175
(391,665)	77,325,907
<u>115,667,953</u>	<u>230,671,977</u>

<u>\$ 174,603,799</u>	<u>\$ 406,483,094</u>
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See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position As of November 30, 2019

Total fund balances - governmental funds		\$ 230,671,977
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	1,569,891,721	
Accumulated depreciation	<u>(784,271,361)</u>	
		785,620,360
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	(2,863,096)	
General obligation bonds	(158,265,000)	
Unamortized bond premium	(4,239,807)	
Claims payable	(1,991,669)	
Net pension liability	(282,652,895)	
Total OPEB liability	(11,101,220)	
Compensated absences	<u>(29,182,279)</u>	
		(490,295,966)
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.		
		44,102,511
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		
		154,277,997
Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		
		945,627
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		
		(15,196,880)
Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		
		(358,504)
Internal services funds are reported in the Statement of Net Position as governmental activities.		
		<u>11,379,964</u>
Net position of governmental activities		<u>\$ 721,147,086</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2019

	Major Funds			
	General Fund	Health Department Fund	Care Center Fund	Department of Housing and Urban Development Fund
Revenues				
Taxes				
Property taxes	\$ 23,111,362	\$ 13,168,070	\$ -	\$ -
Sales	101,739,535	-	-	-
Other tax	4,687,682	-	-	-
Fees, licenses and permits	1,487,992	-	-	-
Intergovernmental revenue	19,500,753	12,147,858	18,725,215	10,208,209
Charges for services	16,401,304	14,659,588	9,602,135	-
Fines and forfeitures	12,534,828	-	-	-
Investment income	1,200,777	392,749	430,114	-
Miscellaneous	2,970,973	827,652	39,201	644,222
Total Revenues	<u>183,635,206</u>	<u>41,195,917</u>	<u>28,796,665</u>	<u>10,852,431</u>
Expenditures				
Current:				
General government	40,873,209	-	-	-
Public safety	53,777,229	-	-	-
Public health	-	40,303,147	34,609,721	-
Highway, streets and bridges	-	-	-	-
Public services	4,086,630	-	-	10,203,239
Judicial	38,879,716	-	-	-
Conservation and recreation	-	-	-	-
Public works	-	-	-	-
Educational services	1,013,823	-	-	-
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Fiscal agent fees	-	-	-	-
Capital outlay	1,884,305	20,258	132,262	577,500
Total Expenditures	<u>140,514,912</u>	<u>40,323,405</u>	<u>34,741,983</u>	<u>10,780,739</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>43,120,294</u>	<u>872,512</u>	<u>(5,945,318)</u>	<u>71,692</u>
Other Financing Sources (Uses)				
Transfers in	1,643,786	-	2,700,000	-
Transfers out	(36,773,307)	-	-	-
Sale of capital assets	37,233	-	-	-
Total Other Financing Sources (Uses)	<u>(35,092,288)</u>	<u>-</u>	<u>2,700,000</u>	<u>-</u>
Net Change in Fund Balances	8,028,006	872,512	(3,245,318)	71,692
Fund Balances, Beginning of Year	<u>72,052,023</u>	<u>24,408,029</u>	<u>6,390,575</u>	<u>6,426,505</u>
Fund Balances, End of Year	<u>\$ 80,080,029</u>	<u>\$ 25,280,541</u>	<u>\$ 3,145,257</u>	<u>\$ 6,498,197</u>

See accompanying notes to financial statements.

Non Major Funds	Total Governmental Funds
\$ 31,098,006	\$ 67,377,438
2,026,983	103,766,518
19,705,051	24,392,733
3,908,091	5,396,083
45,512,127	106,094,162
16,688,978	57,352,005
167,617	12,702,445
2,015,288	4,038,928
3,316,758	7,798,806
<u>124,438,899</u>	<u>388,919,118</u>
14,322,076	55,195,285
14,642,784	68,420,013
4,534,737	79,447,605
24,127,416	24,127,416
22,305,631	36,595,500
15,195,913	54,075,629
5,987,728	5,987,728
307,664	307,664
89,824	1,103,647
23,240,000	23,240,000
7,270,027	7,270,027
3,200	3,200
14,019,795	16,634,120
<u>146,046,795</u>	<u>372,407,834</u>
<u>(21,607,896)</u>	<u>16,511,284</u>
69,533,937	73,877,723
(37,104,416)	(73,877,723)
269,053	306,286
<u>32,698,574</u>	<u>306,286</u>
11,090,678	16,817,570
<u>104,577,275</u>	<u>213,854,407</u>
<u>\$ 115,667,953</u>	<u>\$ 230,671,977</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended November 30, 2019

Net change in total governmental fund balances	\$	16,817,570
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	\$	12,342,084
Depreciation		(35,863,973)
Net book value of assets retired		<u>(3,145,416)</u>
Capital expenditures in excess of depreciation		(26,667,305)
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.		
		(1,910,407)
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	313,726	
Decrease in claims payable	73,126	
Increase in net pension liability	(179,809,397)	
Increase in deferred outflows of resources related to pensions	106,699,758	
Decrease in deferred inflows of resources related to pensions	63,431,658	
Increase in total other postemployment benefits liability	(898,857)	
Increase in deferred outflows of resources related to other postemployment benefits	945,627	
Decrease in deferred inflows of resources related to other postemployment benefits	48,193	
Decrease in compensated absences	1,276,364	
Amortization of bond premium	<u>700,137</u>	
		(7,219,665)
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.		
		23,240,000
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.		
		<u>1,766,578</u>
Change in net position of governmental activities	\$	<u>6,026,771</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Statement of Net Position
Proprietary Funds
As of November 30, 2019

	Business-Type Activities Water and Sewerage System Fund	Governmental Activities Internal Service Fund
Assets and Deferred Outflows of Resources		
Assets		
Current Assets:		
Cash	\$ 11,171,133	\$ 12,333,405
Receivables		
Accounts, net of allowance for doubtful accounts	6,202,108	-
Interest	-	23,328
Other	188,419	939,598
Due from other funds	118,396	-
Total Current Assets	<u>17,680,056</u>	<u>13,296,331</u>
Noncurrent Assets:		
Capital Assets		
Land and improvements	1,559,475	-
Sewer system	167,757,064	-
Water system	34,090,542	-
Equipment	5,134,506	-
Water Commission buy in	3,397,959	-
Water Commission meter station	1,054,261	-
Construction in progress	1,130,482	-
Accumulated depreciation and amortization	(120,772,337)	-
Total Capital Assets	<u>93,351,952</u>	<u>-</u>
Restricted Assets:		
Restricted cash	1,880,063	-
Restricted Special Service Area assessments receivable	<u>3,688,990</u>	<u>-</u>
Total Restricted Assets	<u>5,569,053</u>	<u>-</u>
Total Noncurrent Assets	<u>98,921,005</u>	<u>-</u>
Total Assets	<u>116,601,061</u>	<u>13,296,331</u>
Deferred Outflows of Resources		
Deferred outflows of resources related to pensions	2,954,191	-
Deferred outflows of resources related to OPEB	<u>33,970</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>2,988,161</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 119,589,222</u>	<u>\$ 13,296,331</u>

See accompanying notes to financial statements.

	Business-Type Activities Water and Sewerage System Fund	Governmental Activities Internal Service Fund
Liabilities, Deferred Inflows of Resources, and Net Position		
Liabilities		
Current Liabilities:		
Accounts payable	\$ 1,302,314	\$ 1,036,487
Accrued payroll	240,762	-
Due to other funds	63,757	-
Unearned revenue	1,020,000	-
Other liabilities	2,361,088	230
Compensated absences - current	251,677	-
Claims payable - current	-	879,650
Current liabilities payable from restricted assets:		
Accrued interest payable	81,661	-
Revenue bonds payable - current	1,440,000	-
IEPA construction loan payable - current	239,975	-
Total Current Liabilities	<u>7,001,234</u>	<u>1,916,367</u>
Long-term Liabilities:		
Compensated absences - noncurrent	1,274,584	-
Revenue bonds payable, net of unamortized premium - noncurrent	5,562,602	-
IEPA construction loan payable - noncurrent	3,407,726	-
Total OPEB liability	398,793	-
Net pension liability	5,435,867	-
Total Long-term Liabilities	<u>16,079,572</u>	<u>-</u>
Total Liabilities	<u>23,080,806</u>	<u>1,916,367</u>
Deferred Inflows of Resources		
Deferred inflows of resources	<u>325,988</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>325,988</u>	<u>-</u>
Net Position		
Net investment in capital assets	82,703,972	-
Restricted for debt service	5,485,069	-
Unrestricted	<u>7,993,387</u>	<u>11,379,964</u>
Total Net Position	<u>96,182,428</u>	<u>11,379,964</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 119,589,222</u>	<u>\$ 13,296,331</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Statement of Revenues, Expenses and Changes in Fund Net Position Proprietary Funds For the Year Ended November 30, 2019

	Business-Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Operating Revenues		
Charges for services	\$ 23,846,644	\$ -
Employee's share of premiums	-	10,061,603
Employer's share of premiums	-	21,699,481
Miscellaneous	1,845,064	-
Total Operating Revenues	<u>25,691,708</u>	<u>31,761,084</u>
Operating Expenses		
Personnel services	8,176,641	-
Commodities	1,423,575	-
Contractual services	12,082,750	30,167,755
Depreciation and amortization	3,862,059	-
Total Operating Expenses	<u>25,545,025</u>	<u>30,167,755</u>
Operating Income (Loss)	<u>146,683</u>	<u>1,593,329</u>
Nonoperating Revenues		
Investment income	280,701	173,249
Interest expense	(226,736)	-
Amortization of bond premium	15,649	-
Fiscal agent fees	(550)	-
Gain (loss) on disposal of assets	(359,690)	-
Total Nonoperating Revenues	<u>(290,626)</u>	<u>173,249</u>
Income (Loss) Before Contributions	<u>(143,943)</u>	<u>1,766,578</u>
Contributions		
Capital contributions and connection charges	1,531,200	-
Total Contributions	<u>1,531,200</u>	<u>-</u>
Change in Net Position	1,387,257	1,766,578
Net Position at Beginning of Year	<u>94,795,171</u>	<u>9,613,386</u>
Net Position at End of Year	<u>\$ 96,182,428</u>	<u>\$ 11,379,964</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Statement of Cash Flows Proprietary Funds For the Year Ended November 30, 2019

	Business-Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Cash Flows From (to) Operating Activities		
Cash received from customers	\$ 24,196,799	\$ -
Cash payments to suppliers for goods and services	(8,111,128)	-
Cash payments to employees	(13,656,609)	-
Cash received from employer portion of insurance premiums	-	21,691,668
Cash received from employee portion of insurance premiums	-	10,061,603
Cash payments of insurance premiums and other costs	-	(30,347,211)
Other revenues	2,303,606	-
Net cash flows from operating activities	4,732,668	1,406,060
Cash Flows from Noncapital Financing Activities		
Payments from other funds	(515,720)	-
Net cash flows from noncapital financing activities	(515,720)	-
Cash Flows from Capital and Related Financing Activities		
Acquisition of capital assets	(1,909,063)	-
Principal payments on revenue bonds	(1,415,000)	-
Principal payments on IEPA loan	(237,004)	-
Interest payments on bonds and loans	(242,465)	-
Paying agent fees	(550)	-
Proceeds from connection charges	254,880	-
Net cash flows from capital and related financing activities	(3,549,202)	-
Cash Flows from Investing Activities		
Income received on investments	280,701	173,249
Net cash flows from investing activities	280,701	173,249
Net increase (decrease) in cash and cash equivalents	948,447	1,579,309
Cash and cash equivalents, beginning of the year	12,102,749	10,754,096
Cash and cash equivalents, end of year	\$ 13,051,196	\$ 12,333,405

See accompanying notes to financial statements.

	Business-Type Activities Water and Sewerage System Fund	Governmental Activities Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:		
Operating income (loss)	\$ 146,683	\$ 1,593,329
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	3,577,374	-
Amortization of other assets	284,685	-
Change in operating assets, deferred outflows of resources, and liabilities:		
Accounts receivable	492,010	(7,813)
Accrued unbilled service revenue	(141,855)	-
Due from special service area	262,004	-
Other receivable	(13,462)	-
Deferred outflows of resources related to pensions	(2,258,104)	-
Deferred outflows of resources related to OPEB	(33,970)	-
Accounts payable	7,730	8,246
Other liabilities	(5,505)	-
Claims payable	-	(187,702)
Unearned revenue	210,000	-
Compensated absences and wages payable	(36,543)	-
Total other post employment benefits liability	42,754	-
Net pension liability	3,913,324	-
Charges collected for others	(158,014)	-
Deferred inflows of resources related to OPEB	(1,314)	-
Deferred inflows of resources related to pensions	(1,555,129)	-
Total adjustments	4,585,985	(187,269)
Net Cash Flows from Operating Activities	\$ 4,732,668	\$ 1,406,060
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position - Proprietary Funds		
Cash - statement of net position	\$ 11,171,133	\$ 12,333,405
Restricted cash - statement of net position	1,880,063	-
Total cash and cash equivalents	<u>\$ 13,051,196</u>	<u>\$ 12,333,405</u>
Noncash Capital and Related Financing Activities		
Capital contributions	<u>\$ 1,276,320</u>	<u>\$ -</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities Agency Funds As of November 30, 2019

	Agency Funds
Assets	
Current Assets:	
Cash and investments	\$ 54,897,627
Accrued interest	69,343
Due from federal, state and other governmental units	78,724
Total Current Assets	<u>55,045,694</u>
Restricted Assets:	
Restricted cash	117,914
Total Restricted Assets	<u>117,914</u>
Total Assets	<u>\$ 55,163,608</u>
Liabilities	
Due to federal, state and other governmental units	22,662,271
Due to primary government	998,708
Other liabilities	<u>31,502,629</u>
Total Liabilities	<u>\$ 55,163,608</u>

See accompanying notes to financial statements.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. REPORTING ENTITY

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

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

A. REPORTING ENTITY (cont.)

Blended Component Unit

DuPage County Health Department

The DuPage County Health Department (the Health Department) provides services to the residents of the County and is governed by the Board of Health, which includes members of the County Board. Additionally, there is a financial benefit and burden relationship between the County and the Health Department. The Health Department's primary operating fund is reported as a major fund, while the Department also includes nonmajor special revenue funds, along with capital assets and long-term 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. ETSB provides 9-1-1 emergency telephone services in DuPage County. The board of 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 III.I. 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, 2019. 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 III.H. As a component unit, the DuPage Airport Authority's financial statements have been presented as a discrete column in the financial statements. The information presented is for the year ended December 31, 2019. Separately issued financial statements of the DuPage Airport Authority may be viewed on its website at www.dupageairport.com.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In March 2018, the GASB issued statement No. 88 - *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement defines debt for purposes of disclosure in notes to financial statements and establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements. This standard was implemented December 1, 2018.

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 agency 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 program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. 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 program, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

Fund Financial Statements (cont.)

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

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

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

The County reports the following major governmental funds:

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

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

Care Center Fund - 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.

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

Fund Financial Statements (cont.)

The County reports the following major enterprise fund:

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

The County reports the following nonmajor governmental funds:

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

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

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

In addition, the County reports the following fund types:

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

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

Intergovernmental revenues are recognized as revenues in the period the County is entitled to 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, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

Fund Financial Statements (cont.)

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

All Financial Statements

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE

1. Deposits and Investments

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

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

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

Interest Rate Risk

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE (cont.)

1. Deposits and Investments (cont.)

Credit Risk

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

Concentration of Credit Risk

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

Custodial Credit Risk - Deposits

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

Custodial Credit Risk - Investments

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

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

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

See Note III. A. for further information.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE (cont.)

2. Receivables

Property taxes for levy year 2019 attach as an enforceable lien on January 1, 2019, 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 2019 tax levy, which attached as an enforceable lien on the property as of January 1, 2019, has been recorded as a receivable and deferred inflow of resources as of November 30, 2019, as these taxes are budgeted to be used in fiscal year 2020.

Tax bills for levy year 2019 are prepared by the County and issued on or about May 1, 2020, and are payable in two installments on, or about, June 1, 2020 and September 1, 2020.

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.

3. Inventories and Prepaid Items

Governmental fund inventories 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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE (cont.)

4. Restricted Assets

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

5. Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for capital assets (except for the 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 acquisition value at the date of donation.

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

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

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE (cont.)

5. Capital Assets (cont.)

Fund Financial Statements

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

6. Deferred Outflows of Resources

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

7. Compensated Absences

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

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

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

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE (cont.)

7. Compensated Absences (cont.)

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

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

Payments for sick leave, vacation and retention pay will be made at rates in effect when the benefits are used. Accumulated sick leave, vacation and retention pay liabilities at November 30, 2019, are determined on the basis of current salary rates and include salary related payments.

8. 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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE (cont.)

8. Long-Term Obligations/Conduit Debt/Special Assessment Debt (cont.)

On December 9, 2003, the County issued Series 2003 Variable Rate Demand Revenue Bonds in the amount of \$42,000,000. Net proceeds of the issuance were deposited by The Morton Arboretum for costs of certain capital improvements. The Arboretum has signed a promissory note payable to the County, securing all principal and interest due under the bonds. 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. The bonds were purchased by Bank of America Public Capital Corporation (the Purchaser) with the proceeds loaned to the Morton Arboretum (the Borrower). A portion of the net proceeds of the issuance were wired by the Purchaser into the Borrower's bank account for project costs, including reimbursements, and a portion into the Bond Fund of the Series 2003 Bonds for the partial refunding of the bonds. As it is the intent of all parties that The Morton Arboretum will provide funds for all debt payments, the liabilities have not been recorded on the County's balance sheet. The outstanding balance on the Series 2003 Variable Rate Demand Revenue Bonds, after partial refunding of \$13,000,000, was \$29,000,000 at November 30, 2019. The outstanding balance of the County of DuPage, Illinois Revenue Bonds were \$20,000,000 at November 30, 2019.

On June 15, 2006, the County issued Special Service Area Number 31 Special Tax Bonds, Series 2006 (Monarch Landing Project) in the amount of \$15,000,000. Net proceeds of the issuance were deposited by Erickson Retirement Communities, LLC for the costs associated with the construction of a continuing care retirement community to be known as Monarch Landing. The Bonds are payable from taxes levied on taxable real property in Special Service Area Number 31, which is concentrated to one landowner. Because the County has issued the Bonds as a conduit on behalf of a Section 501(c)(3) organization and it is the intent of all parties that the landowner will provide funds for all debt service payments, the liability has not been recorded on the County's balance sheet. The outstanding balance on the obligation was \$11,515,000 at November 30, 2019.

On March 9, 2010, the County issued Revenue Refunding Bonds (Benet Academy Capital Build Project), Series 2010 (the Bond) in the amount of \$8,890,000. These bonds were issued to refund the total outstanding amount of \$8,770,000 of Variable Rate Demand Revenue Bonds (Benet Academy Capital Building Project), Series 2000 and to pay costs of issuance of the Bond. The bonds were purchased by MB Financial Bank N.A. via a Direct Placement/Bank Qualified purchase with the proceeds loaned to the Borrower - Benet Academy in Lisle, Illinois. As the intent of all parties is that Benet Academy will provide funds for all debt payments, the liability has not been recorded on the County's balance sheet. The outstanding amount of this obligation was \$6,230,000 at November 30, 2019.

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 proceeds of the bond were used to provide water system improvements for the benefit of the property owners within the Special Service Area, and to establish a reserve fund in the amount of \$117,328. Because the County has issued the bonds as an agent for the property owners, and is in no way liable for repayment, the liability is not recorded on the County's balance sheet. The outstanding amount of this obligation was \$1,090,000 at November 30, 2019.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE (cont.)

8. Long-Term Obligations/Conduit Debt/Special Assessment Debt (cont.)

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 were purchased by PNC Bank and are equally, and proportionally, secured by a pledge of all tax proceeds from the levies on taxable real property in each of the Special Service Areas. Because the County has issued the bonds as an agent for the property owners, and is in no way liable for repayment, the liability is not recorded on the County's balance sheet. The outstanding amount of this obligation was \$1,276,293 at November 30, 2019.

9. Deferred Inflows of Resources

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

10. Net Position and Fund Balance Classifications

Government-Wide Statements

Net position is 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 and then use unrestricted resources as needed.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR FUND BALANCE (cont.)

10. Net Position and Fund Balance Classifications (cont.)

Fund Statements

Governmental fund balances are displayed as follows:

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

Proprietary fund net position 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 III. G. for further information.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

A budget has been adopted for all governmental funds except for the following: PD Records Automation Fund and 2011 General Obligation Refunding Bonds - Drainage Project Fund.

B. DEFICIT BALANCES

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

As of November 30, 2019, the following individual funds held a deficit balance:

Fund	Amount	Reason
Sheriff's Police Vehicle	\$ 10,126	Expenditures exceeding revenues in prior years
U.S. Department of Energy	16,785	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	33,928	Grant funds due to the County reported as unavailable revenue
U.S. Department of Transportation	65,845	Grant funds due to the County reported as unavailable revenue
Illinois Department of Commerce and Economic Opportunity	199,994	Grant funds due to the County reported as unavailable revenue
Illinois Violence Prevention Authority	12,643	Expenditures exceeding revenues in current and prior years
Illinois Department of Human Services	16,096	Grant funds due to the County reported as unavailable revenue
Care Center Foundation	5,877	Expenditures exceeding revenues in current and prior years
Illinois State Agencies - Miscellaneous	2,474	Current year expenditures exceeding revenues
Du-Comm Construction Project	10,667	Expenditures exceeding revenues in prior years
Environmental Protection Agency	730	Grant funds due to the County reported as unavailable revenue

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE III - DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

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

	Carrying Value	Statement Balances	Associated Risks
Deposits with financial institutions	\$251,929,167	\$264,041,787	Custodial credit risk
Money market mutual funds	16,269,080	16,269,080	Credit risk, interest rate risk
US agency securities - explicitly guaranteed	2,108,037	2,108,037	Custodial credit risk, interest rate risk
US agency securities - implicitly guaranteed	15,509,611	15,509,611	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
US Treasury securities	2,947,616	2,947,616	Custodial credit risk, interest rate risk
Municipal bonds	1,471,029	1,471,029	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Corporate bonds	9,057,693	9,057,759	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Illinois Funds	1,031,486	1,028,163	Credit risk
Commercial paper	397,679	397,679	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Cash on hand	<u>7,549</u>	<u>-</u>	N/A
Total Deposits and Investments	<u><u>\$300,728,947</u></u>	<u><u>\$312,830,761</u></u>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$241,590,496		
Restricted cash and investments	4,122,910		
Per statement of assets and liabilities - agency funds			
Cash and investments	54,897,627		
Restricted cash and investments	<u>117,914</u>		
Total Deposits and Investments	<u><u>\$300,728,947</u></u>		

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2019

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

A. DEPOSITS AND INVESTMENTS (cont.)

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

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

As of November 30, 2019, 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, 2019			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 16,269,080	\$ -	\$ -	\$ 16,269,080
US agency securities - explicitly guaranteed	-	2,108,037	-	2,108,037
US agency securities - implicitly guaranteed	-	15,509,611	-	15,509,611
US Treasury securities	-	2,947,616	-	2,947,616
Municipal bonds	-	1,471,029	-	1,471,029
Corporate bonds	-	9,057,693	-	9,057,693
Commercial paper	-	397,679	-	397,679
Total	<u>\$ 16,269,080</u>	<u>\$ 31,491,665</u>	<u>\$ -</u>	<u>\$ 47,760,745</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, 2019, \$1,063,642 of the Clerk of the Circuit Court's total agency fund bank balances were exposed to custodial credit risk.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

A. DEPOSITS AND INVESTMENTS (cont.)

Custodial Credit Risk (cont.)

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, 2019, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Money market mutual funds	AAAm	Aaa-mf
US agency securities - implicitly guaranteed	AA+	Aaa
Municipal bonds	BBB+ to AA	A3 to Aa3
Corporate bonds	BBB+ to AA+	A3 to Aa1
Illinois Funds	AAAm	Not rated
Commercial paper	A-2	P-2

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, 2019, the investment portfolio was concentrated as follows:

Issuer	Investment Type	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	US agency securities - implicitly guaranteed	12.18%
Federal National Mortgage Association	US agency securities - implicitly guaranteed	19.60%

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

A. DEPOSITS AND INVESTMENTS (cont.)

Interest Rate Risk

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

As of November 30, 2019, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	More than 10
Money market mutual funds	\$ 16,269,080	\$ 16,269,080	\$ -	\$ -	\$ -
US agency securities	17,617,648	443,147	854,490	4,236,840	12,083,171
US Treasury securities	2,947,616	1,834,119	1,113,497	-	-
Municipal bonds	1,471,029	1,471,029	-	-	-
Corporate bonds	9,057,693	950,793	8,106,900	-	-
Commercial paper	397,679	397,679	-	-	-
Totals	<u>\$ 47,760,745</u>	<u>\$ 21,365,847</u>	<u>\$ 10,074,887</u>	<u>\$ 4,236,840</u>	<u>\$ 12,083,171</u>

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

B. RECEIVABLES

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

	General Fund	Health Department Fund	Nonmajor Funds	Totals
Taxes Receivable				
Property	\$ 24,661,458	\$ 13,844,702	\$ 31,121,719	\$ 69,627,879
County sales	25,095,119	-	507,466	25,602,585
County motor fuel	-	-	5,078,995	5,078,995
Local use	882,210	-	-	882,210
Total Taxes Receivable	<u>\$ 50,638,787</u>	<u>\$ 13,844,702</u>	<u>\$ 36,708,180</u>	<u>\$ 101,191,669</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

B. RECEIVABLES (cont.)

	<u>General Fund</u>	<u>Nonmajor Funds</u>	<u>Totals</u>
State Shared Revenue Receivable			
Income tax	\$ 631,200	\$ -	\$ 631,200
Personal property replacement tax	131,640	19,754	151,394
Motor fuel tax allotments	<u>-</u>	<u>4,833,104</u>	<u>4,833,104</u>
Total State Shared Revenue Receivable	<u>\$ 762,840</u>	<u>\$ 4,852,858</u>	<u>\$ 5,615,698</u>

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

C. RESTRICTED SPECIAL SERVICE AREA ASSESSMENTS RECEIVABLE

As of November 30, 2019, the Water and Sewerage System has \$3,688,990 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 \$3,424,015 of the reimbursement is due after one year.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

D. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2019, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 304,299,155	\$ 545,477	\$ 2,199,991	\$ 302,644,641
Construction in progress	23,126,929	5,629,470	18,219,880	10,536,519
Total Capital Assets Not Being Depreciated	<u>327,426,084</u>	<u>6,174,947</u>	<u>20,419,871</u>	<u>313,181,160</u>
Capital assets being depreciated				
Buildings	341,305,749	18,050,309	43,144	359,312,914
Improvements other than buildings	7,713,807	-	-	7,713,807
Machinery and equipment	76,685,234	4,138,368	7,544,292	73,279,310
Infrastructure	815,167,199	2,198,340	961,009	816,404,530
Total Capital Assets Being Depreciated	<u>1,240,871,989</u>	<u>24,387,017</u>	<u>8,548,445</u>	<u>1,256,710,561</u>
Total Capital Assets	<u>1,568,298,073</u>	<u>30,561,964</u>	<u>28,968,316</u>	<u>1,569,891,721</u>
Less: Accumulated depreciation for				
Buildings	174,887,165	9,949,410	34,885	184,801,690
Improvements other than buildings	4,641,769	183,299	-	4,825,068
Machinery and equipment	60,194,563	6,298,746	7,042,963	59,450,346
Infrastructure	516,286,911	19,432,518	525,172	535,194,257
Total Accumulated Depreciation	<u>756,010,408</u>	<u>35,863,973</u>	<u>7,603,020</u>	<u>784,271,361</u>
Net Capital Assets Being Depreciated	<u>484,861,581</u>	<u>(11,476,956)</u>	<u>945,425</u>	<u>472,439,200</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation	<u>\$ 812,287,665</u>	<u>\$ (5,302,009)</u>	<u>\$ 21,365,296</u>	<u>\$ 785,620,360</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

D. CAPITAL ASSETS (cont.)

Depreciation expense was charged to functions as follows:

Governmental Activities

General government	\$ 4,370,435
Public safety	3,339,183
Public health	2,246,411
Highways, streets and bridges	19,357,081
Public services	134,576
Judicial	4,330,527
Conservation and recreation	1,889,504
Public works	<u>196,256</u>
Total Governmental Activities Depreciation Expense	<u><u>\$ 35,863,973</u></u>

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities				
Capital assets not being depreciated/amortized				
Land	\$ 1,459,475	\$ 100,000	\$ -	\$ 1,559,475
Construction in progress	<u>513,933</u>	<u>3,168,639</u>	<u>2,552,090</u>	<u>1,130,482</u>
Total Capital Assets Not Being Depreciated/Amortized	<u>1,973,408</u>	<u>3,268,639</u>	<u>2,552,090</u>	<u>2,689,957</u>
Capital assets being depreciated/amortized				
Water and sewerage system	201,283,540	1,771,625	1,207,559	201,847,606
Equipment and vehicles	4,626,933	680,465	172,892	5,134,506
Intangibles	<u>4,452,220</u>	<u>-</u>	<u>-</u>	<u>4,452,220</u>
Total Capital Assets Being Depreciated/Amortized	<u>210,362,693</u>	<u>2,452,090</u>	<u>1,380,451</u>	<u>211,434,332</u>
Total Capital Assets	<u>212,336,101</u>	<u>5,720,729</u>	<u>3,932,541</u>	<u>214,124,289</u>
Less: Accumulated depreciation/amortization for				
Water and sewerage system	112,000,130	3,381,466	859,308	114,522,288
Equipment and vehicles	3,101,992	195,908	161,452	3,136,448
Intangibles	<u>2,828,916</u>	<u>284,685</u>	<u>-</u>	<u>3,113,601</u>
Total Accumulated Depreciation/Amortization	<u>117,931,038</u>	<u>3,862,059</u>	<u>1,020,760</u>	<u>120,772,337</u>
Net Capital Assets Being Depreciated/Amortized	<u>92,431,655</u>	<u>(1,409,969)</u>	<u>359,691</u>	<u>90,661,995</u>
Business-type Capital Assets, Net of Accumulated Depreciation/Amortization	<u><u>\$ 94,405,063</u></u>	<u><u>\$ 1,858,670</u></u>	<u><u>\$ 2,911,781</u></u>	<u><u>\$ 93,351,952</u></u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

E. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Interfund Receivables/Payables

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

Receivable Fund	Payable Fund	Amount
General	Health Department	\$ 19,935
	Department of Housing and Urban	
General	Development	470,290
General	Nonmajor Governmental	2,011,303
Health Department	Nonmajor Governmental	38,660
Nonmajor Governmental	General	210,622
Nonmajor Governmental	Care Center	200
Nonmajor Governmental	Health Department	20,585
Nonmajor Governmental	Nonmajor Governmental	6,772,066
Nonmajor Governmental	Water and Sewerage System	63,757
Water and Sewerage System	General	34,049
Water and Sewerage System	Nonmajor Governmental	<u>84,347</u>
Total - Fund Financial Statements		9,725,814
Less: Government-wide eliminations		<u>(9,780,453)</u>
Total Internal Balances - Government-Wide Statement of Net Position		<u><u>\$ (54,639)</u></u>

All amounts are due within one year.

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount
General	Nonmajor Governmental	\$ 1,643,786
Care Center	General	2,700,000
Nonmajor Governmental	General	34,073,307
Nonmajor Governmental	Nonmajor Governmental	<u>35,460,630</u>
Total - Fund Financial Statements		73,877,723
Less: Fund eliminations		<u>(73,877,723)</u>
Total Transfers - Government-Wide Statement of Activities		<u>\$ -</u>

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

F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended November 30, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
General obligation bonds	\$ 181,505,000	\$ -	\$ 23,240,000	\$ 158,265,000	\$ 23,960,000
Unamortized bond premium	<u>4,939,944</u>	<u>-</u>	<u>700,137</u>	<u>4,239,807</u>	<u>-</u>
Sub-totals	<u>186,444,944</u>	<u>-</u>	<u>23,940,137</u>	<u>162,504,807</u>	<u>23,960,000</u>
Other Liabilities					
Compensated absences	31,698,444	1,869,590	3,408,091	30,159,943	7,316,244
Claims payable	3,263,701	26,087,350	26,338,857	3,012,194	2,572,801
Total OPEB liability	10,202,363	1,770,349	871,492	11,101,220	-
Net pension liability - Regular IMRF	41,934,119	144,533,219	35,257,453	151,209,885	-
Net pension liability - SLEP	58,357,688	68,959,879	865,200	126,452,367	-
Net pension liability - ECO	<u>2,551,691</u>	<u>3,629,602</u>	<u>1,190,650</u>	<u>4,990,643</u>	<u>-</u>
Total Other Liabilities	<u>148,008,006</u>	<u>246,849,989</u>	<u>67,931,743</u>	<u>326,926,252</u>	<u>9,889,045</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 334,452,950</u>	<u>\$ 246,849,989</u>	<u>\$ 91,871,880</u>	<u>\$ 489,431,059</u>	<u>\$ 33,849,045</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Business-type Activities					
Revenue bonds	\$ 8,385,000	\$ -	\$ 1,415,000	\$ 6,970,000	\$ 1,440,000
Unamortized debt premium	48,250	-	15,648	32,602	-
Sub-totals	<u>8,433,250</u>	<u>-</u>	<u>1,430,648</u>	<u>7,002,602</u>	<u>1,440,000</u>
Other Liabilities					
IEPA construction loan	3,884,705	-	237,004	3,647,701	239,975
Compensated absences	1,541,588	449,572	464,899	1,526,261	251,677
Total OPEB liability	356,039	74,061	31,307	398,793	-
Net pension liability - Regular IMRF	<u>1,522,543</u>	<u>5,180,799</u>	<u>1,267,475</u>	<u>5,435,867</u>	<u>-</u>
Total Other Liabilities	<u>7,304,875</u>	<u>5,704,432</u>	<u>2,000,685</u>	<u>11,008,622</u>	<u>491,652</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 15,738,125</u>	<u>\$ 5,704,432</u>	<u>\$ 3,431,333</u>	<u>\$ 18,011,224</u>	<u>\$ 1,931,652</u>

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.

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 5.75% of the most recent available equalized assessed valuation of the County. As of November 30, 2019, the statutory debt limit for the County was \$2,297,643,614, providing a legal debt margin of \$2,266,808,614.

General Obligation Debt

All general obligation bonds and debt certificates are backed by the full faith and credit of the County. The bonds in the governmental funds are paid by future property tax levies or state shared sales tax revenues designated for debt service payments. 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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

Governmental Activities

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2019
SSA #34 - 2009 G.O. Bonds - Hobson Valley Project	1/27/2009	1/1/2029	3.0% - 4.75%	\$ 1,885,000	\$ 1,155,000
SSA #35 - 2012A Unlimited Tax Bonds - Lakes of Royce Renaissance Project	12/27/2012	1/1/2032	1.8% - 4.2%	1,805,000	1,400,000
1993 G.O. Refunding Bonds - Jail Project	4/1/1993	1/1/2021	2.4% - 5.6%	53,995,000	6,795,000
1993 G.O. Refunding Bonds - Stormwater Project	4/1/1993	1/1/2021	2.4% - 5.6%	77,620,000	9,775,000
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	3,425,000
2015B G.O. Refunding Bonds - Drainage Project	6/5/2015	1/1/2025	1.94%	13,140,000	8,220,000
2015A Transportation Revenue Refunding Bonds	6/5/2015	1/1/2021	1.45%	54,635,000	18,420,000
2016 G.O. Refunding Bonds- Courthouse Project	1/28/2016	1/1/2030	2.0% - 5.0%	36,050,000	29,680,000
2016 G.O. Refunding Bonds- Stormwater Project	2/3/2016	1/1/2022	1.45%	10,970,000	5,590,000
2017 G.O. Debt Certificates	12/28/2017	1/1/2028	2.65%	7,500,000	6,755,000
Total Governmental Activities - General Obligation Debt					<u>\$ 158,265,000</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt		Total
	Principal	Interest	
2020	\$ 23,960,000	\$ 6,501,158	\$ 30,461,158
2021	24,300,000	5,701,968	30,001,968
2022	11,430,000	5,127,391	16,557,391
2023	9,855,000	4,763,510	14,618,510
2024	10,255,000	4,354,489	14,609,489
2025-2029	51,920,000	14,419,937	66,339,937
2030-2034	22,580,000	3,893,968	26,473,968
2035	3,965,000	116,017	4,081,017
Totals	<u>\$ 158,265,000</u>	<u>\$ 44,878,438</u>	<u>\$ 203,143,438</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% of gross revenues. The total principal and interest remaining to be paid on the bonds is \$7,391,613. Principal and interest paid for the current year and total net revenues were \$1,609,645 and \$4,008,742, 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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

Revenue Debt (cont.)

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

First Lien Bond Reserve Account – An amount equal to the maximum annual debt service with respect to the 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.

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, 2019, all required balances were in accordance with the Ordinance.

Revenue debt payable at November 30, 2019, 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, 2019</u>
Series 2018 Revenue Bonds	1/23/2018	1/1/2024	2.4%	\$ 7,320,000	\$ 6,155,000
Series 2012 Revenue Bonds	4/25/2012	1/1/2022	3.0% - 4.0%	2,445,000	<u>815,000</u>
Total Business-type Activities - Revenue Debt					<u><u>\$ 6,970,000</u></u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

Revenue Debt (cont.)

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:

Years	Business-type Activities Direct Placement Revenue Debt		Total
	Principal	Interest	
2020	\$ 1,175,000	\$ 132,618	\$ 1,307,618
2021	1,200,000	104,332	1,304,332
2022	1,230,000	75,390	1,305,390
2023	1,260,000	45,734	1,305,734
2024	1,290,000	15,364	1,305,364
Totals	<u>\$ 6,155,000</u>	<u>\$ 373,438</u>	<u>\$ 6,528,438</u>

Years	Business-type Activities Revenue Debt		Total
	Principal	Interest	
2020	\$ 265,000	\$ 25,975	\$ 290,975
2021	270,000	16,000	286,000
2022	280,000	5,600	285,600
Totals	<u>\$ 815,000</u>	<u>\$ 47,575</u>	<u>\$ 862,575</u>

IEPA Construction Loans

Business-type Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2019
IEPA Construction Loans					
IEPA Loan #L17-4161	2/21/2012	9/29/2033	1.25%	\$ 4,915,421	<u>\$ 3,647,701</u>
Total Business-type Activities IEPA Construction Loans					<u>\$ 3,647,701</u>

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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

Debt service requirements to maturity are as follows:

Years	Business-type Activities IEPA Construction Loans		Total
	Principal	Interest	
2020	\$ 239,975	\$ 44,849	\$ 284,824
2021	242,985	41,840	284,825
2022	246,031	38,793	284,824
2023	249,116	35,708	284,824
2024	252,240	32,584	284,824
2025-2029	1,309,444	114,677	1,424,121
2030-2033	<u>1,107,910</u>	<u>31,387</u>	<u>1,139,297</u>
Totals	<u>\$ 3,647,701</u>	<u>\$ 339,838</u>	<u>\$ 3,987,539</u>

G. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at November 30, 2019, includes the following:

Governmental Activities

Net Investment in Capital Assets

Capital assets, net of accumulated depreciation

Land \$ 302,644,641

Construction in progress 10,536,519

Net capital assets being depreciated 472,439,200

Subtotal 785,620,360

Less:

Long-term debt outstanding (excluding unspent capital related debt proceeds) (161,764,036)

Unamortized debt premium (4,239,807)

Retainage payable (150,534)

Total Net Investment in Capital Assets \$ 619,465,983

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

G. NET POSITION/FUND BALANCES (cont.)

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2019, include the following:

	General Fund	Health Department Fund	Care Center Fund	Department of Housing and Urban Development Fund	Nonmajor Governmental Funds	Totals
Fund Balances						
Nonspendable:						
Prepaid items	\$ 41,305	\$ 50,116	\$ -	\$ -	\$ 464,919	\$ 556,340
Inventory	-	113,861	331,422	-	1,129,553	1,574,836
Restricted for:						
Grant programs	-	258,716	-	-	371,988	630,704
Grant funded loan programs	-	-	-	8,819,349	-	8,819,349
Employee benefits	-	-	-	-	13,947,906	13,947,906
Public health	-	-	-	-	23,530	23,530
Public safety	-	-	-	-	538,150	538,150
Highways, streets and bridges	-	-	-	-	14,153,496	14,153,496
Wetland mitigation	-	-	-	-	7,653,072	7,653,072
Conservation and recreation	-	-	-	-	1,526	1,526
Judicial	-	-	-	-	13,417,423	13,417,423
Public services	-	-	-	-	5,269,884	5,269,884
Capital projects	-	-	-	-	6,451,728	6,451,728
Debt service	-	-	-	-	29,863,406	29,863,406
Other purposes	-	-	-	-	5,994,545	5,994,545
Committed to:						
Public health	-	24,857,848	2,813,835	-	-	27,671,683
Conservation and recreation	-	-	-	-	10,576,101	10,576,101
Capital projects	-	-	-	-	6,202,391	6,202,391
Unassigned (deficit):	<u>80,038,724</u>	<u>-</u>	<u>-</u>	<u>(2,321,152)</u>	<u>(391,665)</u>	<u>77,325,907</u>
Total Fund Balances (Deficit)	<u>\$ 80,080,029</u>	<u>\$ 25,280,541</u>	<u>\$ 3,145,257</u>	<u>\$ 6,498,197</u>	<u>\$ 115,667,953</u>	<u>\$ 230,671,977</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

G. NET POSITION/FUND BALANCES (cont.)

Business-type Activities

Net Investment in Capital Assets	
Capital assets, net of accumulated depreciation	\$ 93,351,952
Less: Capital related debt	
Current portion of capital related IEPA construction loans	(239,975)
Current portion of capital related revenue bonds	(1,440,000)
Long-term portion of capital related IEPA construction loans	(3,407,726)
Long-term portion of capital related revenue bonds	(5,530,000)
Unamortized debt premium	(32,602)
Add: Unspent debt proceeds - water and sewer bond account	2,323
Total Net Investment in Capital Assets	<u>\$ 82,703,972</u>
Restricted for Debt Service	
Total restricted assets	\$ 5,569,053
Unspent debt proceeds - water and sewer bond account	(2,323)
Liabilities payable from restricted assets - accrued interest payable	(81,661)
Total Net Position Restricted for Debt Service	<u>\$ 5,485,069</u>

H. COMPONENT UNIT - DUPAGE COUNTY AIRPORT AUTHORITY

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

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

a. Basis of Accounting/Masurement Focus

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

b. Deposits and Investments

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

At year end, the carrying amount of the Authority's deposits and investments were \$38,775,947, consisting of deposits with financial institutions.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Authority's deposits may not be returned to the Authority. The Authority's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110% of the fair market value of the funds secured, with the collateral held by the Authority, and independent third party, or the Federal Reserve Bank. As of December 31, 2019, no deposits were exposed to custodial credit risk.

c. Capital Assets

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

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

Capital asset activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Land	\$ 68,944,402	\$ -	\$ 2,207,218	\$ 66,737,184
Construction in progress	2,390,857	3,285,483	2,184,752	3,491,588
Total Capital Assets Not Being Depreciated	71,335,259	3,285,483	4,391,970	70,228,772
Capital assets being depreciated				
Land improvements	101,635,829	1,896,964	-	103,532,793
Buildings and improvements	94,421,483	-	-	94,421,483
Infrastructure	74,767,530	-	-	74,767,530
Software	206,380	35,810	-	242,190
Equipment and vehicles	13,296,529	249,553	46,807	13,499,275
Total Capital Assets Being Depreciated	284,327,751	2,182,327	46,807	286,463,271
Total Capital Assets	355,663,010	5,467,810	4,438,777	356,692,043
Less: Accumulated depreciation for				
Land improvements	87,303,222	731,552	-	88,034,774
Buildings and improvements	53,452,919	3,087,129	-	56,540,048
Infrastructure	48,982,567	2,512,837	-	51,495,404
Software	206,380	5,968	-	212,348
Equipment and vehicles	8,457,741	536,144	36,611	8,957,274
Total Accumulated Depreciation	198,402,829	6,873,630	36,611	205,239,848
Net Capital Assets Being Depreciated	85,924,922	(4,691,303)	10,196	81,223,423
Total Authority Capital Assets, Net of Accumulated Depreciation	\$ 157,260,181	\$ (1,405,820)	\$ 4,402,166	\$ 151,452,195

d. Long-Term Obligations

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Net pension liability - IMRF	\$ -	\$ 1,611,644	\$ -	\$ 1,611,644	\$ -
Compensated absences	449,686	61,477	89,937	421,226	84,245
Total Long-Term Liabilities	\$ 449,686	\$ 1,673,121	\$ 89,937	\$ 2,032,870	\$ 84,245

The net pension liability for the IMRF plan was reported as a net pension asset as of December 31, 2018.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

e. Employee Retirement System

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

Plan membership. At December 31, 2018, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	24
Inactive, non-retired members	65
Active members	<u>60</u>
Total	<u><u>149</u></u>

Contributions. As set by statute, Authority employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the Authority to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Authority's actuarially determined contribution rate for calendar year 2018 was 6.87% 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, 2018, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Discount rate. The discount rate used to measure the total pension liability for IMRF was 7.25% as of December 31, 2018, compared to 7.50% for the prior valuation as of December 31, 2017. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Authority contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

Discount rate sensitivity. The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the Authority calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 21,636,347	\$ 19,053,959	\$ 16,950,873
Plan fiduciary net pension	17,442,315	17,442,315	17,442,315
Net pension liability/(asset)	<u>\$ 4,194,032</u>	<u>\$ 1,611,644</u>	<u>\$ (491,442)</u>

Changes in net pension liability/(asset). The Authority's changes in net pension liability/(asset) for the calendar year ended December 31, 2018 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2017	\$ 17,349,178	\$ 17,904,597	\$ (555,419)
Service cost	400,181	-	400,181
Interest on total pension liability	1,298,745	-	1,298,745
Differences between expected and actual experience of the total pension liability	(94,794)	-	(94,794)
Change of assumptions	565,980	-	565,980
Benefit payments, including refunds of employee contributions	(465,331)	(465,331)	-
Contributions - employer	-	365,093	(365,093)
Contributions - employee	-	181,338	(181,338)
Net investment income	-	(749,102)	749,102
Other (net transfer)	-	205,720	(205,720)
Balances at December 31, 2018	<u>\$ 19,053,959</u>	<u>\$ 17,442,315</u>	<u>\$ 1,611,644</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

Pension expense and 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 \$308,916. The Authority reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 19,085	\$ 405,390
Assumption changes	446,949	295,610
Net difference between projected and actual earnings on pension plan investments	1,041,354	-
Contributions subsequent to the measurement date	<u>284,559</u>	<u>-</u>
Total	<u>\$ 1,791,947</u>	<u>\$ 701,000</u>

The amounts reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as reductions in the net pension liability (asset) for the year ending December 31, 2020. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Amount
2020	\$ 234,198
2021	12,841
2022	75,624
2023	<u>483,725</u>
Total	<u>\$ 806,388</u>

I. COMPONENT UNIT - DuPAGE COUNTY EMERGENCY TELEPHONE SYSTEM BOARD

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

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

a. Basis of Accounting/Measurement Focus

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

b. Deposits and Investments

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

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

	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 12,610,581	\$ 12,673,333	Custodial credit risk
Money market mutual funds	34,901	34,901	Credit risk, interest rate risk
US agency securities - implicitly guaranteed	7,219,190	7,219,190	Custodial credit risk, interest rate risk
Corporate bonds	<u>3,367,516</u>	<u>3,367,516</u>	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Total Deposits and Investments	<u>\$ 23,232,188</u>	<u>\$ 23,294,940</u>	

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:

	November 30, 2019			
Investment Type	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ 34,901	\$ -	\$ -	\$ 34,901
US agency securities - implicitly guaranteed	-	7,219,190	-	7,219,190
Corporate bonds	<u>-</u>	<u>3,367,516</u>	<u>-</u>	<u>3,367,516</u>
Total	<u>\$ 34,901</u>	<u>\$ 10,586,706</u>	<u>\$ -</u>	<u>\$ 10,621,607</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

b. Deposits and Investments (cont.)

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, 2019, 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
US agency securities - implicitly guaranteed	AA+	Aaa

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, 2019 the investment portfolio was concentrated as follows:

Issuer	Investment Type	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	US agency securities - implicitly guaranteed	24.4%
Federal National Mortgage Association	US agency securities - implicitly guaranteed	43.5%

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

b. Deposits and Investments (cont.)

Interest Rate Risk

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

As of November 30, 2019, the ETSB's investments were as follows:

Investment Type	Maturity (In Years)				
	Fair Value	Less than 1	1 - 5	6 - 10	More than 10
Money market mutual funds	\$ 34,901	\$ 34,901	\$ -	\$ -	\$ -
US agency securities - implicitly guaranteed	7,219,190	11,014	324,513	2,509,588	4,374,075
Corporate bonds	3,367,516	350,758	3,016,758	-	-
Totals	<u>\$ 10,621,607</u>	<u>\$ 396,673</u>	<u>\$ 3,341,271</u>	<u>\$ 2,509,588</u>	<u>\$ 4,374,075</u>

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

c. Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated				
Construction in progress	<u>\$ 10,033,503</u>	<u>\$ 2,061,893</u>	<u>\$ 9,414,498</u>	<u>\$ 2,680,898</u>
Total Capital Assets Not Being Depreciated	<u>10,033,503</u>	<u>2,061,893</u>	<u>9,414,498</u>	<u>2,680,898</u>
Capital assets being depreciated				
Machinery and equipment	<u>38,832,457</u>	<u>12,388,960</u>	<u>43,566</u>	<u>51,177,851</u>
Total Capital Assets Being Depreciated	<u>38,832,457</u>	<u>12,388,960</u>	<u>43,566</u>	<u>51,177,851</u>
Total Capital Assets	<u>48,865,960</u>	<u>14,450,853</u>	<u>9,458,064</u>	<u>53,858,749</u>
Less: Accumulated depreciation for				
Machinery and equipment	<u>30,467,690</u>	<u>4,574,691</u>	<u>38,811</u>	<u>35,003,570</u>
Total Accumulated Depreciation	<u>30,467,690</u>	<u>4,574,691</u>	<u>38,811</u>	<u>35,003,570</u>
Total ETSB Capital Assets, Net of Accumulated Depreciation	<u>\$ 18,398,270</u>	<u>\$ 9,876,162</u>	<u>\$ 9,419,253</u>	<u>\$ 18,855,179</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

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

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

d. Employee Retirement System

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

NOTE IV - OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

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

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

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

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

Plan membership. At December 31, 2018, the measurement date, membership in the plan was as follows:

	Regular Plan	SLEP	ECO
Retirees and beneficiaries	2,779	393	32
Inactive, non-retired members	2,312	62	12
Active members	2,338	388	10
Total	7,429	843	54

Contributions. As set by statute, county employees participating in the Regular, SLEP, and ECO plans are required to contribute 4.50%, 7.50%, and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2018 were 12.07%, 25.86%, and 70.64%, respectively, of annual covered payroll for the Regular, SLEP, and ECO plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net pension liability/(asset). The net pension liabilities/(assets) were measured as of December 31, 2018, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Actuarial assumptions. The total pension liabilities for the Regular, SLEP, and ECO plans were determined by actuarial valuations performed as of December 31, 2018 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	3.39% to 14.25%, including inflation	3.39% to 14.25%, including inflation	3.39% 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%	8.50%	7.15%
International equities	18.00%	9.20%	7.25%
Fixed income	28.00%	3.75%	3.75%
Real estate	9.00%	7.30%	6.25%
Alternatives	7.00%		
Private equity		12.40%	8.50%
Hedge funds		5.75%	5.50%
Commodities		4.75%	3.20%
Cash equivalents	1.00%	2.50%	2.50%

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Discount rate. The discount rates used to measure the total pension liabilities for the Regular, SLEP, and ECO plans were 7.25%, 7.25%, and 7.25%, respectively. The discount rates calculated using the December 31, 2017 measurement date were 7.50%, 7.50%, and 7.50%. The projection of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected 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 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 net pension liabilities/(assets) of the County calculated using the discount rates of 7.25%, 7.25%, and 7.25%, 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% for Regular, 6.25% for SLEP, and 6.25% for ECO) or 1 percentage point higher (8.25% for Regular, 8.25% for SLEP, and 8.25% for ECO) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
<i>Regular - County:</i>			
Total pension liability	\$ 1,027,088,771	\$ 917,642,856	\$ 828,089,595
Plan fiduciary net pension	760,997,104	760,997,104	760,997,104
Net pension liability/(asset)	<u>\$ 266,091,667</u>	<u>\$ 156,645,752</u>	<u>\$ 67,092,491</u>
<i>Regular - ETSB:</i>			
Total pension liability	\$ 2,302,407	\$ 2,057,064	\$ 1,856,314
Plan fiduciary net pension	1,659,316	1,659,316	1,659,316
Net pension liability/(asset)	<u>\$ 643,091</u>	<u>\$ 397,748</u>	<u>\$ 196,998</u>
<i>Regular - Total:</i>			
Total pension liability	\$ 1,029,391,178	\$ 919,699,920	\$ 829,945,909
Plan fiduciary net pension	762,656,420	762,656,420	762,656,420
Net pension liability/(asset)	<u>\$ 266,734,758</u>	<u>\$ 157,043,500</u>	<u>\$ 67,289,489</u>
<i>SLEP:</i>			
Total pension liability	\$ 508,935,316	\$ 449,008,789	\$ 399,766,459
Plan fiduciary net pension	322,556,422	322,556,422	322,556,422
Net pension liability/(asset)	<u>\$ 186,378,894</u>	<u>\$ 126,452,367</u>	<u>\$ 77,210,037</u>
<i>ECO:</i>			
Total pension liability	\$ 29,628,402	\$ 26,901,547	\$ 24,583,440
Plan fiduciary net pension	21,910,904	21,910,904	21,910,904
Net pension liability/(asset)	<u>\$ 7,717,498</u>	<u>\$ 4,990,643</u>	<u>\$ 2,672,536</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Changes in net pension liability/(asset). The changes in net pension liabilities/(assets) for the Regular, SLEP, and ECO plans for the calendar year ended December 31, 2018 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>Regular - County:</i>			
Balances at December 31, 2017	\$ 858,041,199	\$ 814,584,537	\$ 43,456,662
Service cost	11,344,557	-	11,344,557
Interest on total pension liability	63,049,021	-	63,049,021
Differences between expected and actual experience of the total pension liability	6,777,870	-	6,777,870
Change of assumptions	24,041,428	-	24,041,428
Benefit payments, including refunds of employee contributions	(45,611,219)	(45,611,219)	-
Contributions - employer	-	15,943,453	(15,943,453)
Contributions - employee	-	6,145,519	(6,145,519)
Net investment income	-	(44,501,142)	44,501,142
Other (net transfer)	-	14,435,956	(14,435,956)
Balances at December 31, 2018	<u>\$ 917,642,856</u>	<u>\$ 760,997,104</u>	<u>\$ 156,645,752</u>
<i>Regular - ETSB:</i>			
Balances at December 31, 2017	\$ 1,923,793	\$ 1,795,385	\$ 128,408
Service cost	28,804	-	28,804
Interest on total pension liability	160,091	-	160,091
Differences between expected and actual experience of the total pension liability	17,210	-	17,210
Change of assumptions	42,980	-	42,980
Benefit payments, including refunds of employee contributions	(115,814)	(115,814)	-
Contributions - employer	-	40,483	(40,483)
Contributions - employee	-	15,604	(15,604)
Net investment income	-	(112,997)	112,997
Other (net transfer)	-	36,655	(36,655)
Balances at December 31, 2018	<u>\$ 2,057,064</u>	<u>\$ 1,659,316</u>	<u>\$ 397,748</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
<i>Regular - Total:</i>			
Balances at December 31, 2017	\$ 859,964,992	\$ 816,379,922	\$ 43,585,070
Service cost	11,373,361	-	11,373,361
Interest on total pension liability	63,209,112	-	63,209,112
Differences between expected and actual experience of the total pension liability	6,795,080	-	6,795,080
Change of assumptions	24,084,408	-	24,084,408
Benefit payments, including refunds of employee contributions	(45,727,033)	(45,727,033)	-
Contributions - employer	-	15,983,936	(15,983,936)
Contributions - employee	-	6,161,123	(6,161,123)
Net investment income	-	(44,614,139)	44,614,139
Other (net transfer)	-	14,472,611	(14,472,611)
Balances at December 31, 2018	<u>\$ 919,699,920</u>	<u>\$ 762,656,420</u>	<u>\$ 157,043,500</u>
Plan fiduciary net position as a percentage of the total pension liability			82.92 %
<i>SLEP:</i>			
Balances at December 31, 2017	\$ 400,391,139	\$ 342,033,451	\$ 58,357,688
Service cost	6,813,497	-	6,813,497
Interest on total pension liability	29,522,008	-	29,522,008
Differences between expected and actual experience of the total pension liability	19,416,533	-	19,416,533
Change of assumptions	13,207,841	-	13,207,841
Benefit payments, including refunds of employee contributions	(20,342,229)	(20,342,229)	-
Contributions - employer	-	10,190,909	(10,190,909)
Contributions - employee	-	3,106,577	(3,106,577)
Net investment income	-	(22,099,450)	22,099,450
Other (net transfer)	-	9,667,164	(9,667,164)
Balances at December 31, 2018	<u>\$ 449,008,789</u>	<u>\$ 322,556,422</u>	<u>\$ 126,452,367</u>
Plan fiduciary net position as a percentage of the total pension liability			71.84 %

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
<i>ECO:</i>			
Balances at December 31, 2017	\$ 26,501,513	\$ 23,949,822	\$ 2,551,691
Service cost	219,250	-	219,250
Interest on total pension liability	1,933,704	-	1,933,704
Differences between expected and actual experience of the total pension liability	(711,971)	-	(711,971)
Change of assumptions	615,890	-	615,890
Benefit payments, including refunds of employee contributions	(1,656,839)	(1,656,839)	-
Contributions - employer	-	753,153	(753,153)
Contributions - employee	-	79,964	(79,964)
Net investment income	-	(1,572,729)	1,572,729
Other (net transfer)	-	357,533	(357,533)
Balances at December 31, 2018	<u>\$ 26,901,547</u>	<u>\$ 21,910,904</u>	<u>\$ 4,990,643</u>
Plan fiduciary net position as a percentage of the total pension liability			81.45 %

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions. For the year ended November 30, 2019, the County recognized pension expense of \$17,276,007, \$16,823,225, and \$(128,732) for the Regular, SLEP, and ECO plans, respectively. Pension expense recognized by the County and ETSB were \$33,958,548 and \$11,952, respectively. The County reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Regular - County:</i>		
Difference between expected and actual experience	\$ 6,353,951	\$ -
Assumption changes	15,482,056	9,022,878
Net difference between projected and actual earnings on pension plan investments	50,949,636	-
Contributions subsequent to the measurement date	<u>12,345,452</u>	<u>-</u>
Total	<u>\$ 85,131,095</u>	<u>\$ 9,022,878</u>
<i>Regular - ETSB:</i>		
Difference between expected and actual experience	\$ 16,134	\$ -
Assumption changes	39,311	22,910
Net difference between projected and actual earnings on pension plan investments	129,369	-
Contributions subsequent to the measurement date	<u>31,347</u>	<u>-</u>
Total	<u>\$ 216,161</u>	<u>\$ 22,910</u>
<i>Regular - Total:</i>		
Difference between expected and actual experience	\$ 6,370,085	\$ -
Assumption changes	15,521,367	9,045,788
Net difference between projected and actual earnings on pension plan investments	51,079,005	-
Contributions subsequent to the measurement date	<u>12,376,799</u>	<u>-</u>
Total	<u>\$ 85,347,256</u>	<u>\$ 9,045,788</u>
<i>SLEP:</i>		
Difference between expected and actual experience	\$ 26,464,757	\$ 3,328,785
Assumption changes	11,314,678	3,068,435
Net difference between projected and actual earnings on pension plan investments	23,351,208	-
Contributions subsequent to the measurement date	<u>8,980,357</u>	<u>-</u>
Total	<u>\$ 70,111,000</u>	<u>\$ 6,397,220</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>ECO:</i>		
Difference between expected and actual experience	\$ -	\$ 89,891
Assumption changes	77,760	-
Net difference between projected and actual earnings on pension plan investments	1,440,019	-
Contributions subsequent to the measurement date	472,314	-
Total	<u>\$ 1,990,093</u>	<u>\$ 89,891</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, 2020. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$63,924,669 for Regular, \$54,733,423 for SLEP, and \$1,427,888 for ECO) will be recognized in pension expense as follows:

	Regular Plan				
Year Ending November 30,	County	ETSB	Total	SLEP	ECO
2020	\$ 21,603,290	\$ 54,854	\$ 21,658,144	\$ 17,535,977	\$ 421,419
2021	14,901,206	37,837	14,939,043	11,177,929	154,922
2022	6,211,502	15,772	6,227,274	10,581,752	181,251
2023	21,046,767	53,441	21,100,208	15,437,765	670,296
Total	<u>\$ 63,762,765</u>	<u>\$ 161,904</u>	<u>\$ 63,924,669</u>	<u>\$ 54,733,423</u>	<u>\$ 1,427,888</u>

B. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The County purchases commercial insurance to provide coverage for losses from theft of, damage to, or destruction of assets and errors and omissions. However, other risks, such as healthcare, workers compensation, and general liability are accounted for and financed by the County in 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.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

B. RISK MANAGEMENT (cont.)

Self Insurance (cont.)

For health insurance claims, the uninsured risk of loss is \$100,000 per incident 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

	Healthcare	General Liability and Workers Compensation	Totals
Unpaid Claims - November 30, 2017	\$ 1,372,996	\$ 2,807,312	\$ 4,180,308
Current year claims and changes in estimates	23,017,379	2,340,362	25,357,741
Claim payments	(23,323,023)	(2,951,325)	(26,274,348)
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	(22,736,112)	(3,602,745)	(26,338,857)
Unpaid claims - November 30, 2019	<u>\$ 879,650</u>	<u>\$ 2,132,544</u>	<u>\$ 3,012,194</u>

C. COMMITMENTS AND CONTINGENCIES

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

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES (cont.)

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

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

At November 30, 2019, the County had entered into various contracts for road construction and repair, facilities management, and stormwater related construction in the amount of \$66,067,318. Total costs incurred to date on these contracts were \$61,343,021, leaving a remaining contractual commitment of \$4,724,297. The road construction and repair contracts are accounted for in various special revenue and capital projects funds. The facilities management construction contracts are accounted for in the General Fund. The stormwater related construction contracts are accounted for in the Stormwater Management Fund. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

D. OTHER POSTEMPLOYMENT BENEFITS

Plan description. The County's cost-sharing defined benefit OPEB plan, the DuPage County Postretirement Health Plan, provides group health insurance plan coverage to active employees and retirees (or other qualified terminated employees) at blended premium 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% 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.

Employees covered by benefit terms. At November 30, 2017, the actuarial valuation date, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	165
Active plan members	<u>2,524</u>
Total	<u><u>2,689</u></u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Total OPEB liability. At November 30, 2019, the County reported a liability for its proportionate share of the total OPEB liability of \$11,500,013 and ETSB reported a liability for its proportionate share of the total OPEB liability of \$40,240. The total liability was measured as of November 30, 2019, and was determined by an actuarial valuation as of November 30, 2017. The proportions of the total OPEB liability were based on the share of OPEB cost between the County and ETSB, as determined by the independent actuary, for the measurement year ended November 30, 2019. At November 30, 2019, the County and ETSB's proportions were 99.65% and 0.35%, respectively.

Actuarial assumptions and other inputs. The total OPEB liability in the November 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Health care participation rate	30% for currently participating employees; 10% for currently waiving employees
Healthcare cost trend rates	Initial rate of 6.50%, grading down to the ultimate trend rate of 5.00% in 2025
Retirees' share of benefit-related costs	100%

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

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

The actuarial assumptions used in the November 30, 2019 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

Discount rate. At November 30, 2019, the discount rate used to measure the total OPEB liability was a blended rate of 2.77%, which was a change from the November 30, 2018 rate of 4.22%. Since the plan is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Changes in the total OPEB liability.

	County	ETSB	Total
Balances at November 30, 2018	\$ 10,558,402	\$ 35,592	\$ 10,593,994
Service cost	324,591	1,136	325,727
Interest on total OPEB liability	426,458	1,492	427,950
Changes in assumptions	1,093,361	5,179	1,098,540
Benefit payments	(902,799)	(3,159)	(905,958)
Balances at November 30, 2019	<u>\$ 11,500,013</u>	<u>\$ 40,240</u>	<u>\$ 11,540,253</u>

Changes of assumptions reflect a change in the discount rate from 4.22% at the beginning of the year to 2.77% at the end of the year.

Sensitivity of the total OPEB liability to changes in the discount rate. 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 a discount rate that is 1-percentage-point lower (1.77%) or 1-percentage-point higher (3.77%) than the current discount rate:

	1% Decrease (1.77%)	Discount Rate (2.77%)	1% Increase (3.77%)
Total OPEB liability - County	\$ 12,323,923	\$ 11,500,013	\$ 10,731,816
Total OPEB liability - ETSB	<u>43,123</u>	<u>40,240</u>	<u>37,552</u>
Total OPEB liability - Total	<u>\$ 12,367,046</u>	<u>\$ 11,540,253</u>	<u>\$ 10,769,368</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.50% decreasing to 4.00%) or 1-percentage-point higher (7.50% decreasing to 6.00%) than the current healthcare cost trend rates:

	1% Decrease (5.50%) Decreasing to 4.00%)	Healthcare Cost Trend Rates (6.50%) Decreasing to 5.00%)	1% Increase (7.50%) Decreasing to 6.00%)
Total OPEB liability - County	\$ 10,272,454	\$ 11,500,013	\$ 12,935,678
Total OPEB liability - ETSB	<u>35,945</u>	<u>40,240</u>	<u>45,264</u>
Total OPEB liability - Total	<u>\$ 10,308,399</u>	<u>\$ 11,540,253</u>	<u>\$ 12,980,942</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. OTHER POSTEMPLOYMENT BENEFITS (cont.)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB. For the year ended November 30, 2019, the County and ETSB recognized OPEB expense of \$819,566. At November 30, 2019, the County and ETSB reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>County:</i>		
Changes of assumptions	\$ 979,597	\$ 371,383
Total	<u>\$ 979,597</u>	<u>\$ 371,383</u>
<i>ETSB:</i>		
Changes of assumptions	\$ 3,428	\$ 1,300
Total	<u>\$ 3,428</u>	<u>\$ 1,300</u>
<i>Total:</i>		
Changes of assumptions	\$ 983,025	\$ 372,683
Total	<u>\$ 983,025</u>	<u>\$ 372,683</u>

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

Year Ended November 30:	County	ETSB	Total
2020	\$ 65,659	\$ 230	\$ 65,889
2021	65,659	230	65,889
2022	65,659	230	65,889
2023	65,659	230	65,889
2024	65,659	230	65,889
Thereafter	<u>279,919</u>	<u>978</u>	<u>280,897</u>
Total	<u>\$ 608,214</u>	<u>\$ 2,128</u>	<u>\$ 610,342</u>

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

E. SUBSEQUENT EVENT

In December 2019, a novel strain of coronavirus was reported in Wuhan, Hubei province, China. During the first several months of 2020, the virus, SARS-CoV-2, and resulting disease, COVID-19, spread to the United States. In March 2020, the U.S. declared the outbreak of COVID-19 (pandemic) a national emergency that soon impacted many businesses and residents of DuPage County.

As of June 12, 2020, management continues to evaluate the effects these events may have on DuPage County. Based on current information, management anticipates that sales tax, local gas tax, motor fuel tax, and income tax revenues will decrease beginning second quarter of FY2020. County management also believes that the current volatility in financial markets, and the sudden decline in corporate bond rates may impact investment earnings on its investments and investments in the defined benefit plans.

Management expects to partially mitigate the pandemic's impact on the County's revenues and expenditures during the first two quarters of FY2020, as departments manage costs below budget and pay costs of incremental COVID-19 expenditures out of the Coronavirus Aid, Relief, and Economic Security Fund that was established in April 2020 when the County received \$161.0 million from the U.S. Department of the Treasury (Treasury). These Treasury funds are to be used to partially mitigate the public health and economic impact on the County, its residents, and small businesses.

For the first half of FY2020, the County maintained the General Fund cash reserves above the level maintained for the first half of FY2019. With this level of cash in reserves, the County can be flexible in its response to the pandemic's immediate economic impact.

The extent of the pandemic's impact on the County's operations and financial position will depend largely on future developments that include the duration and spread of the outbreak, and related governmental and/or other regulatory actions.

DUPAGE COUNTY, ILLINOIS

Notes to Financial Statements
As of and for the Year Ended November 30, 2019

NOTE IV - OTHER INFORMATION (cont.)

F. 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*
- 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*

The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87, which was postponed by one and a half years.

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 Five Fiscal Years

	2015	2016	2017	2018	2019
Total pension liability					
Service cost	\$ 13,132,544	\$ 12,919,457	\$ 12,911,465	\$ 12,632,434	\$ 11,373,361
Interest	52,103,673	57,095,169	59,686,434	62,389,239	63,209,112
Differences between expected and actual experience	1,653,196	3,259,144	4,335,479	5,035,737	6,795,080
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)
Net change in total pension liability	69,583,851	37,948,001	34,429,923	13,165,644	59,734,928
Total pension liability - beginning	704,837,573	774,421,424	812,369,425	846,799,348	859,964,992
Total pension liability - ending (a)	<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>
Plan fiduciary net position					
Employer contributions	\$ 14,526,759	\$ 14,327,502	\$ 15,841,823	\$ 15,321,145	\$ 15,983,936
Employee contributions	5,908,687	6,059,955	5,992,835	6,113,161	6,161,123
Net investment income	40,591,099	3,465,504	47,589,349	127,419,814	(44,614,139)
Benefit payments, including refunds of member contributions	(33,376,419)	(37,191,698)	(39,619,965)	(42,518,088)	(45,727,033)
Other (net transfer)	1,954,425	5,912,259	1,963,433	(15,799,997)	14,472,611
Net change in plan fiduciary net position	29,604,551	(7,426,478)	31,767,475	90,536,035	(53,723,502)
Plan fiduciary net position - beginning	671,898,339	701,502,890	694,076,412	725,843,887	816,379,922
Plan fiduciary net position - ending (b)	<u>\$ 701,502,890</u>	<u>\$ 694,076,412</u>	<u>\$ 725,843,887</u>	<u>\$ 816,379,922</u>	<u>\$ 762,656,420</u>
Employer's net pension liability - ending (a) - (b)	<u>\$ 72,918,534</u>	<u>\$ 118,293,013</u>	<u>\$ 120,955,461</u>	<u>\$ 43,585,070</u>	<u>\$ 157,043,500</u>
Net pension liability - County	\$ 72,765,408	\$ 118,034,165	\$ 120,684,669	\$ 43,456,662	\$ 156,645,752
Net pension liability - ETSB	153,126	258,848	270,792	128,408	397,748
Net pension liability - Total	<u>\$ 72,918,534</u>	<u>\$ 118,293,013</u>	<u>\$ 120,955,461</u>	<u>\$ 43,585,070</u>	<u>\$ 157,043,500</u>
Plan fiduciary net position as a percentage of the total pension liability	90.58%	85.44%	85.72%	94.93%	82.92%
Covered payroll - County	\$ 124,847,687	\$ 126,568,068	\$ 127,181,125	\$ 130,234,841	\$ 132,063,339
Covered payroll - ETSB	262,727	277,563	285,369	384,825	335,328
Covered payroll - Total	<u>\$ 125,110,414</u>	<u>\$ 126,845,631</u>	<u>\$ 127,466,494</u>	<u>\$ 130,619,666</u>	<u>\$ 132,398,667</u>
Employer's net pension liability as a percentage of covered payroll	58.28%	93.26%	94.89%	33.37%	118.61%

Notes to Schedule:

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

DUPAGE COUNTY, ILLINOIS

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

	2015	2016	2017	2018	2019
County:					
Actuarially determined contribution	\$ 14,494,816	\$ 14,303,456	\$ 15,668,715	\$ 15,302,594	\$ 15,979,664
Contributions in relation to the actuarially determined contribution	<u>(14,496,253)</u>	<u>(14,297,415)</u>	<u>(15,806,357)</u>	<u>(15,276,007)</u>	<u>(15,943,453)</u>
Contribution deficiency (excess)	<u>\$ (1,437)</u>	<u>\$ 6,041</u>	<u>\$ (137,642)</u>	<u>\$ 26,587</u>	<u>\$ 36,211</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>
Contributions as a percentage of covered payroll	11.61%	11.30%	12.43%	11.73%	12.07%
ETSB:					
Actuarially determined contribution	\$ 30,503	\$ 30,100	\$ 35,157	\$ 45,217	\$ 40,575
Contributions in relation to the actuarially determined contribution	<u>(30,506)</u>	<u>(30,087)</u>	<u>(35,466)</u>	<u>(45,138)</u>	<u>(40,483)</u>
Contribution deficiency (excess)	<u>\$ (3)</u>	<u>\$ 13</u>	<u>\$ (309)</u>	<u>\$ 79</u>	<u>\$ 92</u>
Covered payroll	<u>\$ 262,727</u>	<u>\$ 277,563</u>	<u>\$ 285,369</u>	<u>\$ 384,825</u>	<u>\$ 335,328</u>
Contributions as a percentage of covered payroll	11.61%	10.84%	12.43%	11.73%	12.07%
Total:					
Actuarially determined contribution	\$ 14,525,319	\$ 14,333,556	\$ 15,703,872	\$ 15,347,811	\$ 16,020,239
Contributions in relation to the actuarially determined contribution	<u>(14,526,759)</u>	<u>(14,327,502)</u>	<u>(15,841,823)</u>	<u>(15,321,145)</u>	<u>(15,983,936)</u>
Contribution deficiency (excess)	<u>\$ (1,440)</u>	<u>\$ 6,054</u>	<u>\$ (137,951)</u>	<u>\$ 26,666</u>	<u>\$ 36,303</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>
Contributions as a percentage of covered payroll	11.61%	11.30%	12.43%	11.73%	12.07%

Notes to Schedule:

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

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which is 11 months prior to the beginning of the fiscal year in which contributions are reported. 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	25 years
Asset valuation method	5-Year smoothed market
Inflation	2.75%
Salary increases	3.75% to 14.50% 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 independent auditors' report and accompanying 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 Five Fiscal Years

	2015	2016	2017	2018	2019
Total pension liability					
Service cost	\$ 6,674,034	\$ 6,564,698	\$ 7,221,937	\$ 6,665,887	\$ 6,813,497
Interest	23,110,715	24,874,723	27,129,224	27,804,394	29,522,008
Differences between expected and actual experience	3,314,716	14,825,131	(7,488,381)	10,912,805	19,416,533
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)
Net change in total pension liability	24,914,258	31,460,542	7,470,342	23,871,895	48,617,650
Total pension liability - beginning	312,674,102	337,588,360	369,048,902	376,519,244	400,391,139
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>
Plan fiduciary net position					
Employer contributions	\$ 8,257,287	\$ 9,114,886	\$ 9,017,180	\$ 9,455,843	\$ 10,190,909
Employee contributions	2,496,691	2,786,695	2,712,609	2,813,462	3,106,577
Net investment income	16,222,581	1,393,620	19,494,225	54,450,130	(22,099,450)
Benefit payments, including refunds of member contributions	(14,088,692)	(15,751,507)	(17,018,423)	(18,253,866)	(20,342,229)
Other (net transfer)	149,698	3,971,732	2,193,849	(4,995,855)	9,667,164
Net change in plan fiduciary net position	13,037,565	1,515,426	16,399,440	43,469,714	(19,477,029)
Plan fiduciary net position - beginning	267,611,306	280,648,871	282,164,297	298,563,737	342,033,451
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>
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>
Plan fiduciary net position as a percentage of the total pension liability	83.13%	76.46%	79.30%	85.42%	71.84%
Covered payroll	\$ 33,191,987	\$ 36,914,775	\$ 34,785,891	\$ 37,063,933	\$ 39,413,053
Employer's net pension liability as a percentage of covered payroll	171.55%	235.37%	224.10%	157.45%	320.84%

Notes to Schedule:

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

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information

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

	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 8,254,847	\$ 9,110,566	\$ 8,992,153	\$ 9,514,312	\$ 10,144,920
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>
Contribution deficiency (excess)	<u>\$ (2,440)</u>	<u>\$ (4,320)</u>	<u>\$ (25,027)</u>	<u>\$ 58,469</u>	<u>\$ (45,989)</u>
Covered payroll	\$ 33,191,987	\$ 36,914,775	\$ 34,785,891	\$ 37,063,933	\$ 39,413,053
Contributions as a percentage of covered payroll	24.88%	24.69%	25.92%	25.51%	25.86%

Notes to Schedule:

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

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which is 11 months prior to the beginning of the fiscal year in which contributions are reported. 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	25 years
Asset valuation method	5-Year smoothed market
Inflation	2.75%
Salary increases	3.75% to 14.50% 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.

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 Five Fiscal Years

	2015	2016	2017	2018	2019
Total pension liability					
Service cost	\$ 331,687	\$ 265,832	\$ 272,745	\$ 264,010	\$ 219,250
Interest	1,792,417	1,900,119	1,962,580	1,990,675	1,933,704
Differences between expected and actual experience	(25,148)	270,415	(287,260)	(843,206)	(711,971)
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)
Net change in total pension liability	1,638,277	836,988	181,908	(723,393)	400,034
Total pension liability - beginning	24,567,733	26,206,010	27,042,998	27,224,906	26,501,513
Total pension liability - ending (a)	\$ 26,206,010	\$ 27,042,998	\$ 27,224,906	\$ 26,501,513	\$ 26,901,547
Plan fiduciary net position					
Employer contributions	\$ 952,253	\$ 775,087	\$ 996,382	\$ 822,731	\$ 753,153
Employee contributions	101,774	84,818	94,761	84,222	79,964
Net investment income	1,133,440	95,354	1,633,963	3,994,105	(1,572,729)
Benefit payments, including refunds of member contributions	(1,413,081)	(1,599,378)	(1,601,213)	(1,629,151)	(1,656,839)
Other (net transfer)	(94,406)	1,551,653	(124,187)	(669,810)	357,533
Net change in plan fiduciary net position	679,980	907,534	999,706	2,602,097	(2,038,918)
Plan fiduciary net position - beginning	18,760,505	19,440,485	20,348,019	21,347,725	23,949,822
Plan fiduciary net position - ending (b)	\$ 19,440,485	\$ 20,348,019	\$ 21,347,725	\$ 23,949,822	\$ 21,910,904
Employer's net pension liability - ending (a) - (b)	\$ 6,765,525	\$ 6,694,979	\$ 5,877,181	\$ 2,551,691	\$ 4,990,643
Plan fiduciary net position as a percentage of the total pension liability	74.18%	75.24%	78.41%	90.37%	81.45%
Covered payroll	\$ 1,312,728	\$ 1,126,979	\$ 1,119,467	\$ 1,125,558	\$ 1,066,187
Employer's net pension liability as a percentage of covered payroll	515.38%	594.06%	525.00%	226.70%	468.08%

Notes to Schedule:

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

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information

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

	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 952,253	\$ 773,558	\$ 1,001,139	\$ 824,021	\$ 753,154
Contributions in relation to the actuarially determined contribution	<u>(952,253)</u>	<u>(775,087)</u>	<u>(996,382)</u>	<u>(822,731)</u>	<u>(753,153)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (1,529)</u>	<u>\$ 4,757</u>	<u>\$ 1,290</u>	<u>\$ 1</u>
Covered payroll	\$ 1,312,728	\$ 1,126,979	\$ 1,119,467	\$ 1,125,558	\$ 1,066,187
Contributions as a percentage of covered payroll	72.54%	68.78%	89.01%	73.10%	70.64%

Notes to Schedule:

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

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which is 11 months prior to the beginning of the fiscal year in which contributions are reported. 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	25 years
Asset valuation method	5-Year smoothed market
Inflation	2.75%
Salary increases	3.75% to 14.50% 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.

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information

Schedule of Changes in the Total OPEB Liability and Related Ratios
Retiree Healthcare Plan
For the Past Two Fiscal Years

	<u>2018</u>	<u>2019</u>
Total OPEB liability		
Service cost	\$ 350,260	\$ 325,727
Interest	385,484	427,950
Changes of assumptions	(471,935)	1,098,540
Benefit payments, including refunds of member contributions	<u>(815,015)</u>	<u>(905,958)</u>
Net change in total OPEB liability	(551,206)	946,259
Total OPEB liability - beginning	<u>11,145,200</u>	<u>10,593,994</u>
Total OPEB liability - ending	<u><u>\$ 10,593,994</u></u>	<u><u>\$ 11,540,253</u></u>
Total OPEB liability - County	\$ 10,558,402	\$ 11,500,013
Total OPEB liability - ETSB	<u>35,592</u>	<u>40,240</u>
Total OPEB liability - Total	<u><u>\$ 10,593,994</u></u>	<u><u>\$ 11,540,253</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%
Covered payroll	\$ 176,026,386	\$ 175,426,628
County's total OPEB liability as a percentage of covered payroll	6.02%	6.58%

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

For the Year Ended November 30, 2019

With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 128,899,942	\$ 128,899,942	\$ 129,538,579	\$ 638,637	\$ 128,734,891
Fees, licenses and permits	1,447,000	1,447,000	1,487,992	40,992	1,386,316
Intergovernmental revenue	17,079,682	17,467,005	19,500,753	2,033,748	19,967,091
Charges for services	17,786,010	17,786,010	16,401,304	(1,384,706)	13,522,460
Fines and forfeitures	9,503,159	9,503,159	12,534,828	3,031,669	13,166,944
Investment income	284,500	284,500	1,200,777	916,277	618,918
Miscellaneous	2,968,404	2,968,404	2,970,973	2,569	2,812,557
Total Revenues	<u>177,968,697</u>	<u>178,356,020</u>	<u>183,635,206</u>	<u>5,279,186</u>	<u>180,209,177</u>
Expenditures					
Current					
General government	60,008,425	47,377,663	40,873,209	6,504,454	42,258,854
Public safety	47,450,940	54,079,689	53,777,229	302,460	54,217,715
Public services	3,923,655	4,143,746	4,086,630	57,116	4,679,356
Judicial	34,388,323	40,005,689	38,879,716	1,125,973	38,892,513
Public works	-	-	-	-	396,494
Educational services	832,437	1,015,841	1,013,823	2,018	979,706
Total current expenditures	<u>146,603,780</u>	<u>146,622,628</u>	<u>138,630,607</u>	<u>7,992,021</u>	<u>141,424,638</u>
Capital outlay	<u>1,665,397</u>	<u>2,033,872</u>	<u>1,884,305</u>	<u>149,567</u>	<u>1,782,611</u>
Total Expenditures	<u>148,269,177</u>	<u>148,656,500</u>	<u>140,514,912</u>	<u>8,141,588</u>	<u>143,207,249</u>
Excess (Deficiency) of Revenues Over Expenditures	29,699,520	29,699,520	43,120,294	13,420,774	37,001,928
Other Financing Sources (Uses)					
Transfers in	1,643,787	1,643,787	1,643,786	(1)	530,000
Transfers out	(31,343,307)	(36,773,307)	(36,773,307)	-	(32,444,962)
Sale of capital assets	-	-	37,233	37,233	6,386
Total Other Financing Sources (Uses)	<u>(29,699,520)</u>	<u>(35,129,520)</u>	<u>(35,092,288)</u>	<u>37,232</u>	<u>(31,908,576)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (5,430,000)</u>	<u>8,028,006</u>	<u>\$ 13,458,006</u>	<u>5,093,352</u>
Fund Balances, Beginning of Year			<u>72,052,023</u>		<u>66,958,671</u>
Fund Balances, End of Year			<u>\$ 80,080,029</u>		<u>\$ 72,052,023</u>

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

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information

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

For the Year Ended November 30, 2019

With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 13,184,904	\$ 13,184,904	\$ 13,168,070	\$ (16,834)	\$ 12,990,541
Intergovernmental revenue	13,236,589	14,171,935	11,635,250	(2,536,685)	12,666,065
Charges for services	16,941,960	16,943,460	14,659,588	(2,283,872)	14,879,765
Investment income	160,000	160,000	392,749	232,749	266,522
Miscellaneous	655,920	655,920	827,652	171,732	974,662
Total Revenues	44,179,373	45,116,219	40,683,309	(4,432,910)	41,777,555
Expenditures					
Public Health					
Personnel services	33,717,730	33,770,629	30,464,039	3,306,590	29,738,365
Commodities	1,719,915	1,917,873	1,510,577	407,296	1,326,496
Contractual services	8,685,868	9,394,993	7,790,703	1,604,290	7,013,072
Total Public Health	44,123,513	45,083,495	39,765,319	5,318,176	38,077,933
Capital Outlay					
Capital outlay	70,136	47,000	20,258	26,742	62,108
Total Capital Outlay	70,136	47,000	20,258	26,742	62,108
Total Expenditures	44,193,649	45,130,495	39,785,577	5,344,918	38,140,041
Excess (Deficiency) of Revenues Over Expenditures	(14,276)	(14,276)	897,732	912,008	3,637,514
Other Financing Sources (Uses)					
Transfers out	-	-	-	-	(500,000)
Anticipated grants sources	2,750,000	1,813,154	-	(1,813,154)	-
Anticipated grants uses	(2,750,000)	(1,813,154)	-	1,813,154	-
Total Other Financing Sources (Uses)	-	-	-	-	(500,000)
Net Change in Fund Balance - Budgetary Basis	\$ (14,276)	\$ (14,276)	897,732	\$ 912,008	3,137,514
Net Change - Budget to GAAP Adjustment			(25,220)		1,428
Net Change in Fund Balance - GAAP Basis			872,512		3,138,942
Fund Balance, Beginning of Year			24,408,029		21,269,087
Fund Balance, End of Year			\$ 25,280,541		\$ 24,408,029

See independent auditors' report and accompanying 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

For the Year Ended November 30, 2019

With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ 24,964,498	\$ 24,964,498	\$ 18,725,215	\$ (6,239,283)	\$ 23,490,791
Charges for services	10,765,767	10,765,767	9,602,135	(1,163,632)	9,843,620
Investment income	18,000	18,000	430,114	412,114	90,830
Miscellaneous	60,728	60,728	39,201	(21,527)	314,370
Total Revenues	35,808,993	35,808,993	28,796,665	(7,012,328)	33,739,611
Expenditures					
Public Health					
Personnel Services					
Salaries	19,238,582	19,494,452	19,365,763	128,689	19,175,843
Benefits	7,092,370	6,861,166	6,465,561	395,605	7,079,686
Total Personnel Services	26,330,952	26,355,618	25,831,324	524,294	26,255,529
Commodities					
Equipment	183,395	166,590	133,775	32,815	79,410
Other commodities	4,872,889	4,907,694	4,498,034	409,660	4,477,289
Total Commodities	5,056,284	5,074,284	4,631,809	442,475	4,556,699
Contractual Services					
Professional services	2,031,474	2,853,829	2,587,449	266,380	2,231,467
Utilities	928,922	929,722	836,592	93,130	771,556
Repairs and maintenance	42,690	58,747	51,358	7,389	33,092
Rentals	164,732	220,114	207,614	12,500	176,339
Travel expenditure	2,413	2,263	442	1,821	250
Training and education	119,160	100,905	78,695	22,210	75,062
Other contractual services	2,613,566	1,731,768	384,438	1,347,330	284,126
Total Contractual Services	5,902,957	5,897,348	4,146,588	1,750,760	3,571,892
Total Public Health	37,290,193	37,327,250	34,609,721	2,717,529	34,384,120
Capital Outlay					
Capital outlay	1,218,800	1,181,743	132,262	1,049,481	442,476
Total Capital Outlay	1,218,800	1,181,743	132,262	1,049,481	442,476
Total Expenditures	38,508,993	38,508,993	34,741,983	3,767,010	34,826,596
Excess (Deficiency) of Revenues Over Expenditures	(2,700,000)	(2,700,000)	(5,945,318)	(3,245,318)	(1,086,985)

See independent auditors' report and accompanying 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

For the Year Ended November 30, 2019

With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources				
Transfers in	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ -
Total Other Financing Sources	2,700,000	2,700,000	2,700,000	-
Net Change in Fund Balance	\$ -	\$ -	(3,245,318)	\$ (3,245,318)
Fund Balance, Beginning of Year			6,390,575	4,597,560
Fund Balance, End of Year			\$ 3,145,257	\$ 6,390,575

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

DUPAGE COUNTY, ILLINOIS

Required Supplementary Information

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

For the Year Ended November 30, 2019

With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 17,448,001	\$ 10,208,209	\$ (7,239,792)	\$ 8,318,064
Miscellaneous	-	660,638	644,222	(16,416)	867,596
Total Revenues	-	18,108,639	10,852,431	(7,256,208)	9,185,660
Expenditures					
Public Services					
Personnel Services					
Salaries	977,933	1,841,634	979,043	862,591	928,580
Benefits	312,191	577,867	302,049	275,818	356,801
Total Personnel Services	1,290,124	2,419,501	1,281,092	1,138,409	1,285,381
Commodities					
Equipment	7,534	17,164	6,800	10,364	1,165
Other commodities	14,811	18,664	3,126	15,538	2,848
Total Commodities	22,345	35,828	9,926	25,902	4,013
Contractual Services					
Professional services	311,497	409,797	111,214	298,583	118,015
Insurance	100	200	-	200	-
Utilities	1,090	1,847	794	1,053	1,024
Repairs and maintenance	2,405	2,555	130	2,425	96
Rentals	3,798	9,798	4,409	5,389	3,671
Travel expenditure	24,229	60,507	19,432	41,075	22,249
Training and education	9,166	41,353	13,399	27,954	10,069
Other contractual services	18,169,615	34,961,622	8,762,843	26,198,779	10,379,357
Total Contractual Services	18,521,900	35,487,679	8,912,221	26,575,458	10,534,481
Total Public Services	19,834,369	37,943,008	10,203,239	27,739,769	11,823,875
Capital Outlay					
Capital outlay	1,979,849	1,979,849	577,500	1,402,349	1,000,010
Total Capital Outlay	1,979,849	1,979,849	577,500	1,402,349	1,000,010
Total Expenditures	21,814,218	39,922,857	10,780,739	29,142,118	12,823,885
Net Change in Fund Balance	\$ (21,814,218)	\$ (21,814,218)	71,692	\$ 21,885,910	(3,638,225)
Fund Balance, Beginning of Year			6,426,505		10,064,730
Fund Balance, End of Year			\$ 6,498,197		\$ 6,426,505

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

DUPAGE COUNTY, ILLINOIS

Notes to Required Supplementary Information For the Year Ended November 30, 2019

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 PD Records Automation Fund and 2011 General Obligation Refunding Bonds - Drainage Project Fund.

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

BUDGET RECONCILIATIONS

	Revenues	Expenditures
Health Department Fund Budgetary Basis	\$ 40,683,309	\$ 39,785,577
To adjust revenues for vaccines	512,608	-
To adjust expenditures for vaccines	-	537,828
Health Department Fund GAAP Basis	<u>\$ 41,195,917</u>	<u>\$ 40,323,405</u>

See independent auditors' report.

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
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes					
Property taxes	\$ 23,127,700	\$ 23,127,700	\$ 23,111,362	\$ (16,338)	\$ 23,153,326
Retailers occupation tax	7,642,862	7,642,862	7,366,433	(276,429)	7,104,864
County-wide sales tax	41,980,257	41,980,257	42,444,812	464,555	42,140,626
RTA sales tax	51,452,879	51,452,879	51,928,290	475,411	51,214,442
Other tax	4,696,244	4,696,244	4,687,682	(8,562)	5,121,633
Total taxes	128,899,942	128,899,942	129,538,579	638,637	128,734,891
Fees, licenses and permits					
Liquor licenses	142,000	142,000	127,724	(14,276)	144,849
Cable franchise license	1,300,000	1,300,000	1,360,268	60,268	1,241,312
Charitable games license	5,000	5,000	-	(5,000)	155
Total fees, licenses and permits	1,447,000	1,447,000	1,487,992	40,992	1,386,316
Intergovernmental revenue					
State income tax	9,363,847	9,363,847	10,261,469	897,622	9,232,520
Personal property replacement taxes	2,500,000	2,500,000	3,290,689	790,689	2,646,856
Other state reimbursement	3,546,098	3,546,098	3,830,510	284,412	5,796,157
Other federal reimbursement	383,930	771,253	744,959	(26,294)	969,850
Other governmental agency reimbursement	1,285,807	1,285,807	1,373,126	87,319	1,321,708
Total intergovernmental	17,079,682	17,467,005	19,500,753	2,033,748	19,967,091
Charges for services					
Clerk of the Circuit Court	11,023,945	11,023,945	9,853,002	(1,170,943)	7,834,828
Family Center	181,500	181,500	167,784	(13,716)	120,970
Psychological services	-	-	-	-	86,923
Circuit Court probation	95,500	95,500	91,569	(3,931)	105,903
DUI evaluation program	625,000	625,000	570,813	(54,187)	624,670
Public Defender	-	-	79,926	79,926	-
State's Attorney Children's Center	210,000	210,000	146,724	(63,276)	190,617
State's Attorney	228,000	228,000	195,572	(32,428)	214,482
Jail	468,300	468,300	380,211	(88,089)	369,934
Sheriff's Merit Commission	6,000	6,000	6,060	60	-
Sheriff	1,239,574	1,239,574	927,144	(312,430)	1,112,108
County Treasurer	11,000	11,000	10,463	(537)	9,463
Recorder of Deeds	2,600,000	2,600,000	2,947,361	347,361	1,842,448
County Clerk	661,500	661,500	664,395	2,895	563,589
Board of Election Commission	2,000	2,000	5,771	3,771	3,310
Finance	100,000	100,000	245,223	145,223	93,382
Information Technology	92,450	92,450	60,706	(31,744)	108,592
Facilities Management	241,241	241,241	48,580	(192,661)	241,241
Total charges for services	17,786,010	17,786,010	16,401,304	(1,384,706)	13,522,460

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Fines and forfeitures					
State's Attorney	\$ 1,700,000	\$ 1,700,000	\$ 1,274,748	\$ (425,252)	\$ 1,597,709
Sheriff	10,619	10,619	15,449	4,830	5,220
County Clerk	-	-	15,855	15,855	-
Clerk of the Circuit Court	3,780,540	3,780,540	6,695,636	2,915,096	7,658,828
County Treasurer	4,012,000	4,012,000	4,533,140	521,140	8,485
County Board	-	-	-	-	3,896,702
Total fines and forfeitures	<u>9,503,159</u>	<u>9,503,159</u>	<u>12,534,828</u>	<u>3,031,669</u>	<u>13,166,944</u>
Investment income	284,500	284,500	1,200,777	916,277	618,918
Miscellaneous	<u>2,968,404</u>	<u>2,968,404</u>	<u>2,970,973</u>	<u>2,569</u>	<u>2,812,557</u>
Total Revenues	<u>\$ 177,968,697</u>	<u>\$ 178,356,020</u>	<u>\$ 183,635,206</u>	<u>\$ 5,279,186</u>	<u>\$ 180,209,177</u>

DUPAGE COUNTY, ILLINOIS

General Fund Schedule of Expenditures - Final Budget and Actual - By Department For the Year Ended November 30, 2019

Expenditures	Personnel Services		Commodities	
	Budget	Actual	Budget	Actual
General Government				
County Board	\$ 2,118,905	\$ 2,058,945	\$ 4,970	\$ 4,960
Board of Election Commission	1,465,515	1,430,994	1,019,963	81,669
Liquor Control Commission	-	-	-	-
Ethics Commission	2,500	1,925	-	-
Facilities Management	5,619,021	5,615,659	821,507	817,346
Information Technology	3,781,936	3,703,407	446,000	441,877
DUJIS-PRMS	354,285	227,876	2,150	1,218
Human Resources	1,093,476	1,066,089	13,482	7,088
Campus Security	322,450	322,009	17,856	12,429
Credit Union	247,091	247,089	-	-
General Finance	2,318,406	2,069,310	205,500	166,762
General Fund - Capital	-	-	-	-
General Fund Special Accounts	718,627	-	498,323	371,231
General Fund Insurance	2,014,309	-	-	-
Supervisor of Assessments	1,016,325	832,412	4,533	3,446
Board of Tax Review	203,573	179,248	800	772
County Auditor	704,228	704,227	2,943	2,867
County Clerk	1,301,359	1,277,229	15,280	9,764
Recorder of Deeds	1,541,748	1,526,656	24,800	16,415
Sheriff's Merit Commission	26,400	25,090	408	263
County Treasurer	1,431,120	1,430,307	11,003	9,990
Total General Government	26,281,274	22,718,472	3,089,518	1,948,097
Public Safety				
Office of Emergency Management	812,248	796,906	14,500	12,762
County Coroner	1,410,471	1,410,470	-	-
Sheriff	3,350,365	3,346,859	599,089	582,779
Radio Dispatch	1,245,561	1,245,558	2,690	2,501
Crisis Intervention Training	-	-	5,468	3,567
Court Security	7,243,828	7,243,824	9,003	6,969
Jail	22,293,447	22,243,865	1,185,960	1,156,132
Law Enforcement Bureau	13,786,003	13,729,271	173,480	113,365
Total Public Safety	50,141,923	50,016,753	1,990,190	1,878,075
Public Services				
Veterans Assistance Commission	172,564	172,118	1,489	1,075
Outside Agency Support Service	-	-	-	-
Subsidized Taxi Fund	-	-	-	-
Family Center	368,699	341,496	1,000	1,000
Human Services	963,009	942,824	12,500	9,894
Total Public Services	1,504,272	1,456,438	14,989	11,969

Contractual Services		Capital Outlay		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 91,176	\$ 71,723	\$ -	\$ -	\$ 2,215,051	\$ 2,135,628	\$ 79,423
2,662,262	2,095,219	1,000	-	5,148,740	3,607,882	1,540,858
2,500	90	-	-	2,500	90	2,410
16,750	16,750	-	-	19,250	18,675	575
4,932,678	4,802,591	-	-	11,373,206	11,235,596	137,610
3,377,347	3,193,573	-	-	7,605,283	7,338,857	266,426
6,406	-	-	-	362,841	229,094	133,747
262,240	243,799	-	-	1,369,198	1,316,976	52,222
912,218	895,798	-	-	1,252,524	1,230,236	22,288
-	-	-	-	247,091	247,089	2
882,636	666,234	-	-	3,406,542	2,902,306	504,236
-	-	2,032,872	1,884,305	2,032,872	1,884,305	148,567
3,342,125	3,035,450	-	-	4,559,075	3,406,681	1,152,394
470,000	361,791	-	-	2,484,309	361,791	2,122,518
537,952	408,306	-	-	1,558,810	1,244,164	314,646
5,740	5,331	-	-	210,113	185,351	24,762
7,338	7,170	-	-	714,509	714,264	245
3,370	1,509	-	-	1,320,009	1,288,502	31,507
180,650	156,545	-	-	1,747,198	1,699,616	47,582
44,623	29,468	-	-	71,431	54,821	16,610
268,860	215,293	-	-	1,710,983	1,655,590	55,393
18,006,871	16,206,640	2,033,872	1,884,305	49,411,535	42,757,514	6,654,021
68,300	53,466	-	-	895,048	863,134	31,914
294,823	283,677	-	-	1,705,294	1,694,147	11,147
750,867	744,330	-	-	4,700,321	4,673,968	26,353
-	-	-	-	1,248,251	1,248,059	192
43,501	38,365	-	-	48,969	41,932	7,037
8,705	2,056	-	-	7,261,536	7,252,849	8,687
592,573	578,345	-	-	24,071,980	23,978,342	93,638
188,807	182,162	-	-	14,148,290	14,024,798	123,492
1,947,576	1,882,401	-	-	54,079,689	53,777,229	302,460
259,046	258,406	-	-	433,099	431,599	1,500
900,000	900,000	-	-	900,000	900,000	-
10,000	9,770	-	-	10,000	9,770	230
1,650	475	-	-	371,349	342,971	28,378
1,453,789	1,449,572	-	-	2,429,298	2,402,290	27,008
2,624,485	2,618,223	-	-	4,143,746	4,086,630	57,116

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Schedule of Expenditures - Final Budget and Actual - By Department
For the Year Ended November 30, 2019

	Personnel Services		Commodities	
	Budget	Actual	Budget	Actual
Judicial				
Circuit Court	\$ 1,951,370	\$ 1,906,269	\$ 69,300	\$ 69,202
Jury Commission	369,783	342,751	32,975	31,499
Circuit Court Probation	10,072,351	10,012,195	428	112
DUI Evaluation Program	759,335	716,043	1,194	793
Public Defender	3,425,290	3,333,358	25,000	19,992
State's Attorney	10,411,444	10,360,154	154,000	140,592
SA - Children's Center	748,687	742,446	4,000	887
Clerk of the Circuit Court	9,094,315	8,943,567	55,000	45,039
Total Judicial	<u>36,832,575</u>	<u>36,356,783</u>	<u>341,897</u>	<u>308,116</u>
Educational Services				
Regional Office of Education	821,299	821,296	13,045	12,993
Total Educational Services	<u>821,299</u>	<u>821,296</u>	<u>13,045</u>	<u>12,993</u>
 Total Expenditures	 <u>\$ 115,581,343</u>	 <u>\$ 111,369,742</u>	 <u>\$ 5,449,639</u>	 <u>\$ 4,159,250</u>

Contractual Services		Capital Outlay		Total		Variance from Budget Positive (Negative)
Budget	Actual	Budget	Actual	Budget	Actual	
\$ 541,106	\$ 470,049	\$ -	\$ -	\$ 2,561,776	\$ 2,445,520	\$ 116,256
304,094	277,757	-	-	706,852	652,007	54,845
473,254	282,424	-	-	10,546,033	10,294,731	251,302
36,738	32,769	-	-	797,267	749,605	47,662
72,175	51,091	-	-	3,522,465	3,404,441	118,024
816,156	632,507	-	-	11,381,600	11,133,253	248,347
80,844	60,414	-	-	833,531	803,747	29,784
506,850	407,806	-	-	9,656,165	9,396,412	259,753
<u>2,831,217</u>	<u>2,214,817</u>	<u>-</u>	<u>-</u>	<u>40,005,689</u>	<u>38,879,716</u>	<u>1,125,973</u>
181,497	179,534	-	-	1,015,841	1,013,823	2,018
<u>181,497</u>	<u>179,534</u>	<u>-</u>	<u>-</u>	<u>1,015,841</u>	<u>1,013,823</u>	<u>2,018</u>
<u>\$ 25,591,646</u>	<u>\$ 23,101,615</u>	<u>\$ 2,033,872</u>	<u>\$ 1,884,305</u>	<u>\$ 148,656,500</u>	<u>\$ 140,514,912</u>	<u>\$ 8,141,588</u>

(Concluded)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
County Board					
Personnel Services					
Salaries	\$ 1,836,774	\$ 1,835,024	\$ 1,777,242	\$ 57,782	\$ 1,809,806
Benefits	10,800	283,881	281,703	2,178	260,300
Total Personnel Services	1,847,574	2,118,905	2,058,945	59,960	2,070,106
Commodities					
Equipment	450	470	467	3	99
Other commodities	4,500	4,500	4,493	7	5,790
Total Commodities	4,950	4,970	4,960	10	5,889
Contractual Services					
Professional services	26,322	18,822	6,941	11,881	11,275
Travel expenditure	5,016	15,266	10,884	4,382	4,197
Training and education	55,858	53,088	52,003	1,085	50,583
Other contractual services	4,000	4,000	1,895	2,105	2,255
Total Contractual Services	91,196	91,176	71,723	19,453	68,310
Total County Board	1,943,720	2,215,051	2,135,628	79,423	2,144,305
Board of Election Commission					
Personnel Services					
Salaries	1,349,541	1,313,822	1,279,301	34,521	1,492,936
Benefits	-	151,693	151,693	-	238,394
Total Personnel Services	1,349,541	1,465,515	1,430,994	34,521	1,731,330
Commodities					
Equipment	13,200	829,530	43,528	786,002	4,090
Other commodities	76,685	190,433	38,141	152,292	73,609
Total Commodities	89,885	1,019,963	81,669	938,294	77,699
Contractual Services					
Professional services	373,481	349,109	347,228	1,881	895,585
Utilities	121,715	86,164	60,141	26,023	93,769
Repairs and maintenance	14,446	71,439	71,439	-	41,955
Rentals	295,708	310,294	289,205	21,089	287,749
Travel expenditure	7,000	9,874	9,812	62	6,769
Training and education	4,850	42,850	2,970	39,880	2,753
Other contractual services	1,353,229	1,792,532	1,314,424	478,108	1,754,410
Total Contractual Services	2,170,429	2,662,262	2,095,219	567,043	3,082,990
Capital Outlay					
Capital outlay	25,000	1,000	-	1,000	40,560
Total Capital Outlay	25,000	1,000	-	1,000	40,560
Total Board of Election Commission	3,634,855	5,148,740	3,607,882	1,540,858	4,932,579

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Liquor Control Commission					
Contractual Services					
Professional services	\$ 2,500	\$ 2,500	\$ 90	\$ 2,410	\$ 1,913
Total Contractual Services	2,500	2,500	90	2,410	1,913
Total Liquor Control Commission	2,500	2,500	90	2,410	1,913
Ethics Commission					
Personnel Services					
Salaries	2,500	2,500	1,925	575	2,275
Total Personnel Services	2,500	2,500	1,925	575	2,275
Contractual Services					
Professional services	15,000	16,750	16,750	-	14,447
Total Contractual Services	15,000	16,750	16,750	-	14,447
Total Ethics Commission	17,500	19,250	18,675	575	16,722
Facilities Management					
Personnel Services					
Salaries	4,805,080	4,745,352	4,741,992	3,360	4,886,983
Benefits	-	873,669	873,667	2	1,173,587
Total Personnel Services	4,805,080	5,619,021	5,615,659	3,362	6,060,570
Commodities					
Equipment	85,000	127,529	127,444	85	126,391
Other commodities	907,900	693,978	689,902	4,076	817,919
Total Commodities	992,900	821,507	817,346	4,161	944,310
Contractual Services					
Professional services	90,501	113,132	95,296	17,836	64,355
Utilities	3,573,477	3,286,018	3,241,323	44,695	3,430,771
Repairs and maintenance	1,182,021	1,191,650	1,186,573	5,077	1,160,152
Rentals	162,949	147,145	147,144	1	139,941
Travel expenditure	3,152	686	686	-	1,235
Training and education	12,486	5,678	5,677	1	9,987
Other contractual services	131,818	188,369	125,892	62,477	143,987
Total Contractual Services	5,156,404	4,932,678	4,802,591	130,087	4,950,428
Total Facilities Management	10,954,384	11,373,206	11,235,596	137,610	11,955,308

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Information Technology					
Personnel Services					
Salaries	\$ 3,297,439	\$ 3,297,439	\$ 3,218,911	\$ 78,528	\$ 3,203,676
Benefits	-	484,497	484,496	1	471,401
Total Personnel Services	3,297,439	3,781,936	3,703,407	78,529	3,675,077
Commodities					
Equipment	255,000	440,000	436,347	3,653	2,962
Other commodities	6,000	6,000	5,530	470	5,309
Total Commodities	261,000	446,000	441,877	4,123	8,271
Contractual Services					
Professional services	477,160	529,355	453,357	75,998	590,371
Utilities	433,100	343,700	323,859	19,841	354,154
Repairs and maintenance	157,462	191,562	175,267	16,295	195,429
Rentals	271,000	271,000	252,905	18,095	291,901
Travel expenditure	1,850	1,900	850	1,050	2,997
Training and education	51,200	57,950	57,743	207	29,350
Other contractual services	2,170,575	1,981,880	1,929,592	52,288	1,989,861
Total Contractual Services	3,562,347	3,377,347	3,193,573	183,774	3,454,063
Total Information Technology	7,120,786	7,605,283	7,338,857	266,426	7,137,411
DUJIS-PRMS					
Personnel Services					
Salaries	314,531	314,531	188,123	126,408	180,513
Benefits	-	39,754	39,753	1	42,592
Total Personnel Services	314,531	354,285	227,876	126,409	223,105
Commodities					
Equipment	2,150	2,150	1,218	932	-
Total Commodities	2,150	2,150	1,218	932	-
Contractual Services					
Travel expenditure	6,306	6,306	-	6,306	1,669
Training and education	100	100	-	100	321
Total Contractual Services	6,406	6,406	-	6,406	1,990
Total DUJIS-PRMS	323,087	362,841	229,094	133,747	225,095

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Human Resources					
Personnel Services					
Salaries	\$ 909,230	\$ 911,797	\$ 894,006	\$ 17,791	\$ 865,590
Benefits	35,000	181,679	172,083	9,596	156,236
Total Personnel Services	944,230	1,093,476	1,066,089	27,387	1,021,826
Commodities					
Equipment	3,500	3,500	792	2,708	729
Other commodities	9,982	9,982	6,296	3,686	7,528
Total Commodities	13,482	13,482	7,088	6,394	8,257
Contractual Services					
Professional services	235,729	237,329	222,284	15,045	180,564
Travel expenditure	100	400	73	327	6
Training and education	5,329	3,929	2,957	972	6,814
Other contractual services	21,082	20,582	18,485	2,097	11,290
Total Contractual Services	262,240	262,240	243,799	18,441	198,674
Total Human Resources	1,219,952	1,369,198	1,316,976	52,222	1,228,757
Campus Security					
Personnel Services					
Salaries	267,162	271,304	270,865	439	266,539
Benefits	-	51,146	51,144	2	53,155
Total Personnel Services	267,162	322,450	322,009	441	319,694
Commodities					
Equipment	2,352	3,352	2,646	706	2,837
Other commodities	15,504	14,504	9,783	4,721	11,142
Total Commodities	17,856	17,856	12,429	5,427	13,979
Contractual Services					
Professional services	878,344	852,903	839,096	13,807	799,704
Repairs and maintenance	37,968	56,968	54,425	2,543	38,110
Travel expenditure	500	50	10	40	20
Training and education	1,275	225	195	30	195
Other contractual services	4,720	2,072	2,072	-	4,720
Total Contractual Services	922,807	912,218	895,798	16,420	842,749
Total Campus Security	1,207,825	1,252,524	1,230,236	22,288	1,176,422
Credit Union					
Personnel Services					
Salaries	167,734	178,943	178,942	1	170,624
Benefits	-	68,148	68,147	1	29,271
Total Personnel Services	167,734	247,091	247,089	2	199,895
Total Credit Union	167,734	247,091	247,089	2	199,895

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
General Finance					
Personnel Services					
Salaries	\$ 1,972,821	\$ 1,972,821	\$ 1,723,727	\$ 249,094	\$ 1,732,208
Benefits	-	345,585	345,583	2	306,095
Total Personnel Services	1,972,821	2,318,406	2,069,310	249,096	2,038,303
Commodities					
Equipment	2,500	2,517	261	2,256	-
Other commodities	203,000	202,983	166,501	36,482	128,849
Total Commodities	205,500	205,500	166,762	38,738	128,849
Contractual Services					
Professional services	418,660	410,678	299,109	111,569	6,240
Repairs and maintenance	1,112	3,053	3,053	-	1,862
Rentals	275,000	280,000	184,151	95,849	342,481
Travel expenditure	2,850	1,756	8	1,748	52
Training and education	11,000	13,135	9,345	3,790	5,019
Other contractual services	174,014	174,014	170,568	3,446	163,040
Total Contractual Services	882,636	882,636	666,234	216,402	518,694
Total General Finance	3,060,957	3,406,542	2,902,306	504,236	2,685,846
General Fund - Capital					
Commodities					
Equipment	-	-	-	-	266,239
Total Commodities	-	-	-	-	266,239
Capital Outlay					
Capital outlay	1,640,397	2,032,872	1,884,305	148,567	1,646,140
Total Capital Outlay	1,640,397	2,032,872	1,884,305	148,567	1,646,140
Total General Fund - Capital	1,640,397	2,032,872	1,884,305	148,567	1,912,379
County Audit					
Contractual Services					
Professional services	-	-	-	-	332,640
Total Contractual Services	-	-	-	-	332,640
Total County Audit	-	-	-	-	332,640

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
General Fund Special Accounts					
Personnel Services					
Salaries	\$ 1,000,000	\$ 718,627	\$ -	\$ 718,627	\$ -
Benefits	3,500,000	-	-	-	-
Total Personnel Services	4,500,000	718,627	-	718,627	-
Commodities					
Other commodities	550,000	498,323	371,231	127,092	428,146
Total Commodities	550,000	498,323	371,231	127,092	428,146
Contractual Services					
Professional services	1,291,266	1,357,759	1,182,382	175,377	1,087,588
Repairs and maintenance	383,500	276,372	275,520	852	353,230
Matching funds / contributions	951,750	1,066,257	999,257	67,000	979,020
Other contractual services	1,598,609	641,737	578,291	63,446	473,483
Total Contractual Services	4,225,125	3,342,125	3,035,450	306,675	2,893,321
Total General Fund Special Accounts	9,275,125	4,559,075	3,406,681	1,152,394	3,321,467
General Fund Insurance					
Personnel Services					
Benefits	14,239,853	2,014,309	-	2,014,309	-
Total Personnel Services	14,239,853	2,014,309	-	2,014,309	-
Contractual Services					
Professional services	120,000	157,604	157,604	-	30,000
Insurance	350,000	312,396	204,187	108,209	208,819
Total Contractual Services	470,000	470,000	361,791	108,209	238,819
Total General Fund Insurance	14,709,853	2,484,309	361,791	2,122,518	238,819

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Supervisor of Assessments					
Personnel Services					
Salaries	\$ 857,689	\$ 857,689	\$ 673,776	\$ 183,913	\$ 758,025
Benefits	-	158,636	158,636	-	186,482
Total Personnel Services	857,689	1,016,325	832,412	183,913	944,507
Commodities					
Equipment	1,000	1,000	251	749	163
Other commodities	2,033	3,533	3,195	338	2,127
Total Commodities	3,033	4,533	3,446	1,087	2,290
Contractual Services					
Professional services	44,025	44,025	-	44,025	-
Repairs and maintenance	3,200	3,200	-	3,200	1,162
Travel expenditure	1,000	1,000	120	880	898
Training and education	6,800	6,800	4,170	2,630	6,660
Other contractual services	484,427	482,927	404,016	78,911	106,805
Total Contractual Services	539,452	537,952	408,306	129,646	115,525
Total Supervisor of Assessments	1,400,174	1,558,810	1,244,164	314,646	1,062,322
Board of Tax Review					
Personnel Services					
Salaries	160,944	160,944	136,619	24,325	131,214
Benefits	-	42,629	42,629	-	46,261
Total Personnel Services	160,944	203,573	179,248	24,325	177,475
Commodities					
Other commodities	800	800	772	28	756
Total Commodities	800	800	772	28	756
Contractual Services					
Travel expenditure	5,000	5,000	4,911	89	4,722
Training and education	440	440	420	20	420
Other contractual services	300	300	-	300	-
Total Contractual Services	5,740	5,740	5,331	409	5,142
Total Board of Tax Review	167,484	210,113	185,351	24,762	183,373

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
County Auditor					
Personnel Services					
Salaries	\$ 572,756	\$ 576,745	\$ 576,744	\$ 1	\$ 548,519
Benefits	5,400	127,483	127,483	-	117,641
Total Personnel Services	578,156	704,228	704,227	1	666,160
Commodities					
Equipment	500	75	64	11	-
Other commodities	250	2,868	2,803	65	250
Total Commodities	750	2,943	2,867	76	250
Contractual Services					
Travel expenditure	755	1,035	901	134	600
Training and education	8,726	5,398	5,368	30	7,633
Other contractual services	50	905	901	4	95
Total Contractual Services	9,531	7,338	7,170	168	8,328
Total County Auditor	588,437	714,509	714,264	245	674,738
County Clerk					
Personnel Services					
Salaries	1,076,333	1,076,333	1,057,604	18,729	1,054,516
Benefits	5,400	225,026	219,625	5,401	322,008
Total Personnel Services	1,081,733	1,301,359	1,277,229	24,130	1,376,524
Commodities					
Equipment	1,400	5,900	4,241	1,659	-
Other commodities	14,000	9,380	5,523	3,857	7,731
Total Commodities	15,400	15,280	9,764	5,516	7,731
Contractual Services					
Repairs and maintenance	460	460	365	95	-
Travel expenditure	400	400	-	400	107
Training and education	1,400	1,400	230	1,170	785
Other contractual services	990	1,110	914	196	815
Total Contractual Services	3,250	3,370	1,509	1,861	1,707
Total County Clerk	1,100,383	1,320,009	1,288,502	31,507	1,385,962

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Recorder of Deeds					
Personnel Services					
Salaries	\$ 1,278,350	\$ 1,278,350	\$ 1,263,258	\$ 15,092	\$ 1,145,209
Benefits	5,400	263,398	263,398	-	177,164
Total Personnel Services	1,283,750	1,541,748	1,526,656	15,092	1,322,373
Commodities					
Equipment	2,500	2,500	2,475	25	2,500
Other commodities	23,000	22,300	13,940	8,360	23,091
Total Commodities	25,500	24,800	16,415	8,385	25,591
Contractual Services					
Professional services	50,000	50,000	50,000	-	35,000
Repairs and maintenance	22,500	22,500	6,692	15,808	22,091
Rentals	8,500	8,500	8,017	483	8,051
Travel expenditure	3,000	3,000	2,810	190	2,736
Training and education	2,700	2,700	2,405	295	2,791
Other contractual services	93,250	93,950	86,621	7,329	92,265
Total Contractual Services	179,950	180,650	156,545	24,105	162,934
Total Recorder of Deeds	1,489,200	1,747,198	1,699,616	47,582	1,510,898
Sheriff's Merit Commission					
Personnel Services					
Salaries	26,400	26,400	25,090	1,310	22,742
Total Personnel Services	26,400	26,400	25,090	1,310	22,742
Commodities					
Other commodities	408	408	263	145	318
Total Commodities	408	408	263	145	318
Contractual Services					
Professional services	44,223	44,173	29,078	15,095	27,335
Other contractual services	400	450	390	60	105
Total Contractual Services	44,623	44,623	29,468	15,155	27,440
Total Sheriff's Merit Commission	71,431	71,431	54,821	16,610	50,500

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
County Treasurer					
Personnel Services					
Salaries	\$ 1,292,775	\$ 1,301,326	\$ 1,300,514	\$ 812	\$ 1,163,739
Benefits	5,400	129,794	129,793	1	162,422
Total Personnel Services	1,298,175	1,431,120	1,430,307	813	1,326,161
Commodities					
Equipment	1,003	503	-	503	26
Other commodities	8,500	10,500	9,990	510	11,341
Total Commodities	9,503	11,003	9,990	1,013	11,367
Contractual Services					
Professional services	65,000	66,000	65,418	582	64,617
Utilities	60	60	35	25	35
Repairs and maintenance	3,400	3,400	2,564	836	3,225
Rentals	3,000	2,400	2,146	254	2,986
Travel expenditure	100	100	-	100	-
Training and education	2,475	3,075	2,780	295	1,500
Other contractual services	196,325	193,825	142,350	51,475	158,312
Total Contractual Services	270,360	268,860	215,293	53,567	230,675
Total County Treasurer	1,578,038	1,710,983	1,655,590	55,393	1,568,203
Office of Emergency Management					
Personnel Services					
Salaries	683,396	719,151	703,810	15,341	706,953
Benefits	-	93,097	93,096	1	102,297
Total Personnel Services	683,396	812,248	796,906	15,342	809,250
Commodities					
Equipment	2,500	5,500	5,227	273	7,798
Other commodities	12,000	9,000	7,535	1,465	6,463
Total Commodities	14,500	14,500	12,762	1,738	14,261
Contractual Services					
Professional services	52,000	46,500	38,050	8,450	38,685
Utilities	2,500	2,850	2,660	190	2,360
Repairs and maintenance	700	850	845	5	560
Travel expenditure	3,500	7,500	4,166	3,334	1,924
Training and education	3,000	3,000	1,818	1,182	1,428
Other contractual services	6,600	7,600	5,927	1,673	4,929
Total Contractual Services	68,300	68,300	53,466	14,834	49,886
Total Office of Emergency Management	766,196	895,048	863,134	31,914	873,397

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
County Coroner					
Personnel Services					
Salaries	\$ 1,249,522	\$ 1,273,905	\$ 1,273,904	\$ 1	\$ 1,203,047
Benefits	5,400	136,566	136,566	-	156,230
Total Personnel Services	1,254,922	1,410,471	1,410,470	1	1,359,277
Contractual Services					
Professional services	300,000	294,823	283,677	11,146	291,474
Total Contractual Services	300,000	294,823	283,677	11,146	291,474
Total Country Coroner	1,554,922	1,705,294	1,694,147	11,147	1,650,751
Sheriff					
Personnel Services					
Salaries	2,249,390	2,908,207	2,904,702	3,505	2,408,764
Benefits	3,500	442,158	442,157	1	1,051,353
Total Personnel Services	2,252,890	3,350,365	3,346,859	3,506	3,460,117
Commodities					
Equipment	277,390	307,790	298,839	8,951	7,327
Other commodities	230,040	291,299	283,940	7,359	234,337
Total Commodities	507,430	599,089	582,779	16,310	241,664
Contractual Services					
Professional services	230,180	207,547	205,891	1,656	191,012
Utilities	252,320	255,384	254,907	477	235,037
Repairs and maintenance	135,720	191,769	191,769	-	176,263
Travel expenditure	2,030	2,530	1,827	703	592
Training and education	11,890	15,890	14,222	1,668	5,682
Other contractual services	70,307	77,747	75,714	2,033	48,537
Total Contractual Services	702,447	750,867	744,330	6,537	657,123
Total Sheriff	3,462,767	4,700,321	4,673,968	26,353	4,358,904
Radio Dispatch					
Personnel Services					
Salaries	1,058,380	1,100,795	1,100,794	1	976,764
Benefits	3,000	144,766	144,764	2	125,184
Total Personnel Services	1,061,380	1,245,561	1,245,558	3	1,101,948
Commodities					
Equipment	2,000	2,000	1,890	110	-
Other commodities	690	690	611	79	3,049
Total Commodities	2,690	2,690	2,501	189	3,049
Total Radio Dispatch	1,064,070	1,248,251	1,248,059	192	1,104,997

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Crisis Intervention Training					
Commodities					
Equipment	\$ 500	\$ 500	\$ -	\$ 500	\$ 315
Other commodities	4,800	4,968	3,567	1,401	3,112
Total Commodities	5,300	5,468	3,567	1,901	3,427
Contractual Services					
Professional services	-	17,501	17,500	1	-
Training and education	24,000	24,000	18,963	5,037	24,463
Other contractual services	2,000	2,000	1,902	98	2,727
Total Contractual Services	26,000	43,501	38,365	5,136	27,190
Total Crisis Intervention Training	31,300	48,969	41,932	7,037	30,617
Court Security					
Personnel Services					
Salaries	5,675,520	6,134,072	6,134,070	2	6,025,920
Benefits	4,000	1,109,756	1,109,754	2	1,167,248
Total Personnel Services	5,679,520	7,243,828	7,243,824	4	7,193,168
Commodities					
Equipment	520	2,025	1,692	333	41
Other commodities	5,480	6,978	5,277	1,701	3,249
Total Commodities	6,000	9,003	6,969	2,034	3,290
Contractual Services					
Travel expenditure	500	732	731	1	1,404
Training and education	8,090	7,858	1,325	6,533	2,895
Other contractual services	115	115	-	115	-
Total Contractual Services	8,705	8,705	2,056	6,649	4,299
Total Court Security	5,694,225	7,261,536	7,252,849	8,687	7,200,757

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Jail					
Personnel Services					
Salaries	\$ 20,280,030	\$ 19,667,886	\$ 19,618,306	\$ 49,580	\$ 19,327,846
Benefits	86,550	2,625,561	2,625,559	2	3,173,128
Total Personnel Services	20,366,580	22,293,447	22,243,865	49,582	22,500,974
Commodities					
Equipment	27,550	23,050	22,526	524	27,232
Other commodities	1,160,610	1,162,910	1,133,606	29,304	1,202,722
Total Commodities	1,188,160	1,185,960	1,156,132	29,828	1,229,954
Contractual Services					
Professional services	337,140	395,673	393,518	2,155	378,086
Utilities	6,000	6,000	4,813	1,187	5,962
Repairs and maintenance	4,700	3,700	1,638	2,062	3,302
Travel expenditure	45,730	45,730	39,622	6,108	46,783
Training and education	25,180	18,980	17,111	1,869	3,877
Other contractual services	122,490	122,490	121,643	847	140,328
Total Contractual Services	541,240	592,573	578,345	14,228	578,338
Total Jail	22,095,980	24,071,980	23,978,342	93,638	24,309,266
Law Enforcement Bureau					
Personnel Services					
Salaries	12,239,700	11,713,960	11,657,233	56,727	12,158,865
Benefits	68,560	2,072,043	2,072,038	5	2,228,555
Total Personnel Services	12,308,260	13,786,003	13,729,271	56,732	14,387,420
Commodities					
Equipment	41,860	53,360	50,821	2,539	7,919
Other commodities	144,300	120,120	62,544	57,576	146,633
Total Commodities	186,160	173,480	113,365	60,115	154,552
Contractual Services					
Professional services	68,300	20,967	18,261	2,706	18,582
Repairs and maintenance	74,320	46,275	46,067	208	64,043
Travel expenditure	16,830	9,898	7,511	2,387	11,048
Training and education	102,850	70,327	69,400	927	45,176
Other contractual services	24,760	41,340	40,923	417	8,205
Total Contractual Services	287,060	188,807	182,162	6,645	147,054
Total Law Enforcement Bureau	12,781,480	14,148,290	14,024,798	123,492	14,689,026

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Veterans Assistance Commission					
Personnel Services					
Salaries	\$ 148,593	\$ 155,896	\$ 155,451	\$ 445	\$ 151,154
Benefits	-	16,668	16,667	1	17,617
Total Personnel Services	148,593	172,564	172,118	446	168,771
Commodities					
Other commodities	1,489	1,489	1,075	414	1,370
Total Commodities	1,489	1,489	1,075	414	1,370
Contractual Services					
Professional services	111	296	222	74	222
Insurance	1,685	1,704	1,704	-	1,685
Travel expenditure	1,886	1,803	1,784	19	1,216
Training and education	805	865	815	50	911
Other contractual services	260,185	254,378	253,881	497	253,318
Total Contractual Services	264,672	259,046	258,406	640	257,352
Total Veterans Assistance Commission	414,754	433,099	431,599	1,500	427,493
Outside Agency Support Service					
Contractual Services					
Other contractual services	900,000	900,000	900,000	-	974,999
Total Contractual Services	900,000	900,000	900,000	-	974,999
Total Outside Agency Support Service	900,000	900,000	900,000	-	974,999
Subsidized Taxi Fund					
Contractual Services					
Other contractual services	10,000	10,000	9,770	230	25,140
Total Contractual Services	10,000	10,000	9,770	230	25,140
Total Subsidized Taxi Fund	10,000	10,000	9,770	230	25,140
Psychological Services					
Personnel Services					
Salaries	-	-	-	-	241,294
Benefits	-	-	-	-	34,540
Total Personnel Services	-	-	-	-	275,834
Commodities					
Equipment	-	-	-	-	138
Other commodities	-	-	-	-	366
Total Commodities	-	-	-	-	504
Contractual Services					
Professional services	-	-	-	-	754,795
Training and education	-	-	-	-	220
Other contractual services	-	-	-	-	10
Total Contractual Services	-	-	-	-	755,025
Total Psychological Services	-	-	-	-	1,031,363

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Family Center					
Personnel Services					
Salaries	\$ 345,584	\$ 345,584	\$ 318,382	\$ 27,202	\$ 337,040
Benefits	-	23,115	23,114	1	20,983
Total Personnel Services	345,584	368,699	341,496	27,203	358,023
Commodities					
Other commodities	1,000	1,000	1,000	-	994
Total Commodities	1,000	1,000	1,000	-	994
Contractual Services					
Professional services	900	900	-	900	296
Travel expenditure	250	250	-	250	-
Training and education	500	500	475	25	475
Total Contractual Services	1,650	1,650	475	1,175	771
Total Family Center	348,234	371,349	342,971	28,378	359,788
Human Services					
Personnel Services					
Salaries	996,378	784,378	764,193	20,185	753,608
Benefits	-	178,631	178,631	-	149,669
Total Personnel Services	996,378	963,009	942,824	20,185	903,277
Commodities					
Equipment	3,000	5,000	2,993	2,007	420
Other commodities	7,500	7,500	6,901	599	7,851
Total Commodities	10,500	12,500	9,894	2,606	8,271
Contractual Services					
Professional services	180,400	134,773	134,690	83	132,214
Utilities	10,000	5,500	5,013	487	1,781
Rentals	-	374	374	-	-
Travel expenditure	5,789	5,789	5,400	389	6,892
Training and education	903	703	291	412	2,506
Matching funds	450,000	622,000	622,000	-	250,000
Other contractual services	596,697	684,650	681,804	2,846	555,632
Total Contractual Services	1,243,789	1,453,789	1,449,572	4,217	949,025
Total Human Services	2,250,667	2,429,298	2,402,290	27,008	1,860,573

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Circuit Court					
Personnel Services					
Salaries	\$ 1,651,377	\$ 1,650,996	\$ 1,605,895	\$ 45,101	\$ 1,653,599
Benefits	-	300,374	300,374	-	303,801
Total Personnel Services	1,651,377	1,951,370	1,906,269	45,101	1,957,400
Commodities					
Equipment	5,800	9,001	9,001	-	9,942
Other commodities	58,200	60,299	60,201	98	56,752
Total Commodities	64,000	69,300	69,202	98	66,694
Contractual Services					
Professional services	537,931	532,631	466,142	66,489	425,599
Repairs and maintenance	1,500	1,500	-	1,500	658
Travel expenditure	2,200	2,200	504	1,696	1,769
Training and education	2,275	2,275	1,080	1,195	2,639
Other contractual services	2,500	2,500	2,323	177	2,233
Total Contractual Services	546,406	541,106	470,049	71,057	432,898
Total Circuit Court	2,261,783	2,561,776	2,445,520	116,256	2,456,992
Jury Commission					
Personnel Services					
Salaries	254,614	254,614	227,583	27,031	242,001
Benefits	-	115,169	115,168	1	49,698
Total Personnel Services	254,614	369,783	342,751	27,032	291,699
Commodities					
Equipment	1,000	1,160	874	286	430
Other commodities	31,975	31,815	30,625	1,190	28,459
Total Commodities	32,975	32,975	31,499	1,476	28,889
Contractual Services					
Professional services	4,000	4,000	938	3,062	1,536
Rentals	6,000	5,890	-	5,890	-
Travel expenditure	95	205	205	-	64
Training and education	199	199	-	199	199
Other contractual services	293,800	293,800	276,614	17,186	263,062
Total Contractual Services	304,094	304,094	277,757	26,337	264,861
Total Jury Commission	591,683	706,852	652,007	54,845	585,449

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Circuit Court Probation					
Personnel Services					
Salaries	\$ 8,848,294	\$ 8,848,294	\$ 8,788,138	\$ 60,156	\$ 8,684,322
Benefits	-	1,224,057	1,224,057	-	1,336,955
Total Personnel Services	8,848,294	10,072,351	10,012,195	60,156	10,021,277
Commodities					
Other commodities	428	428	112	316	220
Total Commodities	428	428	112	316	220
Contractual Services					
Professional services	27,300	44,050	41,898	2,152	43,154
Rentals	60,588	82,827	82,826	1	64,907
Other contractual services	385,366	346,377	157,700	188,677	168,450
Total Contractual Services	473,254	473,254	282,424	190,830	276,511
Total Circuit Court Probation	9,321,976	10,546,033	10,294,731	251,302	10,298,008
DUI Evaluation Program					
Personnel Services					
Salaries	630,297	618,297	575,005	43,292	512,921
Benefits	-	141,038	141,038	-	91,615
Total Personnel Services	630,297	759,335	716,043	43,292	604,536
Commodities					
Equipment	-	-	-	-	651
Other commodities	7,194	1,194	793	401	19,104
Total Commodities	7,194	1,194	793	401	19,755
Contractual Services					
Professional services	11,500	33,934	30,593	3,341	10,676
Travel expenditure	3,620	423	89	334	277
Training and education	3,618	1,818	1,524	294	1,486
Other contractual services	-	563	563	-	-
Total Contractual Services	18,738	36,738	32,769	3,969	12,439
Total DUI Evaluation Program	656,229	797,267	749,605	47,662	636,730

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Public Defender					
Personnel Services					
Salaries	\$ 3,010,316	\$ 2,984,008	\$ 2,892,077	\$ 91,931	\$ 2,817,031
Benefits	5,400	441,282	441,281	1	428,521
Total Personnel Services	3,015,716	3,425,290	3,333,358	91,932	3,245,552
Commodities					
Equipment	3,500	3,500	2,380	1,120	2,559
Other commodities	21,500	21,500	17,612	3,888	19,612
Total Commodities	25,000	25,000	19,992	5,008	22,171
Contractual Services					
Professional services	45,600	42,963	26,658	16,305	20,940
Repairs and maintenance	500	560	560	-	178
Travel expenditure	4,100	4,262	3,457	805	2,451
Training and education	21,250	23,665	20,347	3,318	18,050
Other contractual services	725	725	69	656	83
Total Contractual Services	72,175	72,175	51,091	21,084	41,702
Total Public Defender	3,112,891	3,522,465	3,404,441	118,024	3,309,425
State's Attorney					
Personnel Services					
Salaries	9,221,314	8,826,314	8,775,024	51,290	8,811,532
Benefits	5,400	1,585,130	1,585,130	-	2,076,655
Total Personnel Services	9,226,714	10,411,444	10,360,154	51,290	10,888,187
Commodities					
Equipment	2,000	54,000	45,284	8,716	24,283
Other commodities	100,000	100,000	95,308	4,692	89,940
Total Commodities	102,000	154,000	140,592	13,408	114,223
Contractual Services					
Professional services	347,307	651,007	495,968	155,039	357,518
Utilities	13,200	13,600	13,175	425	12,499
Repairs and maintenance	2,200	3,380	3,372	8	2,806
Rentals	3,350	1,770	571	1,199	455
Travel expenditure	23,700	23,700	14,763	8,937	15,172
Training and education	44,700	44,700	39,673	5,027	40,488
Other contractual services	71,699	77,999	64,985	13,014	58,178
Total Contractual Services	506,156	816,156	632,507	183,649	487,116
Total State's Attorney	9,834,870	11,381,600	11,133,253	248,347	11,489,526

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
SA - Children's Center					
Personnel Services					
Salaries	\$ 524,797	\$ 557,797	\$ 551,556	\$ 6,241	\$ 529,918
Benefits	-	190,890	190,890	-	158,631
Total Personnel Services	524,797	748,687	742,446	6,241	688,549
Commodities					
Equipment	2,000	2,000	61	1,939	1,659
Other commodities	2,000	2,000	826	1,174	1,112
Total Commodities	4,000	4,000	887	3,113	2,771
Contractual Services					
Professional services	13,000	12,600	1,745	10,855	7,224
Utilities	6,200	6,200	5,644	556	5,622
Travel expenditure	3,100	3,100	-	3,100	2,279
Training and education	4,700	4,700	2,367	2,333	7,447
Matching funds	44,014	44,014	44,014	-	44,014
Other contractual services	9,830	10,230	6,644	3,586	8,476
Total Contractual Services	80,844	80,844	60,414	20,430	75,062
Total SA - Children's Center	609,641	833,531	803,747	29,784	766,382
Clerk of the Circuit Court					
Personnel Services					
Salaries	7,432,000	7,432,000	7,281,254	150,746	7,118,119
Benefits	5,400	1,662,315	1,662,313	2	1,754,961
Total Personnel Services	7,437,400	9,094,315	8,943,567	150,748	8,873,080
Commodities					
Equipment	5,000	5,000	3,637	1,363	3,797
Other commodities	50,000	50,000	41,402	8,598	37,568
Total Commodities	55,000	55,000	45,039	9,961	41,365
Contractual Services					
Professional services	110,800	110,800	71,285	39,515	82,461
Repairs and maintenance	15,000	15,000	5,845	9,155	9,198
Rentals	45,000	45,000	44,916	84	44,916
Travel expenditure	10,050	10,050	7,884	2,166	8,013
Other contractual services	326,000	326,000	277,876	48,124	290,968
Total Contractual Services	506,850	506,850	407,806	99,044	435,556
Total Clerk of the Circuit Court	7,999,250	9,656,165	9,396,412	259,753	9,350,001

(Continued)

DUPAGE COUNTY, ILLINOIS

General Fund
Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Drainage					
Commodities					
Equipment	\$ -	\$ -	\$ -	\$ -	\$ 17,319
Other commodities	-	-	-	-	24,847
Total Commodities	-	-	-	-	42,166
Contractual Services					
Professional services	-	-	-	-	52,563
Utilities	-	-	-	-	5,811
Repairs and maintenance	-	-	-	-	858
Other contractual services	-	-	-	-	295,096
Total Contractual Services	-	-	-	-	354,328
Capital Outlay					
Capital outlay	-	-	-	-	95,911
Total Capital Outlay	-	-	-	-	95,911
Total Drainage	-	-	-	-	492,405
Regional Office of Education					
Personnel Services					
Salaries	631,295	645,782	645,782	-	617,161
Benefits	6,600	175,517	175,514	3	181,811
Total Personnel Services	637,895	821,299	821,296	3	798,972
Commodities					
Equipment	9,237	4,313	4,309	4	9,666
Other commodities	5,384	8,732	8,684	48	10,226
Total Commodities	14,621	13,045	12,993	52	19,892
Contractual Services					
Professional services	162,986	166,047	164,182	1,865	145,212
Repairs and maintenance	499	135	135	-	235
Travel expenditure	10,255	8,390	8,292	98	8,462
Training and education	4,969	4,389	4,389	-	5,437
Other contractual services	1,212	2,536	2,536	-	1,496
Total Contractual Services	179,921	181,497	179,534	1,963	160,842
Total Regional Office of Education	832,437	1,015,841	1,013,823	2,018	979,706
Total Expenditures	\$ 148,269,177	\$ 148,656,500	\$ 140,514,912	\$ 8,141,588	\$ 143,207,249

(Concluded)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet As of November 30, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments	\$ 74,011,296	\$ 27,797,814	\$ 14,079,615	\$ 115,888,725
Receivables				
Taxes	26,777,148	9,930,416	616	36,708,180
State shared revenue receivable	19,754	4,833,104	-	4,852,858
Interest	264,728	73,272	54,336	392,336
Accounts, net of allowance for doubtful accounts	726,630	-	1,087	727,717
Other	3,479	-	-	3,479
Due from federal, state and other governmental units	5,093,898	-	-	5,093,898
Due from other funds	7,006,269	60,961	-	7,067,230
Due from fiduciary funds	32,057	-	-	32,057
Inventory	1,129,553	-	-	1,129,553
Prepaid items	-	-	464,919	464,919
Restricted cash	2,242,847	-	-	2,242,847
Total Assets	<u>\$ 117,307,659</u>	<u>\$ 42,695,567</u>	<u>\$ 14,600,573</u>	<u>\$ 174,603,799</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities				
Accounts payable	\$ 7,219,698	\$ -	\$ 1,290,987	\$ 8,510,685
Accrued payroll	1,089,872	-	-	1,089,872
Retainage payable	150,534	-	-	150,534
Claims payable	140,875	-	-	140,875
Unearned revenue	631,248	-	-	631,248
Compensated absences	262,182	-	-	262,182
Due to federal, state and other governmental units	909,124	-	162,247	1,071,371
Due to other funds	2,174,855	6,692,861	38,660	8,906,376
Other liabilities	3,580,036	-	-	3,580,036
Total Liabilities	<u>16,158,424</u>	<u>6,692,861</u>	<u>1,491,894</u>	<u>24,343,179</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	26,599,561	4,318,743	-	30,918,304
Unavailable other taxes	-	1,820,557	308	1,820,865
Unavailable intergovernmental revenue	647,367	-	-	647,367
Unavailable accounts receivable	1,206,131	-	-	1,206,131
Total Deferred Inflows of Resources	<u>28,453,059</u>	<u>6,139,300</u>	<u>308</u>	<u>34,592,667</u>
Fund Balances (Deficits)				
Nonspendable	1,129,553	-	464,919	1,594,472
Restricted	61,371,520	29,863,406	6,451,728	97,686,654
Committed	10,576,101	-	6,202,391	16,778,492
Unassigned	(380,998)	-	(10,667)	(391,665)
Total Fund Balances (Deficits)	<u>72,696,176</u>	<u>29,863,406</u>	<u>13,108,371</u>	<u>115,667,953</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 117,307,659</u>	<u>\$ 42,695,567</u>	<u>\$ 14,600,573</u>	<u>\$ 174,603,799</u>

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances For the Year Ended November 30, 2019

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Non Major Funds
Revenues				
Taxes				
Property taxes	\$ 26,793,086	\$ 4,304,920	\$ -	\$ 31,098,006
County-wide sales tax	-	2,023,237	3,746	2,026,983
Other tax	-	19,705,051	-	19,705,051
Fees, licenses and permits	3,908,091	-	-	3,908,091
Charges for services	15,250,783	-	1,438,195	16,688,978
Intergovernmental revenue	26,271,201	18,788,677	452,249	45,512,127
Fines and forfeitures	167,617	-	-	167,617
Investment income (loss)	1,321,100	432,115	262,073	2,015,288
Miscellaneous	3,309,508	7,250	-	3,316,758
Total Revenues	<u>77,021,386</u>	<u>45,261,250</u>	<u>2,156,263</u>	<u>124,438,899</u>
Expenditures				
Current				
General government	14,228,006	-	94,070	14,322,076
Public safety	14,642,784	-	-	14,642,784
Public health	4,534,737	-	-	4,534,737
Highway, streets and bridges	24,107,259	-	20,157	24,127,416
Public services	22,305,631	-	-	22,305,631
Judicial	15,195,913	-	-	15,195,913
Conservation and recreation	5,987,728	-	-	5,987,728
Public works	-	307,664	-	307,664
Educational services	89,824	-	-	89,824
Debt Service				
Principal	-	23,240,000	-	23,240,000
Interest	-	7,270,027	-	7,270,027
Fiscal agent fees	-	3,200	-	3,200
Capital outlay	10,572,125	-	3,447,670	14,019,795
Total Expenditures	<u>111,664,007</u>	<u>30,820,891</u>	<u>3,561,897</u>	<u>146,046,795</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(34,642,621)</u>	<u>14,440,359</u>	<u>(1,405,634)</u>	<u>(21,607,896)</u>
Other Financing Sources (Uses)				
Transfers in	49,099,737	14,304,200	6,130,000	69,533,937
Transfers out	(8,508,028)	(28,196,388)	(400,000)	(37,104,416)
Sale of capital assets	269,053	-	-	269,053
Total Other Financing Sources (Uses)	<u>40,860,762</u>	<u>(13,892,188)</u>	<u>5,730,000</u>	<u>32,698,574</u>
Net Change in Fund Balances	6,218,141	548,171	4,324,366	11,090,678
Fund Balances, Beginning of Year	<u>66,478,035</u>	<u>29,315,235</u>	<u>8,784,005</u>	<u>104,577,275</u>
Fund Balances, End of Year	<u>\$ 72,696,176</u>	<u>\$ 29,863,406</u>	<u>\$ 13,108,371</u>	<u>\$ 115,667,953</u>

DUPAGE COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Budgeted Funds Only)
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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.

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.

DUPAGE COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Budgeted Funds Only)
--

Special Revenue Funds *(Budgeted Funds Only)* **cont'd**

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 & 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.

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.

DUPAGE COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Budgeted Funds Only)
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Special Revenue Funds *(Budgeted Funds Only)* **cont'd**

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.

Environment Related Public Works Projects – This fund was established to account for the purchase of capital equipment, which is used for small, non-stormwater/floodplain projects that have a positive impact on the environment.

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.

DUPAGE COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Budgeted Funds Only)
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Special Revenue Funds *(Budgeted Funds Only)* **cont'd**

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.

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.

DUPAGE COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Budgeted Funds Only)
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Special Revenue Funds (*Budgeted Funds Only*) cont'd

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 Homeland Security – This fund was established to account for funds received directly from the Federal Government or passed through the State of Illinois and spent on the Hazard Mitigation Grants, Flood Mitigation Assistance Program Grants, and Graue Mill Flood Control Grants, all of which provide funding to promote the implementation of activities designed to reduce injuries, loss of life, and damage and destruction to property from natural hazards.

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.

DUPAGE COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds (Budgeted Funds Only)
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Special Revenue Funds *(Budgeted Funds Only)* **cont'd**

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 Veterans' 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

Special Revenue Funds (Budgeted Funds Only)
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Special Revenue Funds *(Budgeted Funds Only)* **cont'd**

Care Center Foundation Grants– This fund was established to account for local funds received from the DuPage Care Center Foundation and spent on DuPage Care Center Foundation Grants, which focus on quality-of-life programming for residents of the DuPage Care Center.

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

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

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

Miscellaneous Local Grants – This fund was established to account for miscellaneous local funds received and spent which do not fall into the other established Special Revenue Funds and include DuPage County Health Department Hope Focus Court Grants, which provide funding to support the development of a specialty First Offender Court Unified for Success court in the 18th Judicial Circuit Court to address the opioid epidemic within DuPage County.

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2019

	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund
Assets				
Cash and investments	\$ 4,890,757	\$ 3,764,003	\$ 2,765,595	\$ 1,766,746
Receivables				
Taxes	2,569,789	2,107,444	5,185,257	3,523,369
State shared revenue receivable	-	-	19,754	-
Interest	-	-	15,078	8,695
Accounts, net of allowance for doubtful accounts	5,000	3,843	-	-
Other	-	-	2,001	1,478
Due from federal, state and other governmental units	-	-	-	-
Due from other funds	-	-	57,370	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Total Assets	<u>\$ 7,465,546</u>	<u>\$ 5,875,290</u>	<u>\$ 8,045,055</u>	<u>\$ 5,300,288</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 817	\$ -
Accrued payroll	98,178	73,182	-	-
Retainage payable	-	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	797,712	272,339
Total Liabilities	<u>98,178</u>	<u>73,182</u>	<u>798,529</u>	<u>272,339</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	2,552,694	2,093,707	5,151,000	3,500,000
Unavailable intergovernmental revenue	-	-	-	-
Unavailable accounts receivable	-	-	-	-
Total Deferred Inflows of Resources	<u>2,552,694</u>	<u>2,093,707</u>	<u>5,151,000</u>	<u>3,500,000</u>
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	4,814,674	3,708,401	2,095,526	1,527,949
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>4,814,674</u>	<u>3,708,401</u>	<u>2,095,526</u>	<u>1,527,949</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 7,465,546</u>	<u>\$ 5,875,290</u>	<u>\$ 8,045,055</u>	<u>\$ 5,300,288</u>

Tort Liability Insurance Fund	Stormwater Management Fund	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fund
\$ 2,328,478	\$ 10,658,617	\$ 1,463,790	\$ 36,095	\$ 478,099	\$ 164,333	\$ 342,565
3,020,182	9,462,672	-	-	-	-	-
-	-	-	-	-	-	-
9,406	44,342	5,945	149	1,982	674	1,461
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,796	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,614,728	-	-	-	-	-
<u>\$ 5,360,862</u>	<u>\$ 21,780,359</u>	<u>\$ 1,469,735</u>	<u>\$ 36,244</u>	<u>\$ 480,081</u>	<u>\$ 165,007</u>	<u>\$ 344,026</u>
\$ 407,354	\$ 563,333	\$ 180,121	\$ 140	\$ 2,252	\$ -	\$ 23,722
9,352	108,039	-	-	-	-	-
-	44,862	-	-	-	-	-
140,875	-	-	-	-	-	-
-	-	-	-	-	-	-
-	201,026	-	-	-	-	-
-	178,847	-	-	-	-	-
-	51,277	-	-	-	-	-
1,925	1,593,282	-	-	-	242	-
<u>559,506</u>	<u>2,740,666</u>	<u>180,121</u>	<u>140</u>	<u>2,252</u>	<u>242</u>	<u>23,722</u>
3,000,000	9,400,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,000,000</u>	<u>9,400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
1,801,356	-	1,289,614	36,104	477,829	164,765	320,304
-	9,639,693	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,801,356</u>	<u>9,639,693</u>	<u>1,289,614</u>	<u>36,104</u>	<u>477,829</u>	<u>164,765</u>	<u>320,304</u>
<u>\$ 5,360,862</u>	<u>\$ 21,780,359</u>	<u>\$ 1,469,735</u>	<u>\$ 36,244</u>	<u>\$ 480,081</u>	<u>\$ 165,007</u>	<u>\$ 344,026</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2019

	Stormwater Variance Fund	Recorder Geographic Information Systems Fund	Geographic Information Systems Fund	Sheriff's Basic Correctional Officers Academy Fund
Assets				
Cash and investments	\$ 370,386	\$ 726,327	\$ 940,144	\$ 170,371
Receivables				
Taxes	-	-	-	-
State shared revenue receivable	-	-	-	-
Interest	1,532	2,957	4,145	706
Accounts, net of allowance for doubtful accounts	-	294	2,076	-
Other	-	-	-	-
Due from federal, state and other governmental units	-	-	4,613	-
Due from other funds	-	10,514	143,505	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Total Assets	<u>\$ 371,918</u>	<u>\$ 740,092</u>	<u>\$ 1,094,483</u>	<u>\$ 171,077</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 17,136	\$ 62,115
Accrued payroll	-	473	46,048	2,924
Retainage payable	-	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	1,647	-
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	18,224	57,614	-
Other liabilities	-	36	10,785	1,169
Total Liabilities	<u>-</u>	<u>18,733</u>	<u>133,230</u>	<u>66,208</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-
Unavailable accounts receivable	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	-	721,359	961,253	104,869
Committed	371,918	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>371,918</u>	<u>721,359</u>	<u>961,253</u>	<u>104,869</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 371,918</u>	<u>\$ 740,092</u>	<u>\$ 1,094,483</u>	<u>\$ 171,077</u>

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	Circuit Court Clerk Operations and Administration Fund
\$ 5,391,956	\$ 531,805	\$ -	\$ 13,486	\$ 23,433	\$ 237,838	\$ 982,923
-	-	-	-	-	-	-
-	-	-	-	-	-	-
20,437	2,170	-	56	97	988	475
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
244	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
221,036	-	-	-	-	-	-
<u>\$ 5,633,673</u>	<u>\$ 533,975</u>	<u>\$ -</u>	<u>\$ 13,542</u>	<u>\$ 23,530</u>	<u>\$ 238,826</u>	<u>\$ 983,398</u>
\$ 42,952	\$ 168	\$ -	\$ -	\$ -	\$ 19,956	\$ 6,684
60,859	6,065	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,061	3,838	-	-	-	-	-
177	-	-	-	-	-	-
1,416	-	10,126	-	-	-	3,367
244,324	1,082	-	-	-	-	773
<u>363,789</u>	<u>11,153</u>	<u>10,126</u>	<u>-</u>	<u>-</u>	<u>19,956</u>	<u>10,824</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,269,884	522,822	-	13,542	23,530	218,870	972,574
-	-	-	-	-	-	-
-	-	(10,126)	-	-	-	-
<u>5,269,884</u>	<u>522,822</u>	<u>(10,126)</u>	<u>13,542</u>	<u>23,530</u>	<u>218,870</u>	<u>972,574</u>
<u>\$ 5,633,673</u>	<u>\$ 533,975</u>	<u>\$ -</u>	<u>\$ 13,542</u>	<u>\$ 23,530</u>	<u>\$ 238,826</u>	<u>\$ 983,398</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2019

	Juvenile Transportation Fund	PD Records Automation Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund
Assets				
Cash and investments	\$ 2,577,373	\$ 1,122	\$ 569,855	\$ 10,126,965
Receivables				
Taxes	889,109	-	-	-
State shared revenue receivable	-	-	-	-
Interest	10,713	-	2,373	42,875
Accounts, net of allowance for doubtful accounts	-	-	-	550,037
Other	-	-	-	-
Due from federal, state and other governmental units	93,996	-	53,829	20,618
Due from other funds	-	-	-	3,448,729
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	1,129,553
Restricted cash	-	-	-	407,083
Total Assets	<u>\$ 3,571,191</u>	<u>\$ 1,122</u>	<u>\$ 626,057</u>	<u>\$ 15,725,860</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 60,294	\$ -	\$ 120	\$ 3,173,194
Accrued payroll	18,951	-	1,760	282,879
Retainage payable	-	-	-	64,082
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	16,341
Due to federal, state and other governmental units	-	-	-	380,144
Due to other funds	-	-	-	31,654
Other liabilities	4,671	-	-	517,403
Total Liabilities	<u>83,916</u>	<u>-</u>	<u>1,880</u>	<u>4,465,697</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	883,000	-	-	-
Unavailable intergovernmental revenue	70,226	-	37,967	-
Unavailable accounts receivable	-	-	-	503,575
Total Deferred Inflows of Resources	<u>953,226</u>	<u>-</u>	<u>37,967</u>	<u>503,575</u>
Fund Balances (Deficits)				
Nonspendable	-	-	-	1,129,553
Restricted	2,534,049	1,122	586,210	9,627,035
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>2,534,049</u>	<u>1,122</u>	<u>586,210</u>	<u>10,756,588</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 3,571,191</u>	<u>\$ 1,122</u>	<u>\$ 626,057</u>	<u>\$ 15,725,860</u>

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	Court Automation Fund
\$ 1,806,240	\$ 2,338,416	\$ 458,850	\$ 4,224,097	\$ 665,484	\$ 886,777	\$ 1,592,550
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,646	9,311	1,885	17,522	2,720	3,908	6,202
143,792	-	-	-	-	21,588	-
-	-	-	-	-	-	-
91,399	-	-	-	-	-	-
3,264,917	-	-	-	-	74,827	-
-	-	-	-	32,057	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,314,994</u>	<u>\$ 2,347,727</u>	<u>\$ 460,735</u>	<u>\$ 4,241,619</u>	<u>\$ 700,261</u>	<u>\$ 987,100</u>	<u>\$ 1,598,752</u>
\$ 366,456	\$ 48,093	\$ 33,201	\$ 52,672	\$ 10,322	\$ 24,035	\$ 168,750
-	46,375	6,684	-	1,830	44,462	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
289,937	1,895	-	17,333	-	-	-
-	-	-	-	-	-	-
-	14,096	1,685	-	325	9,551	-
<u>656,393</u>	<u>110,459</u>	<u>41,570</u>	<u>70,005</u>	<u>12,477</u>	<u>78,048</u>	<u>168,750</u>
-	-	-	-	-	-	-
91,399	-	-	-	-	-	-
143,792	-	-	-	-	-	-
<u>235,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
4,423,410	2,237,268	419,165	4,171,614	687,784	909,052	1,430,002
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,423,410</u>	<u>2,237,268</u>	<u>419,165</u>	<u>4,171,614</u>	<u>687,784</u>	<u>909,052</u>	<u>1,430,002</u>
<u>\$ 5,314,994</u>	<u>\$ 2,347,727</u>	<u>\$ 460,735</u>	<u>\$ 4,241,619</u>	<u>\$ 700,261</u>	<u>\$ 987,100</u>	<u>\$ 1,598,752</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2019

	Environment Related Public Works Project Fund	Wetland Mitigation Banks Fund	West Branch Wetland Mitigation Bank Fund	Danada Wetland Mitigation Bank Fund
Assets				
Cash and investments	\$ 186,992	\$ 5,938,641	\$ 739,191	\$ 602,669
Receivables				
Taxes	-	-	-	-
State shared revenue receivable	-	-	-	-
Interest	774	24,451	3,058	2,493
Accounts, net of allowance for doubtful accounts	-	-	-	-
Other	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Total Assets	<u>\$ 187,766</u>	<u>\$ 5,963,092</u>	<u>\$ 742,249</u>	<u>\$ 605,162</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 186,240	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Retainage payable	-	-	-	41,590
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>186,240</u>	<u>-</u>	<u>-</u>	<u>41,590</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-
Unavailable accounts receivable	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	1,526	5,963,092	742,249	563,572
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>1,526</u>	<u>5,963,092</u>	<u>742,249</u>	<u>563,572</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 187,766</u>	<u>\$ 5,963,092</u>	<u>\$ 742,249</u>	<u>\$ 605,162</u>

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	State Fund S.A. 1418 Fund
\$ 130,796	\$ 251,780	\$ 325,807	\$ 57,884	\$ 60,934	\$ 155,637	\$ 98,890
-	-	-	19,326	-	-	-
541	1,042	-	241	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,367	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 131,337</u>	<u>\$ 252,822</u>	<u>\$ 325,807</u>	<u>\$ 77,451</u>	<u>\$ 64,301</u>	<u>\$ 155,637</u>	<u>\$ 98,890</u>
\$ -	\$ -	\$ 281,047	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>281,047</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	19,160	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>19,160</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
131,337	252,822	44,760	58,291	64,301	155,637	98,890
-	-	-	-	-	-	-
<u>131,337</u>	<u>252,822</u>	<u>44,760</u>	<u>58,291</u>	<u>64,301</u>	<u>155,637</u>	<u>98,890</u>
<u>\$ 131,337</u>	<u>\$ 252,822</u>	<u>\$ 325,807</u>	<u>\$ 77,451</u>	<u>\$ 64,301</u>	<u>\$ 155,637</u>	<u>\$ 98,890</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2019

	Federal Drug 1417 Justice Fund	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Circuit Court Clerk Electronic Citation Fund
Assets				
Cash and investments	\$ 175,944	\$ 127,026	\$ 57,628	\$ 488,380
Receivables				
Taxes	-	-	-	-
State shared revenue receivable	-	-	-	-
Interest	-	-	237	1,904
Accounts, net of allowance for doubtful accounts	-	-	-	-
Other	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Total Assets	<u>\$ 175,944</u>	<u>\$ 127,026</u>	<u>\$ 57,865</u>	<u>\$ 490,284</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Retainage payable	-	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-
Unavailable accounts receivable	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	175,944	127,026	57,865	490,284
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>175,944</u>	<u>127,026</u>	<u>57,865</u>	<u>490,284</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	<u>\$ 175,944</u>	<u>\$ 127,026</u>	<u>\$ 57,865</u>	<u>\$ 490,284</u>

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	U.S. Department of Transportation Fund
\$ 562,102	\$ 4,087	\$ -	\$ -	\$ 61,012	\$ 15,000	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,388	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	45,370	1,325,984	500,341	86,743	1,054,890	161,791
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 564,490</u>	<u>\$ 49,457</u>	<u>\$ 1,325,984</u>	<u>\$ 500,341</u>	<u>\$ 147,755</u>	<u>\$ 1,069,890</u>	<u>\$ 161,791</u>
\$ -	\$ 43,451	\$ 502,873	\$ -	\$ 13,021	\$ 737,411	\$ -
-	194	64,762	-	8,495	62,607	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,413	-	-	139	-
-	-	23,512	-	-	-	17,279
-	-	296,205	516,841	-	188,888	144,513
-	1,081	33,711	-	-	22,553	-
<u>-</u>	<u>44,726</u>	<u>922,476</u>	<u>516,841</u>	<u>21,516</u>	<u>1,011,598</u>	<u>161,792</u>
-	-	-	-	-	-	-
-	21,516	172,533	-	58,129	92,220	65,844
-	-	-	-	-	-	-
<u>-</u>	<u>21,516</u>	<u>172,533</u>	<u>-</u>	<u>58,129</u>	<u>92,220</u>	<u>65,844</u>
-	-	-	-	-	-	-
-	-	230,975	-	68,110	-	-
564,490	-	-	-	-	-	-
-	(16,785)	-	(16,500)	-	(33,928)	(65,845)
<u>564,490</u>	<u>(16,785)</u>	<u>230,975</u>	<u>(16,500)</u>	<u>68,110</u>	<u>(33,928)</u>	<u>(65,845)</u>
<u>\$ 564,490</u>	<u>\$ 49,457</u>	<u>\$ 1,325,984</u>	<u>\$ 500,341</u>	<u>\$ 147,755</u>	<u>\$ 1,069,890</u>	<u>\$ 161,791</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2019

	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund	Attorney General - State of Illinois Fund	Illinois Department on Aging Fund
Assets				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Receivables				
Taxes	-	-	-	-
State shared revenue receivable	-	-	-	-
Interest	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-
Other	-	-	-	-
Due from federal, state and other governmental units	730	433,114	5,436	754,045
Due from other funds	-	-	-	-
Due from fiduciary funds	-	-	-	-
Inventory	-	-	-	-
Restricted cash	-	-	-	-
Total Assets	\$ 730	\$ 433,114	\$ 5,436	\$ 754,045
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ -	\$ 106,436	\$ -	\$ 12,838
Accrued payroll	573	-	1,210	123,736
Retainage payable	-	-	-	-
Claims payable	-	-	-	-
Unearned revenue	-	-	-	-
Compensated absences	-	-	-	23,717
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	229,793	4,226	330,628
Other liabilities	157	1,205	-	44,464
Total Liabilities	730	337,434	5,436	535,383
Deferred Inflows of Resources				
Property taxes levied for a future period	-	-	-	-
Unavailable intergovernmental revenue	730	295,674	-	181,826
Unavailable accounts receivable	-	-	-	-
Total Deferred Inflows of Resources	730	295,674	-	181,826
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	-	-	-	36,836
Committed	-	-	-	-
Unassigned	(730)	(199,994)	-	-
Total Fund Balances (Deficits)	(730)	(199,994)	-	36,836
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 730	\$ 433,114	\$ 5,436	\$ 754,045

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	Family Self Sufficiency Fund	Care Center Foundation Fund
\$ 5,506	\$ 80,000	\$ -	\$ -	\$ -	\$ 35,889	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	149	-
-	-	-	-	-	-	-
-	-	12,403	131,112	58,120	-	17,541
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,506</u>	<u>\$ 80,000</u>	<u>\$ 12,403</u>	<u>\$ 131,112</u>	<u>\$ 58,120</u>	<u>\$ 36,038</u>	<u>\$ 17,541</u>
\$ -	\$ -	\$ 3,610	\$ 1,119	\$ 8,813	\$ -	\$ 5,936
-	-	-	8,831	3,541	-	1,202
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,477	80,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	9,033	37,516	44,656	-	10,124
-	-	-	2,488	1,110	-	220
<u>5,477</u>	<u>80,000</u>	<u>12,643</u>	<u>49,954</u>	<u>58,120</u>	<u>-</u>	<u>17,482</u>
-	-	-	-	-	-	-
-	-	12,403	83,632	16,096	-	5,936
-	-	-	-	-	-	-
-	-	12,403	83,632	16,096	-	5,936
-	-	-	-	-	-	-
29	-	-	-	-	36,038	-
-	-	-	-	-	-	-
-	-	(12,643)	(2,474)	(16,096)	-	(5,877)
<u>29</u>	<u>-</u>	<u>(12,643)</u>	<u>(2,474)</u>	<u>(16,096)</u>	<u>36,038</u>	<u>(5,877)</u>
<u>\$ 5,506</u>	<u>\$ 80,000</u>	<u>\$ 12,403</u>	<u>\$ 131,112</u>	<u>\$ 58,120</u>	<u>\$ 36,038</u>	<u>\$ 17,541</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet - Special Revenue Funds As of November 30, 2019

	Illinois Association of Community Action Agencies Fund	Dupage Animal Friends Fund	Resource Innovations Fund
Assets			
Cash and investments	\$ -	\$ 554,025	\$ -
Receivables			
Taxes	-	-	-
State shared revenue receivable	-	-	-
Interest	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-
Other	-	-	-
Due from federal, state and other governmental units	5,680	-	236,143
Due from other funds	-	-	-
Due from fiduciary funds	-	-	-
Inventory	-	-	-
Restricted cash	-	-	-
Total Assets	<u>\$ 5,680</u>	<u>\$ 554,025</u>	<u>\$ 236,143</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ -	\$ 7,265	\$ 45,751
Accrued payroll	-	919	5,741
Retainage payable	-	-	-
Claims payable	-	-	-
Unearned revenue	-	545,771	-
Compensated absences	-	-	-
Due to federal, state and other governmental units	-	-	-
Due to other funds	5,680	-	183,074
Other liabilities	-	70	1,577
Total Liabilities	<u>5,680</u>	<u>554,025</u>	<u>236,143</u>
Deferred Inflows of Resources			
Property taxes levied for a future period	-	-	-
Unavailable intergovernmental revenue	-	-	-
Unavailable accounts receivable	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances (Deficits)	<u>-</u>	<u>-</u>	<u>-</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 5,680</u>	 <u>\$ 554,025</u>	 <u>\$ 236,143</u>

Miscellaneous Local Grants Fund	Total Nonmajor Special Revenue Funds
\$ -	\$ 74,011,296
-	26,777,148
-	19,754
-	264,728
-	726,630
-	3,479
-	5,093,898
-	7,006,269
-	32,057
-	1,129,553
-	2,242,847
<u>\$ -</u>	<u>\$ 117,307,659</u>

\$ -	\$ 7,219,698
-	1,089,872
-	150,534
-	140,875
-	631,248
-	262,182
-	909,124
-	2,174,855
-	3,580,036
<u>-</u>	<u>16,158,424</u>

-	26,599,561
-	1,206,131
-	647,367
<u>-</u>	<u>28,453,059</u>

-	1,129,553
-	61,371,520
-	10,576,101
-	(380,998)
<u>-</u>	<u>72,696,176</u>

<u>\$ -</u>	<u>\$ 117,307,659</u>
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(Concluded)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2019

	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund
Revenues				
Taxes				
Property taxes	\$ 2,633,989	\$ 2,114,547	\$ 5,148,521	\$ 3,511,109
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental revenue	81,483	-	493,797	-
Fines and forfeitures	-	-	-	-
Investment income	67,205	51,273	40,301	32,761
Miscellaneous	-	-	23,466	17,131
Total Revenues	<u>2,782,677</u>	<u>2,165,820</u>	<u>5,706,085</u>	<u>3,561,001</u>
Expenditures				
Current				
General government	-	-	2,432,303	1,461,045
Public safety	-	-	10,732,640	3,325,102
Public health	2,581,340	1,953,397	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	129,775	93,550
Judicial	-	-	3,409,521	2,332,420
Conservation and recreation	-	-	-	-
Educational services	-	-	49,615	40,209
Capital outlay	-	-	-	-
Total Expenditures	<u>2,581,340</u>	<u>1,953,397</u>	<u>16,753,854</u>	<u>7,252,326</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>201,337</u>	<u>212,423</u>	<u>(11,047,769)</u>	<u>(3,691,325)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	11,901,329	3,924,478
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>11,901,329</u>	<u>3,924,478</u>
Net Change in Fund Balances	201,337	212,423	853,560	233,153
Fund Balances (Deficits), Beginning of Year	<u>4,613,337</u>	<u>3,495,978</u>	<u>1,241,966</u>	<u>1,294,796</u>
Fund Balances (Deficits), End of Year	<u>\$ 4,814,674</u>	<u>\$ 3,708,401</u>	<u>\$ 2,095,526</u>	<u>\$ 1,527,949</u>

Tort Liability Insurance Fund	Stormwater Management Fund	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fund
\$ 3,032,326	\$ 9,416,152	\$ -	\$ -	\$ -	\$ -	\$ -
-	407,121	-	-	-	-	-
-	3,942	2,471,875	36,597	106,484	33,047	49,513
-	123,483	-	-	-	-	-
-	15,000	-	-	-	-	-
29,466	177,232	27,670	15	9,250	2,719	7,423
65,956	182,259	-	-	-	-	-
<u>3,127,748</u>	<u>10,325,189</u>	<u>2,499,545</u>	<u>36,612</u>	<u>115,734</u>	<u>35,766</u>	<u>56,936</u>
5,134,228	-	-	-	52,867	-	-
-	-	-	17,723	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,196,709	-	-	-	88,906
-	5,966,709	-	-	-	-	-
-	-	-	-	-	-	-
-	478,828	-	-	-	-	-
<u>5,134,228</u>	<u>6,445,537</u>	<u>2,196,709</u>	<u>17,723</u>	<u>52,867</u>	<u>-</u>	<u>88,906</u>
<u>(2,006,480)</u>	<u>3,879,652</u>	<u>302,836</u>	<u>18,889</u>	<u>62,867</u>	<u>35,766</u>	<u>(31,970)</u>
1,800,000	3,101,900	-	-	-	-	-
-	(7,088,600)	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,800,000</u>	<u>(3,986,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(206,480)	(107,048)	302,836	18,889	62,867	35,766	(31,970)
<u>2,007,836</u>	<u>9,746,741</u>	<u>986,778</u>	<u>17,215</u>	<u>414,962</u>	<u>128,999</u>	<u>352,274</u>
<u>\$ 1,801,356</u>	<u>\$ 9,639,693</u>	<u>\$ 1,289,614</u>	<u>\$ 36,104</u>	<u>\$ 477,829</u>	<u>\$ 164,765</u>	<u>\$ 320,304</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2019

	Stormwater Variance Fund	Recorder Geographic Information Systems Fund	Geographic Information Systems Fund	Sheriff's Basic Correctional Officers Academy Fund
Revenues				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	115,910	1,615,932	-
Intergovernmental revenue	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	7,181	14,379	16,889	2,940
Miscellaneous	-	-	-	322,346
Total Revenues	<u>7,181</u>	<u>130,289</u>	<u>1,632,821</u>	<u>325,286</u>
Expenditures				
Current				
General government	-	108,721	1,637,147	-
Public safety	-	-	-	271,187
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	-	-
Judicial	-	-	-	-
Conservation and recreation	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>-</u>	<u>108,721</u>	<u>1,637,147</u>	<u>271,187</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,181</u>	<u>21,568</u>	<u>(4,326)</u>	<u>54,099</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	7,181	21,568	(4,326)	54,099
Fund Balances (Deficits), Beginning of Year	<u>364,737</u>	<u>699,791</u>	<u>965,579</u>	<u>50,770</u>
Fund Balances (Deficits), End of Year	<u>\$ 371,918</u>	<u>\$ 721,359</u>	<u>\$ 961,253</u>	<u>\$ 104,869</u>

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	Circuit Court Clerk Operations and Administration Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,882,826	-	-	-	-	-	-
486,593	211,047	-	17,313	-	200,568	980,278
67,596	-	-	-	-	-	-
137,743	-	9,894	-	-	-	-
87,833	10,177	-	295	461	3,072	1,259
5,343	-	-	-	17,215	184	-
<u>3,667,934</u>	<u>221,224</u>	<u>9,894</u>	<u>17,608</u>	<u>17,676</u>	<u>203,824</u>	<u>981,537</u>
-	-	-	-	-	-	-
-	-	-	16,091	-	72,434	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,438,385	-	-	-	-	-	-
-	213,703	-	-	-	-	510,584
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	17,215	-	-
<u>2,438,385</u>	<u>213,703</u>	<u>-</u>	<u>16,091</u>	<u>17,215</u>	<u>72,434</u>	<u>510,584</u>
<u>1,229,549</u>	<u>7,521</u>	<u>9,894</u>	<u>1,517</u>	<u>461</u>	<u>131,390</u>	<u>470,953</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,229,549	7,521	9,894	1,517	461	131,390	470,953
4,040,335	515,301	(20,020)	12,025	23,069	87,480	501,621
<u>\$ 5,269,884</u>	<u>\$ 522,822</u>	<u>\$ (10,126)</u>	<u>\$ 13,542</u>	<u>\$ 23,530</u>	<u>\$ 218,870</u>	<u>\$ 972,574</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2019

	Juvenile Transportation Fund	PD Records Automation Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund
Revenues				
Taxes				
Property taxes	\$ 917,652	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	618,144
Charges for services	1,433	1,122	160,721	1,004,572
Intergovernmental revenue	222,598	-	120,573	470,762
Fines and forfeitures	-	-	-	-
Investment income	46,173	-	13,995	202,955
Miscellaneous	-	-	-	587,915
Total Revenues	<u>1,187,856</u>	<u>1,122</u>	<u>295,289</u>	<u>2,884,348</u>
Expenditures				
Current				
General government	-	-	-	674,020
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	16,800,122
Public services	-	-	-	-
Judicial	992,818	-	300,075	-
Conservation and recreation	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	-	-	6,978,303
Total Expenditures	<u>992,818</u>	<u>-</u>	<u>300,075</u>	<u>24,452,445</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>195,038</u>	<u>1,122</u>	<u>(4,786)</u>	<u>(21,568,097)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	19,705,051
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	269,053
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,974,104</u>
Net Change in Fund Balances	195,038	1,122	(4,786)	(1,593,993)
Fund Balances (Deficits), Beginning of Year	<u>2,339,011</u>	<u>-</u>	<u>590,996</u>	<u>12,350,581</u>
Fund Balances (Deficits), End of Year	<u>\$ 2,534,049</u>	<u>\$ 1,122</u>	<u>\$ 586,210</u>	<u>\$ 10,756,588</u>

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	Court Automation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	2,389,786	346,181	881,362	33,258	585,328	2,361,581
592,821	-	-	14,973	-	-	-
-	4,502	-	-	-	-	-
58,480	41,534	10,042	96,792	13,644	18,598	26,284
-	18,768	-	1,792	61,823	-	-
<u>651,301</u>	<u>2,454,590</u>	<u>356,223</u>	<u>994,919</u>	<u>108,725</u>	<u>603,926</u>	<u>2,387,865</u>
-	1,961,904	-	-	79,520	591,151	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,478,491	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	449,124	765,515	-	-	1,941,741
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,905,649	-	-	37,072	-	8,532	95,765
<u>8,384,140</u>	<u>1,961,904</u>	<u>449,124</u>	<u>802,587</u>	<u>79,520</u>	<u>599,683</u>	<u>2,037,506</u>
<u>(7,732,839)</u>	<u>492,686</u>	<u>(92,901)</u>	<u>192,332</u>	<u>29,205</u>	<u>4,243</u>	<u>350,359</u>
8,490,785	-	-	-	-	-	-
-	-	-	(1,243,234)	-	-	-
-	-	-	-	-	-	-
<u>8,490,785</u>	<u>-</u>	<u>-</u>	<u>(1,243,234)</u>	<u>-</u>	<u>-</u>	<u>-</u>
757,946	492,686	(92,901)	(1,050,902)	29,205	4,243	350,359
<u>3,665,464</u>	<u>1,744,582</u>	<u>512,066</u>	<u>5,222,516</u>	<u>658,579</u>	<u>904,809</u>	<u>1,079,643</u>
<u>\$ 4,423,410</u>	<u>\$ 2,237,268</u>	<u>\$ 419,165</u>	<u>\$ 4,171,614</u>	<u>\$ 687,784</u>	<u>\$ 909,052</u>	<u>\$ 1,430,002</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2019

	Environment Related Public Works Project Fund	Wetland Mitigation Banks Fund	West Branch Wetland Mitigation Bank Fund	Danada Wetland Mitigation Bank Fund
Revenues				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	466,813	-	-
Intergovernmental revenue	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	3,626	123,213	18,155	17,381
Miscellaneous	-	-	-	-
Total Revenues	<u>3,626</u>	<u>590,026</u>	<u>18,155</u>	<u>17,381</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	-	-
Judicial	-	-	-	-
Conservation and recreation	-	48,051	(27,762)	-
Educational services	-	-	-	-
Capital outlay	186,240	-	47,900	86,666
Total Expenditures	<u>186,240</u>	<u>48,051</u>	<u>20,138</u>	<u>86,666</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(182,614)</u>	<u>541,975</u>	<u>(1,983)</u>	<u>(69,285)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(182,614)	541,975	(1,983)	(69,285)
Fund Balances (Deficits), Beginning of Year	<u>184,140</u>	<u>5,421,117</u>	<u>744,232</u>	<u>632,857</u>
Fund Balances (Deficits), End of Year	<u>\$ 1,526</u>	<u>\$ 5,963,092</u>	<u>\$ 742,249</u>	<u>\$ 563,572</u>

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	State Fund S.A. 1418 Fund
\$ -	\$ -	\$ -	\$ 18,790	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	223,598	422	38,047
-	-	870,386	-	-	-	-
-	-	-	-	-	-	-
5,353	5,613	-	1,079	10,074	-	-
-	-	-	-	-	-	-
<u>5,353</u>	<u>5,613</u>	<u>870,386</u>	<u>19,869</u>	<u>233,672</u>	<u>422</u>	<u>38,047</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	825,626	3,020	-	-	-
-	-	-	-	-	-	-
-	-	-	-	210,537	155,200	6,249
-	-	-	-	-	-	-
-	-	-	-	-	-	-
135,050	-	-	15,607	-	-	-
<u>135,050</u>	<u>-</u>	<u>825,626</u>	<u>18,627</u>	<u>210,537</u>	<u>155,200</u>	<u>6,249</u>
<u>(129,697)</u>	<u>5,613</u>	<u>44,760</u>	<u>1,242</u>	<u>23,135</u>	<u>(154,778)</u>	<u>31,798</u>
-	-	-	-	-	-	-
-	-	-	-	-	(176,194)	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(176,194)</u>	<u>-</u>
(129,697)	5,613	44,760	1,242	23,135	(330,972)	31,798
<u>261,034</u>	<u>247,209</u>	<u>-</u>	<u>57,049</u>	<u>41,166</u>	<u>486,609</u>	<u>67,092</u>
<u>\$ 131,337</u>	<u>\$ 252,822</u>	<u>\$ 44,760</u>	<u>\$ 58,291</u>	<u>\$ 64,301</u>	<u>\$ 155,637</u>	<u>\$ 98,890</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2019

	Federal Drug 1417 Justice Fund	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Circuit Court Clerk Electronic Citation Fund
Revenues				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	9,683	321,445
Intergovernmental revenue	-	-	-	-
Fines and forfeitures	-	478	-	-
Investment income	-	-	1,150	5,183
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>478</u>	<u>10,833</u>	<u>326,628</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	-	-	-
Judicial	250	92,700	10,670	28,165
Conservation and recreation	-	-	-	-
Educational services	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>250</u>	<u>92,700</u>	<u>10,670</u>	<u>28,165</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(250)</u>	<u>(92,222)</u>	<u>163</u>	<u>298,463</u>
Other Financing Sources (Uses)				
Transfers in	176,194	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>176,194</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	175,944	(92,222)	163	298,463
Fund Balances (Deficits), Beginning of Year	<u>-</u>	<u>219,248</u>	<u>57,702</u>	<u>191,821</u>
Fund Balances (Deficits), End of Year	<u>\$ 175,944</u>	<u>\$ 127,026</u>	<u>\$ 57,865</u>	<u>\$ 490,284</u>

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	U.S. Department of Transportation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
96,332	-	-	-	-	-	-
-	337,925	7,283,117	1,826,923	551,630	6,462,936	446,935
-	-	-	-	-	-	-
10,369	-	-	-	-	-	-
-	-	55,773	500,342	16,774	249,032	-
<u>106,701</u>	<u>337,925</u>	<u>7,338,890</u>	<u>2,327,265</u>	<u>568,404</u>	<u>6,711,968</u>	<u>446,935</u>
-	-	-	-	-	-	-
-	-	-	-	205,688	-	1,919
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	311,382	6,234,440	-	-	6,647,845	217,357
-	-	771,401	-	316,810	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
38,000	-	32,172	96,461	107,585	-	-
<u>38,000</u>	<u>311,382</u>	<u>7,038,013</u>	<u>96,461</u>	<u>630,083</u>	<u>6,647,845</u>	<u>219,276</u>
<u>68,701</u>	<u>26,543</u>	<u>300,877</u>	<u>2,230,804</u>	<u>(61,679)</u>	<u>64,123</u>	<u>227,659</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
68,701	26,543	300,877	2,230,804	(61,679)	64,123	227,659
<u>495,789</u>	<u>(43,328)</u>	<u>(69,902)</u>	<u>(2,247,304)</u>	<u>129,789</u>	<u>(98,051)</u>	<u>(293,504)</u>
<u>\$ 564,490</u>	<u>\$ (16,785)</u>	<u>\$ 230,975</u>	<u>\$ (16,500)</u>	<u>\$ 68,110</u>	<u>\$ (33,928)</u>	<u>\$ (65,845)</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2019

	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund	Attorney General - State of Illinois Fund	Illinois Department on Aging Fund
Revenues				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental revenue	-	1,325,532	31,125	4,428,733
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	157	-	638,451
Total Revenues	<u>-</u>	<u>1,325,689</u>	<u>31,125</u>	<u>5,067,184</u>
Expenditures				
Current				
General government	-	-	-	-
Public safety	-	-	-	-
Public health	-	-	-	-
Highway, streets and bridges	-	-	-	-
Public services	-	1,316,935	-	4,251,866
Judicial	-	-	31,125	-
Conservation and recreation	730	-	-	-
Educational services	-	-	-	-
Capital outlay	-	295,000	-	-
Total Expenditures	<u>730</u>	<u>1,611,935</u>	<u>31,125</u>	<u>4,251,866</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(730)</u>	<u>(286,246)</u>	<u>-</u>	<u>815,318</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Sale of capital assets	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(730)</u>	<u>(286,246)</u>	<u>-</u>	<u>815,318</u>
Fund Balances (Deficits), Beginning of Year	<u>-</u>	<u>86,252</u>	<u>-</u>	<u>(778,482)</u>
Fund Balances (Deficits), End of Year	<u>\$ (730)</u>	<u>\$ (199,994)</u>	<u>\$ -</u>	<u>\$ 36,836</u>

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	Family Self Sufficiency Fund	Care Center Foundation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,080	-	16,654	305,639	185,500	-	-
-	-	-	-	-	-	-
-	-	-	-	896	710	-
-	-	-	5,130	164	-	72,043
<u>10,080</u>	<u>-</u>	<u>16,654</u>	<u>310,769</u>	<u>186,560</u>	<u>710</u>	<u>72,043</u>
-	-	-	15,818	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	14,201	238,265	1,195	76,185
-	-	26,864	295,065	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,080	-	-	-	-	-	-
<u>10,080</u>	<u>-</u>	<u>26,864</u>	<u>325,084</u>	<u>238,265</u>	<u>1,195</u>	<u>76,185</u>
-	-	(10,210)	(14,315)	(51,705)	(485)	(4,142)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(10,210)	(14,315)	(51,705)	(485)	(4,142)
29	-	(2,433)	11,841	35,609	36,523	(1,735)
<u>\$ 29</u>	<u>\$ -</u>	<u>\$ (12,643)</u>	<u>\$ (2,474)</u>	<u>\$ (16,096)</u>	<u>\$ 36,038</u>	<u>\$ (5,877)</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds For the Year Ended November 30, 2019

	Illinois Association of Community Action Agencies Fund	Dupage Animal Friends Fund	Resource Innovations Fund
Revenues			
Taxes			
Property taxes	\$ -	\$ -	\$ -
Fees, licenses and permits	-	-	-
Charges for services	-	-	-
Intergovernmental revenue	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Miscellaneous	33,040	79,282	303,122
Total Revenues	<u>33,040</u>	<u>79,282</u>	<u>303,122</u>
Expenditures			
Current			
General government	-	79,282	-
Public safety	-	-	-
Public health	-	-	-
Highway, streets and bridges	-	-	-
Public services	31,352	-	302,898
Judicial	-	-	-
Conservation and recreation	-	-	-
Educational services	-	-	-
Capital outlay	-	-	-
Total Expenditures	<u>31,352</u>	<u>79,282</u>	<u>302,898</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,688</u>	<u>-</u>	<u>224</u>
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Sale of capital assets	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	1,688	-	224
Fund Balances (Deficits), Beginning of Year	<u>(1,688)</u>	<u>-</u>	<u>(224)</u>
Fund Balances (Deficits), End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Miscellaneous Local Grants Fund		Total Nonmajor Special Revenue Funds	
\$ -		\$ 26,793,086	
-		3,908,091	
-		15,250,783	
-		26,271,201	
-		167,617	
-		1,321,100	
52,000		3,309,508	
<u>52,000</u>		<u>77,021,386</u>	
-		14,228,006	
-		14,642,784	
-		4,534,737	
-		24,107,259	
-		22,305,631	
49,761		15,195,913	
-		5,987,728	
-		89,824	
-		10,572,125	
<u>49,761</u>		<u>111,664,007</u>	
<u>2,239</u>		<u>(34,642,621)</u>	
-		49,099,737	
-		(8,508,028)	
-		269,053	
<u>-</u>		<u>40,860,762</u>	
2,239		6,218,141	
<u>(2,239)</u>		<u>66,478,035</u>	
<u>\$ -</u>		<u>\$ 72,696,176</u>	

(Concluded)

DUPAGE COUNTY, ILLINOIS

Health Department IMRF Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 2,601,934	\$ 2,601,934	\$ 2,633,989	\$ 32,055	\$ 2,980,595
Intergovernmental revenue	60,000	60,000	81,483	21,483	66,047
Investment income	29,000	29,000	67,205	38,205	47,915
Total Revenues	2,690,934	2,690,934	2,782,677	91,743	3,094,557
Expenditures					
Public Health					
Personnel services	2,690,934	2,690,934	2,581,340	109,594	2,972,320
Total Public Health	2,690,934	2,690,934	2,581,340	109,594	2,972,320
Total Expenditures	2,690,934	2,690,934	2,581,340	109,594	2,972,320
Excess (Deficiency) of Revenues Over Expenditures	-	-	201,337	201,337	122,237
Other Financing Sources (Uses)					
Anticipated grants sources	125,000	125,000	-	(125,000)	-
Anticipated grants uses	(125,000)	(125,000)	-	125,000	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	201,337	\$ 201,337	122,237
Fund Balance, Beginning of Year			4,613,337		4,491,100
Fund Balance, End of Year			\$ 4,814,674		\$ 4,613,337

DUPAGE COUNTY, ILLINOIS

Health Department FICA Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 2,113,162	\$ 2,113,162	\$ 2,114,547	\$ 1,385	\$ 1,986,580
Investment income	19,779	19,779	51,273	31,494	35,870
Total Revenues	2,132,941	2,132,941	2,165,820	32,879	2,022,450
Expenditures					
Public Health					
Personnel services	2,132,941	2,132,941	1,953,397	179,544	1,883,491
Total Public Health	2,132,941	2,132,941	1,953,397	179,544	1,883,491
Total Expenditures	2,132,941	2,132,941	1,953,397	179,544	1,883,491
Excess (Deficiency) of Revenues Over Expenditures	-	-	212,423	212,423	138,959
Other Financing Sources (Uses)					
Anticipated grants sources	\$ 125,000	\$ 125,000	\$ -	\$ (125,000)	\$ -
Anticipated grants uses	(125,000)	(125,000)	-	125,000	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	212,423	\$ 212,423	138,959
Fund Balance, Beginning of Year			3,495,978		3,357,019
Fund Balance, End of Year			\$ 3,708,401		\$ 3,495,978

DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 5,156,000	\$ 5,156,000	\$ 5,148,521	\$ (7,479)	\$ 5,159,111
Intergovernmental revenue	356,930	356,930	493,797	136,867	397,184
Investment income	2,000	2,000	40,301	38,301	8,633
Miscellaneous	18,000	18,000	23,466	5,466	20,800
Total Revenues	5,532,930	5,532,930	5,706,085	173,155	5,585,728
Expenditures					
General Government					
Personnel Services					
Benefits	2,467,777	2,467,777	2,432,303	35,474	2,756,265
Total Personnel Services	2,467,777	2,467,777	2,432,303	35,474	2,756,265
Total General Government	2,467,777	2,467,777	2,432,303	35,474	2,756,265
Public Safety					
Personnel Services					
Benefits	10,889,176	10,889,176	10,732,640	156,536	10,707,392
Total Personnel Services	10,889,176	10,889,176	10,732,640	156,536	10,707,392
Total Public Safety	10,889,176	10,889,176	10,732,640	156,536	10,707,392
Public Services					
Personnel Services					
Benefits	131,668	131,668	129,775	1,893	178,989
Total Personnel Services	131,668	131,668	129,775	1,893	178,989
Total Public Services	131,668	131,668	129,775	1,893	178,989
Judicial					
Personnel Services					
Benefits	3,459,249	3,459,249	3,409,521	49,728	4,124,021
Total Personnel Services	3,459,249	3,459,249	3,409,521	49,728	4,124,021
Total Judicial	3,459,249	3,459,249	3,409,521	49,728	4,124,021
Educational Services					
Personnel Services					
Benefits	50,339	50,339	49,615	724	57,010
Total Personnel Services	50,339	50,339	49,615	724	57,010
Total Educational Services	50,339	50,339	49,615	724	57,010
Total Expenditures	16,998,209	16,998,209	16,753,854	244,355	17,823,677
Excess (Deficiency) of Revenues Over Expenditures	(11,465,279)	(11,465,279)	(11,047,769)	417,510	(12,237,949)

DUPAGE COUNTY, ILLINOIS

Illinois Municipal Retirement Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Other Financing Sources					
Transfers in	\$ 11,465,279	\$ 11,901,329	\$ 11,901,329	\$ -	\$ 12,602,190
Total Other Financing Sources	11,465,279	11,901,329	11,901,329	-	12,602,190
Net Change in Fund Balance	\$ -	\$ 436,050	853,560	\$ 417,510	364,241
Fund Balance, Beginning of Year			1,241,966		877,725
Fund Balance, End of Year			\$ 2,095,526		\$ 1,241,966

DUPAGE COUNTY, ILLINOIS

Social Security Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 3,503,500	\$ 3,503,500	\$ 3,511,109	\$ 7,609	\$ 3,514,750
Investment income	5,000	5,000	32,761	27,761	18,941
Miscellaneous	12,832	12,832	17,131	4,299	12,561
Total Revenues	3,521,332	3,521,332	3,561,001	39,669	3,546,252
Expenditures					
General Government					
Personnel Services					
Benefits	1,587,870	1,587,870	1,461,045	126,825	1,470,388
Total Personnel Services	1,587,870	1,587,870	1,461,045	126,825	1,470,388
Total General Government	1,587,870	1,587,870	1,461,045	126,825	1,470,388
Public Safety					
Personnel Services					
Benefits	3,613,735	3,613,735	3,325,102	288,633	3,328,474
Total Personnel Services	3,613,735	3,613,735	3,325,102	288,633	3,328,474
Total Public Safety	3,613,735	3,613,735	3,325,102	288,633	3,328,474
Public Services					
Personnel Services					
Benefits	101,671	101,671	93,550	8,121	109,135
Total Personnel Services	101,671	101,671	93,550	8,121	109,135
Total Public Services	101,671	101,671	93,550	8,121	109,135
Judicial					
Personnel Services					
Benefits	2,534,885	2,534,885	2,332,420	202,465	2,325,830
Total Personnel Services	2,534,885	2,534,885	2,332,420	202,465	2,325,830
Total Judicial	2,534,885	2,534,885	2,332,420	202,465	2,325,830
Educational Services					
Personnel Services					
Benefits	43,699	43,699	40,209	3,490	38,121
Total Personnel Services	43,699	43,699	40,209	3,490	38,121
Total Educational Services	43,699	43,699	40,209	3,490	38,121
Total Expenditures	7,881,860	7,881,860	7,252,326	629,534	7,271,948
Excess (Deficiency) of Revenues Over Expenditures	(4,360,528)	(4,360,528)	(3,691,325)	669,203	(3,725,696)

DUPAGE COUNTY, ILLINOIS

Social Security Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Other Financing Sources					
Transfers in	\$ 4,360,528	\$ 3,924,478	\$ 3,924,478	\$ -	\$ 3,199,520
Total Other Financing Sources	4,360,528	3,924,478	3,924,478	-	3,199,520
Net Change in Fund Balance	\$ -	\$ (436,050)	233,153	\$ 669,203	(526,176)
Fund Balance, Beginning of Year			1,294,796		1,820,972
Fund Balance, End of Year			\$ 1,527,949		\$ 1,294,796

DUPAGE COUNTY, ILLINOIS

Tort Liability Insurance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 3,005,000	\$ 3,005,000	\$ 3,032,326	\$ 27,326	\$ 3,018,100
Investment income	1,500	1,500	29,466	27,966	11,989
Miscellaneous	<u>750,500</u>	<u>750,500</u>	<u>65,956</u>	<u>(684,544)</u>	<u>2,040</u>
Total Revenues	<u>3,757,000</u>	<u>3,757,000</u>	<u>3,127,748</u>	<u>(629,252)</u>	<u>3,032,129</u>
Expenditures					
General Government					
Personnel Services					
Salaries	236,703	237,937	237,937	-	223,561
Benefits	<u>68,129</u>	<u>66,895</u>	<u>50,232</u>	<u>16,663</u>	<u>115,438</u>
Total Personnel Services	<u>304,832</u>	<u>304,832</u>	<u>288,169</u>	<u>16,663</u>	<u>338,999</u>
Commodities					
Equipment	149,027	137,027	126,327	10,700	89,836
Other commodities	<u>12,500</u>	<u>19,500</u>	<u>14,054</u>	<u>5,446</u>	<u>6,812</u>
Total Commodities	<u>161,527</u>	<u>156,527</u>	<u>140,381</u>	<u>16,146</u>	<u>96,648</u>
Contractual Services					
Professional services	253,750	253,750	198,915	54,835	202,899
Insurance	3,795,000	5,293,484	4,484,011	809,473	3,972,612
Travel expenditure	3,000	5,750	5,206	544	3,068
Training and education	12,400	18,436	17,530	906	9,898
Other contractual services	<u>100,250</u>	<u>97,980</u>	<u>16</u>	<u>97,964</u>	<u>1,310</u>
Total Contractual Services	<u>4,164,400</u>	<u>5,669,400</u>	<u>4,705,678</u>	<u>963,722</u>	<u>4,189,787</u>
Total General Government	<u>4,630,759</u>	<u>6,130,759</u>	<u>5,134,228</u>	<u>996,531</u>	<u>4,625,434</u>
Total Expenditures	<u>4,630,759</u>	<u>6,130,759</u>	<u>5,134,228</u>	<u>996,531</u>	<u>4,625,434</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(873,759)</u>	<u>(2,373,759)</u>	<u>(2,006,480)</u>	<u>367,279</u>	<u>(1,593,305)</u>
Other Financing Sources					
Transfers in	<u>300,000</u>	<u>1,800,000</u>	<u>1,800,000</u>	<u>-</u>	<u>1,500,000</u>
Total Other Financing Sources	<u>300,000</u>	<u>1,800,000</u>	<u>1,800,000</u>	<u>-</u>	<u>1,500,000</u>
Net Change in Fund Balance	<u>\$ (573,759)</u>	<u>\$ (573,759)</u>	<u>(206,480)</u>	<u>\$ 367,279</u>	<u>(93,305)</u>
Fund Balance, Beginning of Year			<u>2,007,836</u>		<u>2,101,141</u>
Fund Balance, End of Year			<u>\$ 1,801,356</u>		<u>\$ 2,007,836</u>

DUPAGE COUNTY, ILLINOIS

Stormwater Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 9,410,000	\$ 9,410,000	\$ 9,416,152	\$ 6,152	\$ 9,398,134
Fees, licenses and permits	520,000	520,000	407,121	(112,879)	368,540
Charges for services	1,500	1,500	3,942	2,442	12,017
Intergovernmental revenue	-	-	123,483	123,483	286,913
Fines and forfeitures	-	-	15,000	15,000	12,000
Investment income	25,000	25,000	177,232	152,232	73,625
Miscellaneous	283,000	283,000	182,259	(100,741)	481,831
Total Revenues	10,239,500	10,239,500	10,325,189	85,689	10,633,060
Expenditures					
Conservation and Recreation					
Personnel Services					
Salaries	2,890,551	2,741,555	2,741,554	1	2,629,835
Benefits	854,188	1,003,184	990,389	12,795	814,177
Total Personnel Services	3,744,739	3,744,739	3,731,943	12,796	3,444,012
Commodities					
Equipment	21,000	27,370	27,247	123	27,016
Other commodities	115,000	114,510	113,143	1,367	82,399
Total Commodities	136,000	141,880	140,390	1,490	109,415
Contractual Services					
Professional services	1,301,500	1,301,500	1,066,026	235,474	876,191
Insurance	1,000	1,000	272	728	1,874
Utilities	319,900	319,900	234,623	85,277	223,416
Repairs and maintenance	177,000	180,132	40,136	139,996	46,869
Rentals	16,000	9,502	7,851	1,651	14,836
Travel expenditure	2,250	6,873	6,872	1	1,813
Training and education	51,080	51,080	43,403	7,677	47,300
Other contractual services	1,536,888	1,529,751	695,193	834,558	367,988
Total Contractual Services	3,405,618	3,399,738	2,094,376	1,305,362	1,580,287
Total Conservation and Recreation	7,286,357	7,286,357	5,966,709	1,319,648	5,133,714
Capital Outlay					
Capital outlay	894,000	894,000	478,828	415,172	1,063,198
Total Capital Outlay	894,000	894,000	478,828	415,172	1,063,198
Total Expenditures	8,180,357	8,180,357	6,445,537	1,734,820	6,196,912
Excess (Deficiency) of Revenues Over Expenditures	2,059,143	2,059,143	3,879,652	1,820,509	4,436,148

DUPAGE COUNTY, ILLINOIS

Stormwater Management Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Other Financing Sources (Uses)					
Transfers in	\$ 3,101,900	\$ 3,101,900	\$ 3,101,900	\$ -	\$ 2,764,500
Transfers out	(7,088,600)	(7,088,600)	(7,088,600)	-	(7,221,704)
Total Other Financing Sources (Uses)	(3,986,700)	(3,986,700)	(3,986,700)	-	(4,457,204)
Net Change in Fund Balance	\$ (1,927,557)	\$ (1,927,557)	(107,048)	\$ 1,820,509	(21,056)
Fund Balance, Beginning of Year			9,746,741		9,767,797
Fund Balance, End of Year			\$ 9,639,693		\$ 9,746,741

DUPAGE COUNTY, ILLINOIS

Court Document Storage Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 2,300,000	\$ 2,300,000	\$ 2,471,875	\$ 171,875	\$ 2,576,798
Investment income	-	-	27,670	27,670	7,526
Total Revenues	2,300,000	2,300,000	2,499,545	199,545	2,584,324
Expenditures					
Judicial					
Commodities					
Equipment	18,000	18,000	3,326	14,674	702
Other commodities	90,000	90,000	68,367	21,633	-
Total Commodities	108,000	108,000	71,693	36,307	702
Contractual Services					
Professional services	2,300,000	2,300,000	2,041,169	258,831	2,206,303
Utilities	20,000	20,000	-	20,000	-
Repairs and maintenance	96,800	96,800	68,666	28,134	41,692
Other contractual services	59,500	59,500	15,181	44,319	24,252
Total Contractual Services	2,476,300	2,476,300	2,125,016	351,284	2,272,247
Total Judicial	2,584,300	2,584,300	2,196,709	387,591	2,272,949
Capital Outlay					
Capital outlay	50,000	50,000	-	50,000	-
Total Capital Outlay	50,000	50,000	-	50,000	-
Total Expenditures	2,634,300	2,634,300	2,196,709	437,591	2,272,949
Net Change in Fund Balance	\$ (334,300)	\$ (334,300)	302,836	\$ 637,136	311,375
Fund Balance, Beginning of Year			986,778		675,403
Fund Balance, End of Year			\$ 1,289,614		\$ 986,778

DUPAGE COUNTY, ILLINOIS

Crime Laboratory Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 37,500	\$ 37,500	\$ 36,597	\$ (903)	\$ 42,634
Investment income	-	-	15	15	-
Total Revenues	37,500	37,500	36,612	(888)	42,634
Expenditures					
Public Safety					
Commodities					
Other commodities	18,750	18,750	7,608	11,142	10,144
Total Commodities	18,750	18,750	7,608	11,142	10,144
Contractual Services					
Repairs and maintenance	18,750	18,750	10,115	8,635	13,126
Total Contractual Services	18,750	18,750	10,115	8,635	13,126
Total Public Safety	37,500	37,500	17,723	19,777	23,270
Total Expenditures	37,500	37,500	17,723	19,777	23,270
Net Change in Fund Balance	\$ -	\$ -	18,889	\$ 18,889	19,364
Fund Balance (Deficit), Beginning of Year			17,215		(2,149)
Fund Balance, End of Year			\$ 36,104		\$ 17,215

DUPAGE COUNTY, ILLINOIS

County Clerk Document Storage Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 81,000	\$ 81,000	\$ 106,484	\$ 25,484	\$ 84,549
Investment income	900	900	9,250	8,350	3,820
Total Revenues	81,900	81,900	115,734	33,834	88,369
Expenditures					
General Government					
Personnel Services					
Salaries	20,000	20,000	1,024	18,976	9,983
Benefits	1,530	1,530	78	1,452	764
Total Personnel Services	21,530	21,530	1,102	20,428	10,747
Commodities					
Equipment	-	8,820	8,764	56	-
Other commodities	16,000	31,920	31,690	230	6,368
Total Commodities	16,000	40,740	40,454	286	6,368
Contractual Services					
Professional services	40,000	17,700	-	17,700	6,830
Repairs and maintenance	5,000	4,780	2,811	1,969	2,721
Other contractual services	17,000	14,780	8,500	6,280	15,000
Total Contractual Services	62,000	37,260	11,311	25,949	24,551
Total General Government	99,530	99,530	52,867	46,663	41,666
Total Expenditures	99,530	99,530	52,867	46,663	41,666
Net Change in Fund Balance	\$ (17,630)	\$ (17,630)	62,867	\$ 80,497	46,703
Fund Balance, Beginning of Year			414,962		368,259
Fund Balance, End of Year			\$ 477,829		\$ 414,962

DUPAGE COUNTY, ILLINOIS

Arrestee's Medical Cost Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 30,000	\$ 30,000	\$ 33,047	\$ 3,047	\$ 30,857
Investment income	300	300	2,719	2,419	1,019
Total Revenues	30,300	30,300	35,766	5,466	31,876
Expenditures					
Public Safety					
Contractual Services					
Other contractual services	150,000	150,000	-	150,000	-
Total Contractual Services	150,000	150,000	-	150,000	-
Total Public Safety	150,000	150,000	-	150,000	-
Total Expenditures	150,000	150,000	-	150,000	-
Net Change in Fund Balance	\$ (119,700)	\$ (119,700)	35,766	\$ 155,466	31,876
Fund Balance, Beginning of Year			128,999		97,123
Fund Balance, End of Year			\$ 164,765		\$ 128,999

DUPAGE COUNTY, ILLINOIS

Children's Waiting Room Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 80,000	\$ 80,000	\$ 49,513	\$ (30,487)	\$ 86,267
Investment income	<u>1,000</u>	<u>1,000</u>	<u>7,423</u>	<u>6,423</u>	<u>3,824</u>
Total Revenues	<u>81,000</u>	<u>81,000</u>	<u>56,936</u>	<u>(24,064)</u>	<u>90,091</u>
Expenditures					
Judicial					
Contractual Services					
Other contractual services	<u>125,000</u>	<u>125,000</u>	<u>88,906</u>	<u>36,094</u>	<u>101,553</u>
Total Contractual Services	<u>125,000</u>	<u>125,000</u>	<u>88,906</u>	<u>36,094</u>	<u>101,553</u>
Total Judicial	<u>125,000</u>	<u>125,000</u>	<u>88,906</u>	<u>36,094</u>	<u>101,553</u>
Total Expenditures	<u>125,000</u>	<u>125,000</u>	<u>88,906</u>	<u>36,094</u>	<u>101,553</u>
Net Change in Fund Balances	<u>\$ (44,000)</u>	<u>\$ (44,000)</u>	<u>(31,970)</u>	<u>\$ 12,030</u>	<u>(11,462)</u>
Fund Balance, Beginning of Year			<u>352,274</u>		<u>363,736</u>
Fund Balance, End of Year			<u>\$ 320,304</u>		<u>\$ 352,274</u>

DUPAGE COUNTY, ILLINOIS

Stormwater Variance Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	\$ -
Investment income	1,200	1,200	7,181	5,981	3,540
Total Revenues	11,200	11,200	7,181	(4,019)	3,540
Expenditures					
Conservation and Recreation					
Contractual Services					
Professional services	67,000	67,000	-	67,000	-
Total Contractual Services	67,000	67,000	-	67,000	-
Total Conservation and Recreation	67,000	67,000	-	67,000	-
Capital Outlay					
Capital outlay	66,000	66,000	-	66,000	-
Total Capital Outlay	66,000	66,000	-	66,000	-
Total Expenditures	133,000	133,000	-	133,000	-
Net Change in Fund Balance	\$ (121,800)	\$ (121,800)	7,181	\$ 128,981	3,540
Fund Balance, Beginning of Year			364,737		361,197
Fund Balance, End of Year			\$ 371,918		\$ 364,737

DUPAGE COUNTY, ILLINOIS

Recorder Geographic Information Systems Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 130,000	\$ 130,000	\$ 115,910	\$ (14,090)	\$ 121,903
Investment income	-	-	14,379	14,379	6,647
Total Revenues	130,000	130,000	130,289	289	128,550
Expenditures					
General Government					
Personnel Services					
Salaries	20,500	20,500	5,409	15,091	24,638
Benefits	4,791	4,791	218	4,573	6,140
Total Personnel Services	25,291	25,291	5,627	19,664	30,778
Commodities					
Equipment	22,000	22,000	1,016	20,984	20,018
Total Commodities	22,000	22,000	1,016	20,984	20,018
Contractual Services					
Professional services	100,000	100,000	100,000	-	12,722
Repairs and maintenance	9,000	9,000	-	9,000	-
Rentals	8,500	8,500	-	8,500	-
Other contractual services	41,000	41,000	2,078	38,922	11,625
Total Contractual Services	158,500	158,500	102,078	56,422	24,347
Total General Government	205,791	205,791	108,721	97,070	75,143
Capital Outlay					
Capital outlay	-	-	-	-	19,520
Total Capital Outlay	-	-	-	-	19,520
Total Expenditures	205,791	205,791	108,721	97,070	94,663
Net Change in Fund Balance	\$ (75,791)	\$ (75,791)	21,568	\$ 97,359	33,887
Fund Balance, Beginning of Year			699,791		665,904
Fund Balance, End of Year			\$ 721,359		\$ 699,791

DUPAGE COUNTY, ILLINOIS

Geographic Information Systems Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 1,780,700	\$ 1,780,700	\$ 1,615,932	\$ (164,768)	\$ 1,630,027
Investment income	3,500	3,500	16,889	13,389	9,070
Total Revenues	1,784,200	1,784,200	1,632,821	(151,379)	1,639,097
Expenditures					
General Government					
Personnel Services					
Salaries	952,997	1,059,825	1,043,399	16,426	931,268
Benefits	347,433	363,331	306,058	57,273	386,308
Total Personnel Services	1,300,430	1,423,156	1,349,457	73,699	1,317,576
Commodities					
Equipment	24,000	23,605	18,775	4,830	8,212
Other commodities	23,000	20,698	6,393	14,305	1,574
Total Commodities	47,000	44,303	25,168	19,135	9,786
Contractual Services					
Professional services	148,790	139,860	16,388	123,472	120,717
Insurance	4,905	4,905	-	4,905	-
Utilities	5,800	8,425	7,112	1,313	3,673
Rentals	3,000	3,000	1,032	1,968	2,178
Travel expenditure	10,800	7,328	1,082	6,246	238
Training and education	10,600	10,600	5,295	5,305	4,110
Other contractual services	357,847	272,095	231,613	40,482	233,265
Total Contractual Services	541,742	446,213	262,522	183,691	364,181
Total General Government	1,889,172	1,913,672	1,637,147	276,525	1,691,543
Total Expenditures	1,889,172	1,913,672	1,637,147	276,525	1,691,543
Net Change in Fund Balance	\$ (104,972)	\$ (129,472)	(4,326)	\$ 125,146	(52,446)
Fund Balance, Beginning of Year			965,579		1,018,025
Fund Balance, End of Year			\$ 961,253		\$ 965,579

DUPAGE COUNTY, ILLINOIS

Sheriff's Basic Correctional Officers Academy Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ 950	\$ 950	\$ 2,940	\$ 1,990	\$ 1,397
Miscellaneous	190,000	190,000	322,346	132,346	215,550
Total Revenues	190,950	190,950	325,286	134,336	216,947
Expenditures					
Public Safety					
Personnel Services					
Salaries	14,000	25,125	25,115	10	16,776
Benefits	7,400	11,375	9,608	1,767	7,815
Total Personnel Services	21,400	36,500	34,723	1,777	24,591
Commodities					
Equipment	7,500	5,600	5,576	24	-
Other commodities	10,000	2,800	2,691	109	703
Total Commodities	17,500	8,400	8,267	133	703
Contractual Services					
Professional services	4,000	16,400	12,885	3,515	11,992
Travel expenditure	3,100	3,100	-	3,100	2,194
Training and education	54,000	72,600	71,512	1,088	36,864
Other contractual services	90,950	145,850	143,800	2,050	124,212
Total Contractual Services	152,050	237,950	228,197	9,753	175,262
Total Public Safety	190,950	282,850	271,187	11,663	200,556
Total Expenditures	190,950	282,850	271,187	11,663	200,556
Net Change in Fund Balance	\$ -	\$ (91,900)	54,099	\$ 145,999	16,391
Fund Balance, Beginning of Year			50,770		34,379
Fund Balance, End of Year			\$ 104,869		\$ 50,770

DUPAGE COUNTY, ILLINOIS

Building, Zoning, and Planning Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Fees, licenses and permits	\$ 2,500,000	\$ 2,500,000	\$ 2,882,826	\$ 382,826	\$ 2,374,334
Charges for services	442,000	442,000	486,593	44,593	470,482
Intergovernmental revenue	43,000	43,000	67,596	24,596	44,450
Fines and forfeitures	105,000	105,000	137,743	32,743	212,111
Investment income	10,000	10,000	87,833	77,833	42,208
Miscellaneous	10,000	10,000	5,343	(4,657)	6,453
Total Revenues	3,110,000	3,110,000	3,667,934	557,934	3,150,038
Expenditures					
Public Services					
Personnel Services					
Salaries	1,519,670	1,553,143	1,553,142	1	1,512,327
Benefits	599,801	594,835	594,833	2	580,001
Total Personnel Services	2,119,471	2,147,978	2,147,975	3	2,092,328
Commodities					
Equipment	13,950	13,950	2,601	11,349	5,874
Other commodities	33,500	33,500	20,984	12,516	24,938
Total Commodities	47,450	47,450	23,585	23,865	30,812
Contractual Services					
Professional services	850,350	850,350	146,052	704,298	124,580
Insurance	100,000	100,100	30	100,070	140,362
Utilities	13,920	13,920	9,204	4,716	10,110
Repairs and maintenance	11,000	14,513	11,487	3,026	9,148
Rentals	8,900	8,900	8,296	604	6,573
Travel expenditure	2,800	3,845	3,788	57	3,530
Training and education	7,300	7,407	5,925	1,482	6,378
Matching Funds	-	-	-	-	15,184
Other contractual services	247,000	213,728	82,043	131,685	68,458
Total Contractual Services	1,241,270	1,212,763	266,825	945,938	384,323
Total Public Services	3,408,191	3,408,191	2,438,385	969,806	2,507,463
Capital Outlay					
Capital outlay	-	-	-	-	22,095
Total Capital Outlay	-	-	-	-	22,095
Total Expenditures	3,408,191	3,408,191	2,438,385	969,806	2,529,558
Net Change in Fund Balance	\$ (298,191)	\$ (298,191)	1,229,549	\$ 1,527,740	620,480
Fund Balance, Beginning of Year			4,040,335		3,419,855
Fund Balance, End of Year			\$ 5,269,884		\$ 4,040,335

DUPAGE COUNTY, ILLINOIS

Neutral Site Custody Exchange Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 200,000	\$ 200,000	\$ 211,047	\$ 11,047	\$ 232,628
Investment income	3,500	3,500	10,177	6,677	5,046
Total Revenues	203,500	203,500	221,224	17,724	237,674
Expenditures					
Judicial					
Personnel Services					
Salaries	160,929	161,843	131,119	30,724	158,921
Benefits	36,978	45,134	32,271	12,863	36,124
Total Personnel Services	197,907	206,977	163,390	43,587	195,045
Commodities					
Equipment	1,450	1,775	1,775	-	303
Other commodities	2,850	3,025	2,898	127	2,862
Total Commodities	4,300	4,800	4,673	127	3,165
Contractual Services					
Professional services	850	250	-	250	-
Rentals	41,000	41,180	41,177	3	40,553
Travel expenditure	375	297	254	43	14
Training and education	2,500	3,108	3,108	-	2,235
Other contractual services	11,090	1,410	1,101	309	450
Total Contractual Services	55,815	46,245	45,640	605	43,252
Total Judicial	258,022	258,022	213,703	44,319	241,462
Total Expenditures	258,022	258,022	213,703	44,319	241,462
Net Change in Fund Balance	\$ (54,522)	\$ (54,522)	7,521	\$ 62,043	(3,788)
Fund Balance, Beginning of Year			515,301		519,089
Fund Balance, End of Year			\$ 522,822		\$ 515,301

DUPAGE COUNTY, ILLINOIS

Sheriff's Police Vehicle Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 9,894	\$ (10,106)	\$ 12,892
Miscellaneous	-	-	-	-	(875)
Total Revenues	20,000	20,000	9,894	(10,106)	12,017
Expenditures					
Total Expenditures	-	-	-	-	-
Net Change in Fund Balance	\$ 20,000	\$ 20,000	9,894	\$ (10,106)	12,017
Fund Balance (Deficit), Beginning of Year			(20,020)		(32,037)
Fund Balance (Deficit), End of Year			\$ (10,126)		\$ (20,020)

DUPAGE COUNTY, ILLINOIS

OHSEM Community Education and Volunteer Outreach Program Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 20,000	\$ 20,000	\$ 17,313	\$ (2,687)	\$ 20,551
Investment income	-	-	295	295	112
Total Revenues	20,000	20,000	17,608	(2,392)	20,663
Expenditures					
Public Safety					
Commodities					
Equipment	1,000	1,000	-	1,000	-
Other commodities	2,000	2,000	661	1,339	657
Total Commodities	3,000	3,000	661	2,339	657
Contractual Services					
Professional services	4,000	4,000	940	3,060	196
Other contractual services	19,000	19,000	14,490	4,510	14,975
Total Contractual Services	23,000	23,000	15,430	7,570	15,171
Total Public Safety	26,000	26,000	16,091	9,909	15,828
Total Expenditures	26,000	26,000	16,091	9,909	15,828
Net Change in Fund Balance	\$ (6,000)	\$ (6,000)	1,517	\$ 7,517	4,835
Fund Balance, Beginning of Year			12,025		7,190
Fund Balance, End of Year			\$ 13,542		\$ 12,025

DUPAGE COUNTY, ILLINOIS

DuPage Care Center Foundation Funded Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ -	\$ -	\$ 461	\$ 461	\$ 225
Miscellaneous	500,000	500,000	17,215	(482,785)	-
Total Revenues	500,000	500,000	17,676	(482,324)	225
Expenditures					
Public Health					
Commodities					
Professional services	-	-	-	-	(3,632)
Total Public Health	-	-	-	-	(3,632)
Capital Outlay					
Capital outlay	500,000	500,000	17,215	482,785	-
Total Capital Outlay	500,000	500,000	17,215	482,785	-
Total Expenditures	500,000	500,000	17,215	482,785	(3,632)
Net Change in Fund Balance	\$ -	\$ -	461	\$ 461	3,857
Fund Balance, Beginning of Year			23,069		19,212
Fund Balance, End of Year			\$ 23,530		\$ 23,069

DUPAGE COUNTY, ILLINOIS

Coroner's Fee Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 188,200	\$ 188,200	\$ 200,568	\$ 12,368	\$ 204,285
Investment income	-	-	3,072	3,072	365
Miscellaneous	3,000	3,000	184	(2,816)	3,654
Total Revenues	191,200	191,200	203,824	12,624	208,304
Expenditures					
Public Safety					
Personnel Services					
Salaries	-	-	-	-	56,335
Benefits	-	-	-	-	17,397
Total Personnel Services	-	-	-	-	73,732
Commodities					
Equipment	25,000	25,000	11,448	13,552	3,694
Other commodities	49,600	49,600	19,345	30,255	14,887
Total Commodities	74,600	74,600	30,793	43,807	18,581
Contractual Services					
Professional services	-	16,367	16,345	22	2,500
Utilities	3,000	3,000	1,764	1,236	1,652
Repairs and maintenance	10,000	9,900	540	9,360	7,986
Rentals	1,500	1,500	720	780	720
Travel expenditure	6,500	7,800	7,685	115	5,697
Training and education	28,000	10,433	9,648	785	10,975
Other contractual services	9,339	9,339	4,939	4,400	406
Total Contractual Services	58,339	58,339	41,641	16,698	29,936
Total Public Safety	132,939	132,939	72,434	60,505	122,249
Capital Outlay					
Capital outlay	15,000	15,000	-	15,000	-
Total Capital Outlay	15,000	15,000	-	15,000	-
Total Expenditures	147,939	147,939	72,434	75,505	122,249
Net Change in Fund Balance	\$ 43,261	\$ 43,261	131,390	\$ 88,129	86,055
Fund Balance, Beginning of Year			87,480		1,425
Fund Balance, End of Year			\$ 218,870		\$ 87,480

DUPAGE COUNTY, ILLINOIS

Circuit Court Clerk Operations and Administration Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 120,000	\$ 570,000	\$ 980,278	\$ 410,278	\$ 252,133
Investment income	-	-	1,259	1,259	212
Total Revenues	120,000	570,000	981,537	411,537	252,345
Expenditures					
Judicial					
Commodities					
Equipment	68,000	68,000	1,410	66,590	5,311
Total Commodities	68,000	68,000	1,410	66,590	5,311
Contractual Services					
Professional services	40,000	490,000	488,872	1,128	32,170
Utilities	30,000	30,000	20,302	9,698	26,516
Rentals	-	-	-	-	42,577
Training and education	3,500	3,500	-	3,500	-
Total Contractual Services	73,500	523,500	509,174	14,326	101,263
Total Judicial	141,500	591,500	510,584	80,916	106,574
Total Expenditures	141,500	591,500	510,584	80,916	106,574
Net Change in Fund Balance	\$ (21,500)	\$ (21,500)	470,953	\$ 492,453	145,771
Fund Balance, Beginning of Year			501,621		355,850
Fund Balance, End of Year			\$ 972,574		\$ 501,621

DUPAGE COUNTY, ILLINOIS

Juvenile Transportation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 883,000	\$ 883,000	\$ 917,652	\$ 34,652	\$ 916,766
Charges for services	1,500	1,500	1,433	(67)	1,507
Intergovernmental revenue	170,000	170,000	222,598	52,598	360,537
Investment income	-	-	46,173	46,173	19,871
Total Revenues	1,054,500	1,054,500	1,187,856	133,356	1,298,681
Expenditures					
Judicial					
Personnel Services					
Salaries	385,582	383,867	369,227	14,640	366,775
Benefits	121,730	123,445	121,257	2,188	126,356
Total Personnel Services	507,312	507,312	490,484	16,828	493,131
Commodities					
Equipment	1,400	200	75	125	3,731
Other commodities	6,600	7,800	5,520	2,280	5,807
Total Commodities	8,000	8,000	5,595	2,405	9,538
Contractual Services					
Professional services	445,523	495,360	488,889	6,471	389,523
Utilities	8,000	8,000	6,023	1,977	7,011
Repairs and maintenance	3,500	3,500	896	2,604	3,783
Rentals	1,600	1,600	-	1,600	1,164
Travel expenditure	1,600	1,600	-	1,600	973
Training and education	1,500	1,500	401	1,099	1,074
Other contractual services	13,503	13,666	530	13,136	163
Total Contractual Services	475,226	525,226	496,739	28,487	403,691
Total Judicial	990,538	1,040,538	992,818	47,720	906,360
Total Expenditures	990,538	1,040,538	992,818	47,720	906,360
Net Change in Fund Balance	\$ 63,962	\$ 13,962	195,038	\$ 181,076	392,321
Fund Balance, Beginning of Year			2,339,011		1,946,690
Fund Balance, End of Year			\$ 2,534,049		\$ 2,339,011

DUPAGE COUNTY, ILLINOIS

Drug Court and MICAP Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 205,000	\$ 205,000	\$ 160,721	\$ (44,279)	\$ 203,901
Intergovernmental revenue	120,000	120,000	120,573	573	99,130
Investment income	-	-	13,995	13,995	5,052
Total Revenues	325,000	325,000	295,289	(29,711)	308,083
Expenditures					
Judicial					
Personnel Services					
Salaries	187,455	182,455	168,450	14,005	88,801
Benefits	65,215	70,215	63,343	6,872	31,214
Total Personnel Services	252,670	252,670	231,793	20,877	120,015
Commodities					
Other commodities	475	475	278	197	149
Total Commodities	475	475	278	197	149
Contractual Services					
Professional services	-	4	4	-	29
Other contractual services	84,249	84,245	68,000	16,245	68,000
Total Contractual Services	84,249	84,249	68,004	16,245	68,029
Total Judicial	337,394	337,394	300,075	37,319	188,193
Total Expenditures	337,394	337,394	300,075	37,319	188,193
Net Change in Fund Balance	\$ (12,394)	\$ (12,394)	(4,786)	\$ 7,608	119,890
Fund Balance, Beginning of Year			590,996		471,106
Fund Balance, End of Year			\$ 586,210		\$ 590,996

DUPAGE COUNTY, ILLINOIS

Local Gasoline Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Fees, licenses and permits	\$ 652,000	\$ 652,000	\$ 618,144	\$ (33,856)	\$ 618,550
Charges for services	1,131,000	1,131,000	1,004,572	(126,428)	1,098,817
Intergovernmental revenue	1,225,871	1,225,871	470,762	(755,109)	414,071
Investment income	63,000	63,000	202,955	139,955	115,485
Miscellaneous	670,000	670,000	587,915	(82,085)	108,627
Total Revenues	3,741,871	3,741,871	2,884,348	(857,523)	2,355,550
Expenditures					
General Government					
Personnel Services					
Salaries	326,258	385,358	380,734	4,624	361,035
Benefits	139,530	150,280	120,924	29,356	105,891
Total Personnel Services	465,788	535,638	501,658	33,980	466,926
Commodities					
Equipment	7,000	6,838	40	6,798	3,583
Other commodities	198,100	248,194	162,138	86,056	209,817
Total Commodities	205,100	255,032	162,178	92,854	213,400
Contractual Services					
Utilities	6,500	6,421	3,594	2,827	4,245
Repairs and maintenance	2,300	2,300	390	1,910	335
Training and education	500	500	-	500	210
Other contractual services	20,211	9,480	6,200	3,280	7,650
Total Contractual Services	29,511	18,701	10,184	8,517	12,440
Total General Government	700,399	809,371	674,020	135,351	692,766
Highway, Streets and Bridges					
Personnel Services					
Salaries	7,037,727	7,474,391	7,239,921	234,470	7,020,070
Benefits	2,676,174	2,788,274	2,330,057	458,217	2,472,510
Total Personnel Services	9,713,901	10,262,665	9,569,978	692,687	9,492,580
Commodities					
Equipment	224,000	203,162	91,927	111,235	138,879
Other commodities	3,566,320	3,647,226	2,933,055	714,171	3,599,775
Total Commodities	3,790,320	3,850,388	3,024,982	825,406	3,738,654
Contractual Services					
Professional services	1,575,000	1,575,000	734,494	840,506	1,268,070
Insurance	341,000	341,000	209,874	131,126	16,274
Utilities	394,000	394,079	312,514	81,565	363,477
Repairs and maintenance	3,168,909	3,132,909	2,332,377	800,532	2,429,068
Rentals	25,000	25,000	18,418	6,582	19,297
Travel expenditure	18,000	18,000	11,940	6,060	11,134
Training and education	37,700	37,700	25,125	12,575	30,380
Matching funds / contributions	70,000	70,000	51,359	18,641	51,359
Other contractual services	1,345,820	1,188,887	509,061	679,826	456,683
Total Contractual Services	6,975,429	6,782,575	4,205,162	2,577,413	4,645,742
Total Highway, Streets and Bridges	20,479,650	20,895,628	16,800,122	4,095,506	17,876,976

DUPAGE COUNTY, ILLINOIS

Local Gasoline Tax Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Capital Outlay					
Capital outlay	\$ 13,904,005	\$ 13,379,055	\$ 6,978,303	\$ 6,400,752	\$ 5,124,901
Total Capital Outlay	<u>13,904,005</u>	<u>13,379,055</u>	<u>6,978,303</u>	<u>6,400,752</u>	<u>5,124,901</u>
Total Expenditures	<u>35,084,054</u>	<u>35,084,054</u>	<u>24,452,445</u>	<u>10,631,609</u>	<u>23,694,643</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(31,342,183)</u>	<u>(31,342,183)</u>	<u>(21,568,097)</u>	<u>9,774,086</u>	<u>(21,339,093)</u>
Other Financing Sources (Uses)					
Transfers in	19,440,000	19,440,000	19,705,051	265,051	19,905,705
Transfers out	-	-	-	-	(350,000)
Sale of capital assets	<u>1,768,500</u>	<u>1,768,500</u>	<u>269,053</u>	<u>(1,499,447)</u>	<u>207,486</u>
Total Other Financing Sources (Uses)	<u>21,208,500</u>	<u>21,208,500</u>	<u>19,974,104</u>	<u>(1,234,396)</u>	<u>19,763,191</u>
Net Change in Fund Balance	<u>\$ (10,133,683)</u>	<u>\$ (10,133,683)</u>	<u>(1,593,993)</u>	<u>\$ 8,539,690</u>	<u>(1,575,902)</u>
Fund Balance, Beginning of Year			<u>12,350,581</u>		<u>13,926,483</u>
Fund Balance, End of Year			<u>\$ 10,756,588</u>		<u>\$ 12,350,581</u>

DUPAGE COUNTY, ILLINOIS

Motor Fuel Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ 412,286	\$ 412,286	\$ 592,821	\$ 180,535	\$ 400,250
Investment income	60,000	60,000	58,480	(1,520)	66,427
Miscellaneous	638,792	638,792	-	(638,792)	120,680
Total Revenues	1,111,078	1,111,078	651,301	(459,777)	587,357
Expenditures					
Highway, Streets and Bridges					
Contractual Services					
Professional services	-	479,200	479,142	58	36,821
Repairs and maintenance	6,595,000	6,115,800	5,997,349	118,451	7,388,954
Other contractual services	2,000	2,000	2,000	-	2,000
Total Contractual Services	6,597,000	6,597,000	6,478,491	118,509	7,427,775
Total Highway, Streets and Bridges	6,597,000	6,597,000	6,478,491	118,509	7,427,775
Capital Outlay					
Capital outlay	3,144,176	3,144,176	1,905,649	1,238,527	1,949,019
Total Capital Outlay	3,144,176	3,144,176	1,905,649	1,238,527	1,949,019
Total Expenditures	9,741,176	9,741,176	8,384,140	1,357,036	9,376,794
Excess (Deficiency) of Revenues Over Expenditures	(8,630,098)	(8,630,098)	(7,732,839)	897,259	(8,789,437)
Other Financing Sources					
Transfers in	6,750,000	6,750,000	8,490,785	1,740,785	7,163,853
Total Other Financing Sources	6,750,000	6,750,000	8,490,785	1,740,785	7,163,853
Net Change in Fund Balance	\$ (1,880,098)	\$ (1,880,098)	757,946	\$ 2,638,044	(1,625,584)
Fund Balance, Beginning of Year			3,665,464		5,291,048
Fund Balance, End of Year			\$ 4,423,410		\$ 3,665,464

DUPAGE COUNTY, ILLINOIS

Animal Care and Control Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 2,210,000	\$ 2,210,000	\$ 2,389,786	\$ 179,786	\$ 2,298,071
Fines and forfeitures	5,000	5,000	4,502	(498)	6,696
Investment income	-	-	41,534	41,534	15,411
Miscellaneous	66,000	66,000	18,768	(47,232)	16,178
Total Revenues	2,281,000	2,281,000	2,454,590	173,590	2,336,356
Expenditures					
General Government					
Personnel Services					
Salaries	1,217,100	1,216,100	1,126,254	89,846	1,115,658
Benefits	419,447	420,447	360,333	60,114	404,285
Total Personnel Services	1,636,547	1,636,547	1,486,587	149,960	1,519,943
Commodities					
Equipment	14,000	14,870	10,279	4,591	8,739
Other commodities	150,500	163,980	149,345	14,635	149,006
Total Commodities	164,500	178,850	159,624	19,226	157,745
Contractual Services					
Professional services	325,000	266,325	130,999	135,326	209,397
Insurance	8,200	6,425	867	5,558	64,103
Utilities	46,700	48,475	41,884	6,591	52,970
Repairs and maintenance	13,500	17,700	16,686	1,014	15,036
Rentals	6,000	5,650	5,132	518	4,179
Travel expenditure	3,500	2,000	373	1,627	9,522
Training and education	6,000	6,025	5,985	40	4,778
Other contractual services	104,342	146,292	113,767	32,525	68,943
Total Contractual Services	513,242	498,892	315,693	183,199	428,928
Total General Government	2,314,289	2,314,289	1,961,904	352,385	2,106,616
Total Expenditures	2,314,289	2,314,289	1,961,904	352,385	2,106,616
Net Change in Fund Balance	\$ (33,289)	\$ (33,289)	492,686	\$ 525,975	229,740
Fund Balance, Beginning of Year			1,744,582		1,514,842
Fund Balance, End of Year			\$ 2,237,268		\$ 1,744,582

DUPAGE COUNTY, ILLINOIS

Law Library Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 335,585	\$ 335,585	\$ 346,181	\$ 10,596	\$ 359,214
Investment income	-	-	10,042	10,042	5,907
Miscellaneous	-	-	-	-	2,544
Total Revenues	335,585	335,585	356,223	20,638	367,665
Expenditures					
Judicial					
Personnel Services					
Salaries	170,372	173,780	173,779	1	161,845
Benefits	62,353	58,945	44,205	14,740	51,914
Total Personnel Services	232,725	232,725	217,984	14,741	213,759
Commodities					
Equipment	400	400	14	386	-
Other commodities	266,150	266,150	225,175	40,975	240,242
Total Commodities	266,550	266,550	225,189	41,361	240,242
Contractual Services					
Professional services	2,490	2,490	1,800	690	2,490
Repairs and maintenance	100	100	-	100	-
Rentals	3,368	3,368	1,106	2,262	2,807
Training and education	1,172	1,172	338	834	578
Other contractual services	12,369	12,369	2,707	9,662	2,654
Total Contractual Services	19,499	19,499	5,951	13,548	8,529
Total Judicial	518,774	518,774	449,124	69,650	462,530
Total Expenditures	518,774	518,774	449,124	69,650	462,530
Net Change in Fund Balance	\$ (183,189)	\$ (183,189)	(92,901)	\$ 90,288	(94,865)
Fund Balance, Beginning of Year			512,066		606,931
Fund Balance, End of Year			\$ 419,165		\$ 512,066

DUPAGE COUNTY, ILLINOIS

Probation and Court Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 14,973	\$ 14,973	\$ -
Charges for services	1,104,700	1,104,700	881,362	(223,338)	1,023,089
Investment income	-	-	96,792	96,792	50,321
Miscellaneous	10,000	10,000	1,792	(8,208)	13,268
Total Revenues	1,114,700	1,114,700	994,919	(119,781)	1,086,678
Expenditures					
Judicial					
Commodities					
Equipment	32,336	38,799	34,986	3,813	26,454
Other commodities	145,284	138,821	124,230	14,591	122,828
Total Commodities	177,620	177,620	159,216	18,404	149,282
Contractual Services					
Professional services	338,172	337,431	255,794	81,637	238,853
Utilities	38,600	43,600	35,308	8,292	35,976
Repairs and maintenance	14,500	31,798	20,404	11,394	7,845
Rentals	84,000	53,925	3,789	50,136	15,098
Travel expenditure	45,500	45,500	33,300	12,200	42,000
Training and education	28,550	37,050	33,833	3,217	21,163
Matching funds	6,000	6,000	-	6,000	-
Other contractual services	257,772	257,790	223,871	33,919	219,713
Total Contractual Services	813,094	813,094	606,299	206,795	580,648
Total Judicial	990,714	990,714	765,515	225,199	729,930
Capital Outlay					
Capital outlay	234,000	234,000	37,072	196,928	165,980
Total Capital Outlay	234,000	234,000	37,072	196,928	165,980
Total Expenditures	1,224,714	1,224,714	802,587	422,127	895,910
Excess (Deficiency) of Revenues Over Expenditures	(110,014)	(110,014)	192,332	302,346	190,768
Other Financing Uses					
Transfers out	(1,243,234)	(1,243,234)	(1,243,234)	-	-
Total Other Financing Uses	(1,243,234)	(1,243,234)	(1,243,234)	-	-
Net Change in Fund Balance	\$ (1,353,248)	\$ (1,353,248)	(1,050,902)	\$ 302,346	190,768
Fund Balance, Beginning of Year			5,222,516		5,031,748
Fund Balance, End of Year			\$ 4,171,614		\$ 5,222,516

DUPAGE COUNTY, ILLINOIS

Tax Sale Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 25,000	\$ 25,000	\$ 33,258	\$ 8,258	\$ 28,570
Investment income	5,000	5,000	13,644	8,644	6,288
Miscellaneous	35,778	35,778	61,823	26,045	47,010
Total Revenues	65,778	65,778	108,725	42,947	81,868
Expenditures					
General Government					
Personnel Services					
Salaries	61,100	61,100	53,253	7,847	55,163
Benefits	10,845	10,845	9,884	961	10,914
Total Personnel Services	71,945	71,945	63,137	8,808	66,077
Commodities					
Equipment	9,500	9,500	5,663	3,837	4,659
Other commodities	1,800	1,800	154	1,646	204
Total Commodities	11,300	11,300	5,817	5,483	4,863
Contractual Services					
Professional services	16,000	16,000	10,206	5,794	10,062
Repairs and maintenance	255	255	-	255	-
Rentals	800	800	-	800	-
Training and education	800	800	-	800	170
Other contractual services	5,600	5,600	360	5,240	295
Total Contractual Services	23,455	23,455	10,566	12,889	10,527
Total General Government	106,700	106,700	79,520	27,180	81,467
Total Expenditures	106,700	106,700	79,520	27,180	81,467
Excess (Deficiency) of Revenues Over Expenditures	(40,922)	(40,922)	29,205	70,127	401
Other Financing Sources					
Transfers in	-	-	-	-	643
Total Other Financing Sources	-	-	-	-	643
Net Change in Fund Balance	\$ (40,922)	\$ (40,922)	29,205	\$ 70,127	1,044
Fund Balance, Beginning of Year			658,579		657,535
Fund Balance, End of Year			\$ 687,784		\$ 658,579

DUPAGE COUNTY, ILLINOIS

Recorder Document Storage Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 586,846	\$ 586,846	\$ 585,328	\$ (1,518)	\$ 545,849
Investment income	-	-	18,598	18,598	9,458
Total Revenues	586,846	586,846	603,926	17,080	555,307
Expenditures					
General Government					
Personnel Services					
Salaries	298,002	278,002	270,204	7,798	265,685
Benefits	119,483	139,483	138,607	876	109,826
Total Personnel Services	417,485	417,485	408,811	8,674	375,511
Commodities					
Equipment	35,000	26,000	25,111	889	37,492
Other commodities	1,000	1,000	-	1,000	4,883
Total Commodities	36,000	27,000	25,111	1,889	42,375
Contractual Services					
Professional services	324,000	284,000	111,745	172,255	191,842
Repairs and maintenance	12,000	12,000	1,491	10,509	633
Rentals	5,000	5,000	-	5,000	-
Travel expenditure	3,000	3,000	2,898	102	800
Training and education	2,000	2,000	100	1,900	175
Other contractual services	42,215	82,215	40,995	41,220	22,195
Total Contractual Services	388,215	388,215	157,229	230,986	215,645
Total General Government	841,700	832,700	591,151	241,549	633,531
Capital Outlay					
Capital outlay	-	9,000	8,532	468	-
Total Capital Outlay	-	9,000	8,532	468	-
Total Expenditures	841,700	841,700	599,683	242,017	633,531
Net Change in Fund Balance	\$ (254,854)	\$ (254,854)	4,243	\$ 259,097	(78,224)
Fund Balance, Beginning of Year			904,809		983,033
Fund Balance, End of Year			\$ 909,052		\$ 904,809

DUPAGE COUNTY, ILLINOIS

Court Automation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 2,300,000	\$ 2,300,000	\$ 2,361,581	\$ 61,581	\$ 2,400,803
Investment income	-	-	26,284	26,284	11,050
Total Revenues	2,300,000	2,300,000	2,387,865	87,865	2,411,853
Expenditures					
Judicial					
Commodities					
Equipment	295,000	295,000	112,551	182,449	14,600
Total Commodities	295,000	295,000	112,551	182,449	14,600
Contractual Services					
Professional services	1,627,509	1,627,509	1,611,437	16,072	1,547,172
Utilities	20,000	20,000	-	20,000	-
Repairs and maintenance	211,500	211,500	197,761	13,739	211,861
Other contractual services	361,475	361,475	19,992	341,483	138,003
Total Contractual Services	2,220,484	2,220,484	1,829,190	391,294	1,897,036
Total Judicial	2,515,484	2,515,484	1,941,741	573,743	1,911,636
Capital Outlay					
Capital outlay	410,000	410,000	95,765	314,235	271,156
Total Capital Outlay	410,000	410,000	95,765	314,235	271,156
Total Expenditures	2,925,484	2,925,484	2,037,506	887,978	2,182,792
Excess (Deficiency) of Revenues Over Expenditures	(625,484)	(625,484)	350,359	975,843	229,061
Other Financing Uses					
Transfers out	-	-	-	-	(130,000)
Total Other Financing Uses	-	-	-	-	(130,000)
Net Change in Fund Balance	\$ (625,484)	\$ (625,484)	350,359	\$ 975,843	99,061
Fund Balance, Beginning of Year			1,079,643		980,582
Fund Balance, End of Year			\$ 1,430,002		\$ 1,079,643

DUPAGE COUNTY, ILLINOIS

Environment Related Public Works Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ -	\$ -	\$ 3,626	\$ 3,626	\$ 1,781
Total Revenues	-	-	3,626	3,626	1,781
Expenditures					
Capital Outlay					
Capital outlay	186,240	186,240	186,240	-	-
Total Capital Outlay	186,240	186,240	186,240	-	-
Total Expenditures	186,240	186,240	186,240	-	-
Net Change in Fund Balance	\$ (186,240)	\$ (186,240)	(182,614)	\$ 3,626	1,781
Fund Balance, Beginning of Year			184,140		182,359
Fund Balance, End of Year			\$ 1,526		\$ 184,140

DUPAGE COUNTY, ILLINOIS

Wetland Mitigation Banks Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 50,000	\$ 50,000	\$ 466,813	\$ 416,813	\$ 84,613
Investment income	63,000	63,000	123,213	60,213	51,694
Total Revenues	113,000	113,000	590,026	477,026	136,307
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	70,000	70,000	48,051	21,949	-
Repairs and maintenance	100,000	100,000	-	100,000	-
Other contractual services	200,000	200,000	-	200,000	-
Total Contractual Services	370,000	370,000	48,051	321,949	-
Total Conservation and Recreation	372,000	372,000	48,051	323,949	-
Capital Outlay					
Capital outlay	300,000	300,000	-	300,000	-
Total Capital Outlay	300,000	300,000	-	300,000	-
Total Expenditures	672,000	672,000	48,051	623,949	-
Net Change in Fund Balance	\$ (559,000)	\$ (559,000)	541,975	\$ 1,100,975	136,307
Fund Balance, Beginning of Year			5,421,117		5,284,810
Fund Balance, End of Year			<u>\$ 5,963,092</u>		<u>\$ 5,421,117</u>

DUPAGE COUNTY, ILLINOIS

West Branch Wetland Mitigation Bank Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ 12,050	\$ 12,050	\$ 18,155	\$ 6,105	\$ 9,846
Intergovernmental revenue	14,387	14,387	-	(14,387)	14,387
Total Revenues	26,437	26,437	18,155	(8,282)	24,233
Expenditures					
Conservation and Recreation					
Commodities					
Other commodities	500	500	-	500	-
Total Commodities	500	500	-	500	-
Contractual Services					
Professional services	30,000	30,000	(27,762)	57,762	27,762
Total Contractual Services	30,000	30,000	(27,762)	57,762	27,762
Total Conservation and Recreation	30,500	30,500	(27,762)	58,262	27,762
Capital Outlay					
Capital outlay	181,100	181,100	47,900	133,200	232,260
Total Capital Outlay	181,100	181,100	47,900	133,200	232,260
Total Expenditures	211,600	211,600	20,138	191,462	260,022
Excess (Deficiency) of Revenues Over Expenditures	(185,163)	(185,163)	(1,983)	183,180	(235,789)
Other Financing Uses					
Transfers out	-	-	-	-	(4,725)
Total Other Financing Uses	-	-	-	-	(4,725)
Net Change in Fund Balance	\$ (185,163)	\$ (185,163)	(1,983)	\$ 183,180	(240,514)
Fund Balance, Beginning of Year			744,232		984,746
Fund Balance, End of Year			\$ 742,249		\$ 744,232

DUPAGE COUNTY, ILLINOIS

Danada Wetland Mitigation Bank Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ 10,530	\$ 10,530	\$ 17,381	\$ 6,851	\$ 8,245
Total Revenues	10,530	10,530	17,381	6,851	8,245
Expenditures					
Conservation and Recreation					
Contractual Services					
Professional services	20,000	-	-	-	-
Total Contractual Services	20,000	-	-	-	-
Total Conservation and Recreation	20,000	-	-	-	-
Capital Outlay					
Capital outlay	-	86,667	86,666	1	81,792
Total Capital Outlay	-	86,667	86,666	1	81,792
Total Expenditures	20,000	86,667	86,666	1	81,792
Excess (Deficiency) of Revenues Over Expenditures	(9,470)	(76,137)	(69,285)	6,852	(73,547)
Other Financing Uses					
Transfers out	-	-	-	-	(5,632)
Total Other Financing Uses	-	-	-	-	(5,632)
Net Change in Fund Balance	\$ (9,470)	\$ (76,137)	(69,285)	\$ 6,852	(79,179)
Fund Balance, Beginning of Year			632,857		712,036
Fund Balance, End of Year			\$ 563,572		\$ 632,857

DUPAGE COUNTY, ILLINOIS

Dunham Wetland Mitigation Bank Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ 3,116	\$ 3,116	\$ 5,353	\$ 2,237	\$ 2,525
Total Revenues	3,116	3,116	5,353	2,237	2,525
Expenditures					
Capital Outlay					
Capital outlay	135,050	135,050	135,050	-	-
Total Capital Outlay	135,050	135,050	135,050	-	-
Total Expenditures	135,050	135,050	135,050	-	-
Net Change in Fund Balance	\$ (131,934)	\$ (131,934)	(129,697)	\$ 2,237	2,525
Fund Balance, Beginning of Year			261,034		258,509
Fund Balance, End of Year			\$ 131,337		\$ 261,034

DUPAGE COUNTY, ILLINOIS

Oak Meadows Wetland Mitigation Bank Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ 2,950	\$ 2,950	\$ 5,613	\$ 2,663	\$ 2,392
Total Revenues	2,950	2,950	5,613	2,663	2,392
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	\$ (199,591)	\$ (199,591)	5,613	\$ 205,204	2,392
Fund Balance, Beginning of Year			247,209		244,817
Fund Balance, End of Year			\$ 252,822		\$ 247,209

DUPAGE COUNTY, ILLINOIS

Township Project Reimbursement Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ 1,500,000	\$ 1,500,000	\$ 870,386	\$ (629,614)	\$ -
Total Revenues	1,500,000	1,500,000	870,386	(629,614)	-
Expenditures					
Highway, Streets and Bridges					
Contractual Services					
Other contractual services	1,500,000	1,500,000	825,626	674,374	128,490
Total Contractual Services	1,500,000	1,500,000	825,626	674,374	128,490
Total Highway, Streets and Bridges	1,500,000	1,500,000	825,626	674,374	128,490
Total Expenditures	1,500,000	1,500,000	825,626	674,374	128,490
Net Change in Fund Balance	\$ -	\$ -	44,760	\$ 44,760	(128,490)
Fund Balance, Beginning of Year			-		128,490
Fund Balance, End of Year			\$ 44,760		\$ -

DUPAGE COUNTY, ILLINOIS

Century Hill Light Service Area Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 20,000	\$ 20,000	\$ 18,790	\$ (1,210)	\$ 18,190
Investment income	150	150	1,079	929	446
Total Revenues	20,150	20,150	19,869	(281)	18,636
Expenditures					
Highways, Streets and Bridges					
Contractual Services					
Utilities	4,000	4,000	3,015	985	3,505
Repairs and maintenance	2,000	2,000	5	1,995	2
Other contractual services	5,000	5,000	-	5,000	-
Total Contractual Services	11,000	11,000	3,020	7,980	3,507
Total Highways, Streets and Bridges	11,000	11,000	3,020	7,980	3,507
Capital Outlay					
Capital outlay	44,645	44,645	15,607	29,038	-
Total Capital Outlay	44,645	44,645	15,607	29,038	-
Total Expenditures	55,645	55,645	18,627	37,018	3,507
Net Change in Fund Balance	\$ (35,495)	\$ (35,495)	1,242	\$ 36,737	15,129
Fund Balance, Beginning of Year			57,049		41,920
Fund Balance, End of Year			\$ 58,291		\$ 57,049

DUPAGE COUNTY, ILLINOIS

Child Support Maintenance Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 280,000	\$ 280,000	\$ 223,598	\$ (56,402)	\$ 282,520
Investment income	180	180	10,074	9,894	147
Total Revenues	280,180	280,180	233,672	(46,508)	282,667
Expenditures					
Judicial					
Contractual Services					
Professional services	305,000	304,970	209,227	95,743	274,602
Other contractual services	1,280	1,310	1,310	-	1,280
Total Contractual Services	306,280	306,280	210,537	95,743	275,882
Total Judicial	306,280	306,280	210,537	95,743	275,882
Total Expenditures	306,280	306,280	210,537	95,743	275,882
Net Change in Fund Balance	\$ (26,100)	\$ (26,100)	23,135	\$ 49,235	6,785
Fund Balance, Beginning of Year			41,166		34,381
Fund Balance, End of Year			\$ 64,301		\$ 41,166

DUPAGE COUNTY, ILLINOIS

Federal Drug S.A. 1417 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 45,000	\$ 12,000	\$ 422	\$ (11,578)	\$ 85,220
Total Revenues	45,000	12,000	422	(11,578)	85,220
Expenditures					
Judicial					
Agency Distributions					
Judicial	365,000	240,000	155,200	84,800	17,631
Total Agency Distributions	365,000	240,000	155,200	84,800	17,631
Total Expenditures	365,000	240,000	155,200	84,800	17,631
Excess (Deficiency) of Revenues Over Expenditures	(320,000)	(228,000)	(154,778)	73,222	67,589
Other Financing Uses					
Transfers out	-	(176,195)	(176,194)	1	-
Total Other Financing Uses	-	(176,195)	(176,194)	1	-
Net Change in Fund Balance	\$ (320,000)	\$ (404,195)	(330,972)	\$ 73,223	67,589
Fund Balance, Beginning of Year			486,609		419,020
Fund Balance, End of Year			\$ 155,637		\$ 486,609

DUPAGE COUNTY, ILLINOIS

State Fund S.A. 1418 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 33,000	\$ 33,000	\$ 38,047	\$ 5,047	\$ 41,033
Total Revenues	33,000	33,000	38,047	5,047	41,033
Expenditures					
Judicial					
Agency Distributions					
Judicial	90,000	90,000	6,249	83,751	44,689
Total Agency Distributions	90,000	90,000	6,249	83,751	44,689
Total Expenditures	90,000	90,000	6,249	83,751	44,689
Net Change in Fund Balance	\$ (57,000)	\$ (57,000)	31,798	\$ 88,798	(3,656)
Fund Balance, Beginning of Year			67,092		70,748
Fund Balance, End of Year			\$ 98,890		\$ 67,092

DUPAGE COUNTY, ILLINOIS

Federal Drug 1417 Justice Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ -	\$ 33,000	\$ -	\$ (33,000)	\$ -
Total Revenues	-	33,000	-	(33,000)	-
Expenditures					
Judicial					
Agency Distributions					
Judicial	-	125,000	250	124,750	-
Total Agency Distributions	-	125,000	250	124,750	-
Total Expenditures	-	125,000	250	124,750	-
Excess (Deficiency) of Revenues Over Expenditures	-	(92,000)	(250)	91,750	-
Other Financing Sources					
Transfers in	-	176,195	176,194	(1)	-
Total Other Financing Sources	-	176,195	176,194	(1)	-
Net Change in Fund Balance	\$ -	\$ 84,195	175,944	\$ 91,749	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ 175,944		\$ -

DUPAGE COUNTY, ILLINOIS

Money Laundering Forfeitures Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Positive (Negative)	2018 Actual
Revenues					
Fines and forfeitures	\$ 1,000	\$ 1,000	\$ 478	\$ (522)	\$ 14,536
Total Revenues	1,000	1,000	478	(522)	14,536
Expenditures					
Judicial					
Agency Distributions					
Judicial	200,000	200,000	92,700	107,300	2,687
Total Agency Distributions	200,000	200,000	92,700	107,300	2,687
Total Expenditures	200,000	200,000	92,700	107,300	2,687
Net Change in Fund Balance	\$ (199,000)	\$ (199,000)	(92,222)	\$ 106,778	11,849
Fund Balance, Beginning of Year			219,248		207,399
Fund Balance, End of Year			<u>\$ 127,026</u>		<u>\$ 219,248</u>

DUPAGE COUNTY, ILLINOIS

State's Attorney Records Automation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 15,000	\$ 15,000	\$ 9,683	\$ (5,317)	\$ 13,648
Investment income	-	-	1,150	1,150	495
Total Revenues	15,000	15,000	10,833	(4,167)	14,143
Expenditures					
Judicial					
Commodities					
Equipment	20,000	20,000	10,670	9,330	3,877
Other commodities	2,000	2,000	-	2,000	-
Total Commodities	22,000	22,000	10,670	11,330	3,877
Contractual Services					
Other contractual services	1,000	1,000	-	1,000	-
Total Cotractual Services	1,000	1,000	-	1,000	-
Total Judicial	23,000	23,000	10,670	12,330	3,877
Total Expenditures	23,000	23,000	10,670	12,330	3,877
Net Change in Fund Balance	\$ (8,000)	\$ (8,000)	163	\$ 8,163	10,266
Fund Balance, Beginning of Year			57,702		47,436
Fund Balance, End of Year			\$ 57,865		\$ 57,702

DUPAGE COUNTY, ILLINOIS

Circuit Court Clerk Electronic Citation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 170,000	\$ 170,000	\$ 321,445	\$ 151,445	\$ 173,438
Investment income	-	-	5,183	5,183	937
Total Revenues	170,000	170,000	326,628	156,628	174,375
Expenditures					
Judicial					
Commodities					
Equipment	25,000	25,000	-	25,000	9,305
Total Commodities	25,000	25,000	-	25,000	9,305
Contractual Services					
Professional services	242,500	242,500	28,165	214,335	28,381
Total Contractual Services	242,500	242,500	28,165	214,335	28,381
Total Judicial	267,500	267,500	28,165	239,335	37,686
Total Expenditures	267,500	267,500	28,165	239,335	37,686
Net Change in Fund Balance	\$ (97,500)	\$ (97,500)	298,463	\$ 395,963	136,689
Fund Balance, Beginning of Year			191,821		55,132
Fund Balance, End of Year			\$ 490,284		\$ 191,821

DUPAGE COUNTY, ILLINOIS

Water Quality BMP in Lieu Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 71,700	\$ 71,700	\$ 96,332	\$ 24,632	\$ 150,122
Investment income	-	-	10,369	10,369	3,604
Total Revenues	71,700	71,700	106,701	35,001	153,726
Expenditures					
Conservation and Recreation					
Contractual Services					
Professional services	45,000	22,000	-	22,000	-
Total Cotractual Services	45,000	22,000	-	22,000	-
Total Conservation and Recreation	45,000	22,000	-	22,000	-
Capital Outlay					
Capital outlay	15,000	38,000	38,000	-	-
Total Capital Outlay	15,000	38,000	38,000	-	-
Total Expenditures	60,000	60,000	38,000	22,000	-
Net Change in Fund Balance	\$ 11,700	\$ 11,700	68,701	\$ 57,001	153,726
Fund Balance, Beginning of Year			495,789		342,063
Fund Balance, End of Year			\$ 564,490		\$ 495,789

DUPAGE COUNTY, ILLINOIS

U.S. Department of Energy Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 346,585	\$ 337,925	\$ (8,660)	\$ 230,996
Total Revenues	-	346,585	337,925	(8,660)	230,996
Expenditures					
Public Services					
Personnel Services					
Salaries	78,288	160,495	64,923	95,572	33,073
Benefits	24,314	45,672	17,827	27,845	10,279
Total Personnel Services	102,602	206,167	82,750	123,417	43,352
Commodities					
Equipment	1,062	5,293	498	4,795	146
Other commodities	1,890	2,999	408	2,591	716
Total Commodities	2,952	8,292	906	7,386	862
Contractual Services					
Professional services	211,898	422,697	221,756	200,941	163,578
Insurance	319	544	245	299	253
Utilities	701	1,327	562	765	457
Repairs and maintenance	1,274	1,829	305	1,524	1,074
Rentals	690	1,326	-	1,326	516
Travel expenditure	11,242	15,063	2,823	12,240	6,164
Training and education	3,149	21,270	1,963	19,307	819
Other contractual services	1,275	4,172	72	4,100	59
Total Contractual Services	230,548	468,228	227,726	240,502	172,920
Total Public Services	336,102	682,687	311,382	371,305	217,134
Total Expenditures	336,102	682,687	311,382	371,305	217,134
Net Change in Fund Balance	\$ (336,102)	\$ (336,102)	26,543	\$ 362,645	13,862
Fund Balance (Deficit), Beginning of Year			(43,328)		(57,190)
Fund Balance (Deficit), End of Year			\$ (16,785)		\$ (43,328)

DUPAGE COUNTY, ILLINOIS

U.S. Department of Health and Human Services Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 8,740,404	\$ 7,283,117	\$ (1,457,287)	\$ 5,641,724
Miscellaneous	-	25,780	55,773	29,993	51,488
Total Revenues	-	8,766,184	7,338,890	(1,427,294)	5,693,212
Expenditures					
Public Services					
Personnel Services					
Salaries	1,165,936	2,875,908	1,390,856	1,485,052	1,521,164
Benefits	236,278	795,994	435,909	360,085	381,677
Total Personnel Services	1,402,214	3,671,902	1,826,765	1,845,137	1,902,841
Commodities					
Equipment	3,811	45,856	18,368	27,488	39,768
Other commodities	22,625	44,155	8,422	35,733	23,400
Total Commodities	26,436	90,011	26,790	63,221	63,168
Contractual Services					
Professional services	711,957	1,712,005	768,664	943,341	619,894
Insurance	827	1,565	541	1,024	578
Utilities	2,783	8,072	3,305	4,767	3,699
Repairs and maintenance	3,310	5,128	928	4,200	1,299
Rentals	4,339	10,588	2,094	8,494	3,380
Travel expenditure	8,862	29,173	15,441	13,732	9,920
Training and education	25,743	63,117	22,002	41,115	11,106
Other contractual services	2,431,287	6,960,182	3,567,910	3,392,272	2,330,208
Total Contractual Services	3,189,108	8,789,830	4,380,885	4,408,945	2,980,084
Total Public Services	4,617,758	12,551,743	6,234,440	6,317,303	4,946,093
Judicial					
Personnel Services					
Salaries	367,771	974,133	590,050	384,083	608,985
Benefits	103,669	271,920	162,892	109,028	160,075
Total Personnel Services	471,440	1,246,053	752,942	493,111	769,060
Commodities					
Other commodities	1,868	2,142	341	1,801	311
Total Commodities	1,868	2,142	341	1,801	311
Contractual Services					
Professional services	12,422	26,694	10,138	16,556	30,089
Training and education	1,816	3,356	1,828	1,528	1,828
Other contractual services	-	6,500	6,152	348	5,500
Total Contractual Services	14,238	36,550	18,118	18,432	37,417
Total Judicial	487,546	1,284,745	771,401	513,344	806,788

DUPAGE COUNTY, ILLINOIS

U.S. Department of Health and Human Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				2018 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
Capital Outlay					
Capital outlay	\$ -	\$ 35,000	\$ 32,172	\$ 2,828	\$ 9,750
Total Capital Outlay	-	35,000	32,172	2,828	9,750
Total Expenditures	5,105,304	13,871,488	7,038,013	6,833,475	5,762,631
Net Change in Fund Balance	\$ (5,105,304)	\$ (5,105,304)	300,877	\$ 5,406,181	(69,419)
Fund Balance (Deficit), Beginning of Year			(69,902)		(483)
Fund Balance (Deficit), End of Year			\$ 230,975		\$ (69,902)

DUPAGE COUNTY, ILLINOIS

U.S. Department of Homeland Security Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 1,826,923	\$ 1,826,923	1,510,134
Miscellaneous	-	-	500,342	500,342	214,248
Total Revenues	-	-	2,327,265	2,327,265	1,724,382
Expenditures					
Capital Outlay					
Capital outlay	309,525	309,525	96,461	213,064	1,455,110
Total Capital Outlay	309,525	309,525	96,461	213,064	1,455,110
Total Expenditures	309,525	309,525	96,461	213,064	1,455,110
Net Change in Fund Balance	\$ (309,525)	\$ (309,525)	2,230,804	\$ 2,540,329	269,272
Fund Balance (Deficit), Beginning of Year			(2,247,304)		(2,516,576)
Fund Balance (Deficit), End of Year			\$ (16,500)		\$ (2,247,304)

DUPAGE COUNTY, ILLINOIS

U.S. Department of Justice Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 636,407	\$ 551,630	\$ (84,777)	\$ 629,554
Miscellaneous	-	18,234	16,774	(1,460)	77,934
Total Revenues	-	654,641	568,404	(86,237)	707,488
Expenditures					
Public Safety					
Personnel Services					
Salaries	122,306	122,306	50,808	71,498	42,587
Benefits	23,898	23,898	9,342	14,556	8,405
Total Personnel Services	146,204	146,204	60,150	86,054	50,992
Commodities					
Equipment	734	13,344	10,068	3,276	4,022
Other commodities	172,303	191,444	110,762	80,682	74,144
Total Commodities	173,037	204,788	120,830	83,958	78,166
Contractual Services					
Professional services	320	7,889	7,548	341	1,780
Travel expenditure	21,507	26,619	6,855	19,764	7,374
Training and education	10,560	15,010	5,915	9,095	9,829
Other contractual services	-	223,195	4,390	218,805	-
Total Contractual Services	32,387	272,713	24,708	248,005	18,983
Total Public Safety	351,628	623,705	205,688	418,017	148,141
Judicial					
Personnel Services					
Salaries	152,482	441,833	263,463	178,370	376,390
Benefits	-	-	-	-	5,721
Total Personnel Services	152,482	441,833	263,463	178,370	382,111
Commodities					
Other commodities	1,000	3,071	1,181	1,890	2,762
Total Commodities	1,000	3,071	1,181	1,890	2,762
Contractual Services					
Professional services	37,363	107,503	50,498	57,005	26,000
Utilities	-	-	-	-	447
Other contractual services	18,000	10,789	1,668	9,121	-
Total Contractual Services	55,363	118,292	52,166	66,126	26,447
Total Judicial	208,845	563,196	316,810	246,386	411,320

DUPAGE COUNTY, ILLINOIS

U.S. Department of Justice Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2018 Actual
Capital Outlay				
Capital outlay	\$ 80,928	\$ 109,141	\$ 107,585	\$ 1,556
Total Capital Outlay	80,928	109,141	107,585	1,556
Total Expenditures	641,401	1,296,042	630,083	665,959
Net Change in Fund Balance	\$ (641,401)	\$ (641,401)	(61,679)	\$ 579,722
Fund Balance, Beginning of Year			129,789	45,557
Fund Balance, End of Year			\$ 68,110	\$ 129,789

DUPAGE COUNTY, ILLINOIS

U.S. Department of Labor Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 5,958,734	\$ 6,462,936	\$ 504,202	\$ 6,272,697
Miscellaneous	-	478,177	249,032	(229,145)	184,335
Total Revenues	-	6,436,911	6,711,968	275,057	6,457,032
Expenditures					
Public Services					
Personnel Services					
Salaries	1,352,592	3,057,861	1,647,612	1,410,249	1,634,251
Benefits	612,957	1,190,782	584,689	606,093	641,059
Total Personnel Services	1,965,549	4,248,643	2,232,301	2,016,342	2,275,310
Commodities					
Equipment	55,136	66,136	37,219	28,917	27,571
Other commodities	14,205	20,505	10,094	10,411	7,580
Total Commodities	69,341	86,641	47,313	39,328	35,151
Contractual Services					
Professional services	176,206	281,163	105,558	175,605	67,653
Insurance	3,029	4,034	1,005	3,029	-
Utilities	43,465	85,265	40,141	45,124	37,791
Repairs and maintenance	4,616	5,816	135	5,681	784
Rentals	437,707	849,596	445,969	403,627	392,345
Travel expenditure	29,697	41,697	6,199	35,498	9,468
Training and education	18,497	28,897	2,234	26,663	9,218
Other contractual services	2,698,150	6,195,079	3,766,990	2,428,089	3,462,813
Total Contractual Services	3,411,367	7,491,547	4,368,231	3,123,316	3,980,072
Total Public Services	5,446,257	11,826,831	6,647,845	5,178,986	6,290,533
Total Expenditures	5,446,257	11,826,831	6,647,845	5,178,986	6,290,533
Net Change in Fund Balance	\$ (5,446,257)	\$ (5,389,920)	64,123	\$ 5,454,043	166,499
Fund Balance (Deficit), Beginning of Year			(98,051)		(264,550)
Fund Balance (Deficit), End of Year			<u>\$ (33,928)</u>		<u>\$ (98,051)</u>

DUPAGE COUNTY, ILLINOIS

U.S. Department of Transportation Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 537,908	\$ 446,935	\$ (90,973)	\$ 321,025
Total Revenues	-	537,908	446,935	(90,973)	321,025
Expenditures					
Public Safety					
Personnel Services					
Salaries	-	24,856	253	24,603	-
Total Personnel Services	-	24,856	253	24,603	-
Commodities					
Equipment	-	2,190	1,666	524	-
Total Commodities	-	27,046	1,919	25,127	-
Total Public Safety	-	27,046	1,919	25,127	-
Public Services					
Contractual Services					
Other contractual services	-	510,862	217,357	293,505	304,409
Total Contractual Services	-	510,862	217,357	293,505	304,409
Total Public Services	-	510,862	217,357	293,505	304,409
Total Expenditures	-	537,908	219,276	318,632	304,409
Net Change in Fund Balance	\$ -	\$ -	227,659	\$ 227,659	16,616
Fund Balance (Deficit), Beginning of Year			(293,504)		(310,120)
Fund Balance (Deficit), End of Year			<u>\$ (65,845)</u>		<u>\$ (293,504)</u>

DUPAGE COUNTY, ILLINOIS

Environmental Protection Agency Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 244,011	\$ -	\$ (244,011)	\$ -
Total Revenues	-	244,011	-	(244,011)	-
Expenditures					
Conservation and Recreation					
Personnel Services					
Salaries	-	177,624	573	177,051	-
Benefits	-	63,637	157	63,480	-
Total Personnel Services	-	241,261	730	240,531	-
Contractual Services					
Other contractual services	-	2,750	-	2,750	-
Total Contractual Services	-	244,011	730	243,281	-
Total Conservation and Recreation	-	244,011	730	243,281	-
Total Expenditures	-	244,011	730	243,281	-
Net Change in Fund Balance	\$ -	\$ -	(730)	\$ (730)	-
Fund Balance, Beginning of Year			-		-
Fund Balance (Deficit), End of Year			\$ (730)		\$ -

DUPAGE COUNTY, ILLINOIS

Illinois Department of Commerce and Economic Opportunity Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 3,546,023	\$ 1,325,532	\$ (2,220,491)	\$ 2,135,443
Miscellaneous	-	-	157	157	228,137
Total Revenues	-	3,546,023	1,325,689	(2,220,334)	2,363,580
Expenditures					
Public Services					
Personnel Services					
Salaries	254,907	534,483	101,762	432,721	97,786
Benefits	87,044	163,836	28,251	135,585	31,761
Total Benefits	341,951	698,319	130,013	568,306	129,547
Commodities					
Equipment	6,030	13,184	2,137	11,047	100
Other commodities	6,866	31,552	3,413	28,139	3,069
Total Commodities	12,896	44,736	5,550	39,186	3,169
Contractual Services					
Professional services	235,528	472,362	112,838	359,524	187,623
Insurance	354	606	235	371	149
Utilities	1,574	2,775	841	1,934	835
Repairs and maintenance	1,416	2,039	382	1,657	207
Rentals	4,943	12,789	-	12,789	2,496
Travel expenditure	2,186	4,412	1,665	2,747	1,552
Training and education	600	2,402	1,283	1,119	1,150
Other contractual services	2,288,984	4,878,697	1,064,128	3,814,569	1,766,073
Total Contractual Services	2,535,585	5,376,082	1,181,372	4,194,710	1,960,085
Total Public Services	2,890,432	6,119,137	1,316,935	4,802,202	2,092,801
Capital Outlay					
Capital outlay	-	317,318	295,000	22,318	-
Total Capital Outlay	-	317,318	295,000	22,318	-
Total Expenditures	2,890,432	6,436,455	1,611,935	4,824,520	2,092,801
Net Change in Fund Balance	\$ (2,890,432)	\$ (2,890,432)	(286,246)	\$ 2,604,186	270,779
Fund Balance (Deficit), Beginning of Year			86,252		(184,527)
Fund Balance (Deficit), End of Year			\$ (199,994)		\$ 86,252

DUPAGE COUNTY, ILLINOIS

Attorney General - State of Illinois Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 31,500	\$ 31,125	\$ (375)	\$ 31,778
Total Revenues	-	31,500	31,125	(375)	31,778
Expenditures					
Judicial					
Personnel Services					
Salaries	15,982	47,482	28,132	19,350	29,240
Benefits	3,193	3,193	2,993	200	2,538
Total Personnel Services	19,175	50,675	31,125	19,550	31,778
Total Judicial	19,175	50,675	31,125	19,550	31,778
Total Expenditures	19,175	50,675	31,125	19,550	31,778
Net Change in Fund Balance	\$ (19,175)	\$ (19,175)	-	\$ 19,175	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ -		\$ -

DUPAGE COUNTY, ILLINOIS

Illinois Department on Aging Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 3,904,311	\$ 4,428,733	\$ 524,422	\$ 3,576,959
Miscellaneous	-	670,000	638,451	(31,549)	265,596
Total Revenues	-	4,574,311	5,067,184	492,873	3,842,555
Expenditures					
Public Services					
Personnel Services					
Salaries	3,125,853	6,115,335	2,903,176	3,212,159	2,810,544
Benefits	1,590,898	2,922,837	1,159,364	1,763,473	1,267,311
Total Benefits	4,716,751	9,038,172	4,062,540	4,975,632	4,077,855
Commodities					
Equipment	7,000	14,000	31	13,969	46,251
Other commodities	9,000	15,000	2,708	12,292	7,921
Total Commodities	16,000	29,000	2,739	26,261	54,172
Contractual Services					
Professional services	50,000	97,047	11,906	85,141	36,668
Insurance	299	799	346	453	299
Utilities	46,440	101,856	45,061	56,795	50,700
Repairs and maintenance	500	1,000	510	490	192
Travel expenditure	60,000	120,000	63,197	56,803	66,628
Training and education	7,200	11,828	4,274	7,554	2,689
Other contractual services	77,547	149,346	61,293	88,053	85,604
Total Contractual Services	241,986	481,876	186,587	295,289	242,780
Total Public Services	4,974,737	9,549,048	4,251,866	5,297,182	4,374,807
Total Expenditures	4,974,737	9,549,048	4,251,866	5,297,182	4,374,807
Net Change in Fund Balance	\$ (4,974,737)	\$ (4,974,737)	815,318	\$ 5,790,055	(532,252)
Fund Balance (Deficit), Beginning of Year			(778,482)		(246,230)
Fund Balance (Deficit), End of Year			\$ 36,836		\$ (778,482)

DUPAGE COUNTY, ILLINOIS

Illinois Department of Public Health Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 4,412	\$ 10,080	\$ 5,668	\$ -
Total Revenues	-	4,412	10,080	5,668	-
Expenditures					
Capital Outlay					
Capital outlay	11,145	15,557	10,080	5,477	-
Total Capital Outlay	11,145	15,557	10,080	5,477	-
Total Expenditures	11,145	15,557	10,080	5,477	-
Net Change in Fund Balance	\$ (11,145)	\$ (11,145)	-	\$ 11,145	-
Fund Balance, Beginning of Year			29		29
Fund Balance, End of Year			\$ 29		\$ 29

DUPAGE COUNTY, ILLINOIS

Illinois Department of Veteran Affairs Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 80,000	\$ -	\$ (80,000)	\$ -
Total Revenues	-	80,000	-	(80,000)	-
Expenditures					
Public Services					
Contractual Services					
Other contractual services	-	80,000	-	80,000	-
Total Contractual Services	-	80,000	-	80,000	-
Total Public Services	-	80,000	-	80,000	-
Total Expenditures	-	80,000	-	80,000	-
Net Change in Fund Balance	\$ -	\$ -	-	\$ -	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ -		\$ -

DUPAGE COUNTY, ILLINOIS

Illinois Violence Prevention Authority Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 32,550	\$ 16,654	\$ (15,896)	\$ -
Total Revenues	-	32,550	16,654	(15,896)	-
Expenditures					
Judicial					
Commodities					
Other commodities	296	572	-	572	16
Total Commodities	296	572	-	572	16
Contractual Services					
Professional services	31,395	63,000	26,264	36,736	1,863
Travel expenditure	859	1,528	600	928	314
Total Contractual Services	32,254	64,528	26,864	37,664	2,177
Total Judicial	32,550	65,100	26,864	38,236	2,193
Total Expenditures	32,550	65,100	26,864	38,236	2,193
Net Change in Fund Balance	\$ (32,550)	\$ (32,550)	(10,210)	\$ 22,340	(2,193)
Fund Balance (Deficit), Beginning of Year			(2,433)		(240)
Fund Balance (Deficit), End of Year			\$ (12,643)		\$ (2,433)

DUPAGE COUNTY, ILLINOIS

Illinois State Agencies - Miscellaneous Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 338,593	\$ 305,639	\$ (32,954)	\$ 253,685
Miscellaneous	-	-	5,130	5,130	-
Total Revenues	-	338,593	310,769	(27,824)	253,685
Expenditures					
Public Services					
Personnel Services					
Salaries	-	21,900	8,417	13,483	-
Benefits	-	6,450	3,275	3,175	-
Total Benefits	-	28,350	11,692	16,658	-
Contractual Services					
Utilities	-	2,000	173	1,827	-
Rentals	-	22,900	2,258	20,642	-
Other contractual services	-	10,504	78	10,426	-
Total Contractual Services	-	35,404	2,509	32,895	-
Total Public Services	-	63,754	14,201	49,553	-
General Government					
Contractual Services					
Other contractual services	342,426	342,426	15,818	326,608	40,584
Total Contractual Services	342,426	342,426	15,818	326,608	40,584
Total General Government	342,426	342,426	15,818	326,608	40,584
Judicial					
Personnel Services					
Salaries	154,940	349,713	212,400	137,313	182,955
Benefits	34,998	94,002	57,081	36,921	52,250
Total Personnel Services	189,938	443,715	269,481	174,234	235,205
Commodities					
Equipment	9,460	6,575	3,149	3,426	-
Other commodities	2,550	9,566	3,874	5,692	2,040
Total Commodities	12,010	16,141	7,023	9,118	2,040
Contractual Services					
Professional services	27,979	28,122	4,713	23,409	2,214
Utilities	2,695	6,995	2,621	4,374	3,161
Repairs and maintenance	100	50	-	50	-
Travel expenditure	8,970	17,601	6,403	11,198	2,141
Training and education	2,955	4,304	1,260	3,044	-
Other contractual services	3,564	6,122	3,564	2,558	3,562
Total Contractual Services	46,263	63,194	18,561	44,633	11,078
Total Judicial	248,211	523,050	295,065	227,985	248,323
Total Expenditures	590,637	929,230	325,084	604,146	288,907
Net Change in Fund Balance	\$ (590,637)	\$ (590,637)	(14,315)	\$ 576,322	(35,222)
Fund Balance, Beginning of Year			11,841		47,063
Fund Balance (Deficit), End of Year			<u>\$ (2,474)</u>		<u>\$ 11,841</u>

DUPAGE COUNTY, ILLINOIS

Illinois Department of Human Services Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 212,569	\$ 185,500	\$ (27,069)	\$ 232,844
Investment income	-	-	896	896	119
Miscellaneous	-	-	164	164	-
Total Revenues	-	212,569	186,560	(26,009)	232,963
Expenditures					
Public Services					
Personnel Services					
Salaries	57,877	142,737	87,040	55,697	87,817
Benefits	21,895	47,803	26,983	20,820	30,054
Total Personnel Services	79,772	190,540	114,023	76,517	117,871
Contractual Services					
Other contractual services	83,329	185,130	124,242	60,888	79,448
Total Contractual Services	83,329	185,130	124,242	60,888	79,448
Total Public Services	163,101	375,670	238,265	137,405	197,319
Total Expenditures	163,101	375,670	238,265	137,405	197,319
Net Change in Fund Balance	\$ (163,101)	\$ (163,101)	(51,705)	\$ 111,396	35,644
Fund Balance (Deficit), Beginning of Year			35,609		(35)
Fund Balance (Deficit), End of Year			\$ (16,096)		\$ 35,609

DUPAGE COUNTY, ILLINOIS

Family Self Sufficiency Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ -	\$ -	\$ 710	\$ 710	\$ 363
Total Revenues	-	-	710	710	363
Expenditures					
Public Services					
Personnel Services					
Salaries	13,279	13,279	783	12,496	1,064
Benefits	17,726	17,726	412	17,314	561
Total Personnel Services	31,005	31,005	1,195	29,810	1,625
Contractual Services					
Travel expenditure	5,000	5,000	-	5,000	-
Total Contractual Services	5,000	5,000	-	5,000	-
Total Public Services	36,005	36,005	1,195	34,810	1,625
Total Expenditures	36,005	36,005	1,195	34,810	1,625
Net Change in Fund Balance	<u>\$ (36,005)</u>	<u>\$ (36,005)</u>	(485)	<u>\$ 35,520</u>	(1,262)
Fund Balance, Beginning of Year			<u>36,523</u>		<u>37,785</u>
Fund Balance, End of Year			<u>\$ 36,038</u>		<u>\$ 36,523</u>

DUPAGE COUNTY, ILLINOIS

Care Center Foundation Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Miscellaneous	\$ -	\$ 72,781	\$ 72,043	\$ (738)	\$ 70,923
Total Revenues	-	72,781	72,043	(738)	70,923
Expenditures					
Public Services					
Personnel Services					
Salaries	22,036	31,066	26,541	4,525	29,820
Benefits	1,795	6,285	4,548	1,737	7,867
Total Personnel Services	23,831	37,351	31,089	6,262	37,687
Contractual Services					
Professional services	3,877	57,198	39,160	18,038	35,028
Other contractual services	-	5,940	5,936	4	-
Total Contractual Services	3,877	63,138	45,096	18,042	35,028
Total Public Services	27,708	100,489	76,185	24,304	72,715
Total Expenditures	27,708	100,489	76,185	24,304	72,715
Net Change in Fund Balance	\$ (27,708)	\$ (27,708)	(4,142)	\$ 23,566	(1,792)
Fund Balance (Deficit), Beginning of Year			(1,735)		57
Fund Balance (Deficit), End of Year			\$ (5,877)		\$ (1,735)

DUPAGE COUNTY, ILLINOIS

Illinois Association of Community Action Agencies Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Miscellaneous	\$ -	\$ 45,000	\$ 33,040	\$ (11,960)	\$ 61,027
Total Revenues	-	45,000	33,040	(11,960)	61,027
Expenditures					
Public Services					
Personnel Services					
Salaries	17,806	50,878	24,040	26,838	46,364
Benefits	8,851	20,779	7,312	13,467	16,351
Total Personnel Services	26,657	71,657	31,352	40,305	62,715
Total Public Services	26,657	71,657	31,352	40,305	62,715
Total Expenditures	26,657	71,657	31,352	40,305	62,715
Net Change in Fund Balance	\$ (26,657)	\$ (26,657)	1,688	\$ 28,345	(1,688)
Fund Balance (Deficit), Beginning of Year			(1,688)		-
Fund Balance (Deficit), End of Year			\$ -		\$ (1,688)

DUPAGE COUNTY, ILLINOIS

Emergency Deployment Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 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 of Year			-		-
Fund Balance, End of Year			\$ -		\$ -

DUPAGE COUNTY, ILLINOIS

Dupage Animal Friends Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				2018 Actual
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	
Revenues					
Miscellaneous	\$ -	\$ 70,000	\$ 79,282	\$ 9,282	\$ 51,786
Total Revenues	-	70,000	79,282	9,282	51,786
Expenditures					
General Government					
Personnel Services					
Salaries	26,680	26,680	8,763	17,917	-
Benefits	1,500	1,500	670	830	-
Total Personnel Services	28,180	28,180	9,433	18,747	-
Commodities					
Equipment	2,500	9,500	5,057	4,443	6,204
Other commodities	30,844	31,344	15,843	15,501	11,631
Total Commodities	33,344	40,844	20,900	19,944	17,835
Contractual Services					
Professional services	23,588	59,417	44,596	14,821	33,524
Repairs and maintenance	1,000	2,171	1,170	1,001	-
Travel expenditure	1,100	4,600	2,085	2,515	427
Training and education	500	2,500	1,098	1,402	-
Total Contractual Services	26,188	68,688	48,949	19,739	33,951
Total General Government	87,712	137,712	79,282	58,430	51,786
Capital Outlay					
Capital outlay	530,874	530,874	-	530,874	-
Total Capital Outlay	530,874	530,874	-	530,874	-
Total Expenditures	618,586	668,586	79,282	589,304	51,786
Net Change in Fund Balance	\$ (618,586)	\$ (598,586)	-	\$ 598,586	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ -		\$ -

DUPAGE COUNTY, ILLINOIS

Resource Innovations Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Miscellaneous	\$ -	\$ 381,849	\$ 303,122	\$ (78,727)	\$ -
Total Revenues	-	381,849	303,122	(78,727)	-
Expenditures					
Public Services					
Personnel Services					
Salaries	1,585	82,022	51,512	30,510	187
Benefits	415	27,990	16,148	11,842	37
Total Personnel Services	2,000	110,012	67,660	42,352	224
Commodities					
Equipment	-	1,333	-	1,333	-
Other commodities	-	1,947	775	1,172	-
Total Commodities	-	3,280	775	2,505	-
Contractual Services					
Professional services	-	263,850	229,831	34,019	-
Insurance	-	400	-	400	-
Utilities	-	880	549	331	-
Repairs and maintenance	-	1,600	1,365	235	-
Rentals	-	842	797	45	-
Travel expenditure	-	1,191	1,081	110	-
Training and education	-	922	693	229	-
Other contractual services	-	872	147	725	-
Total Contractual Services	-	270,557	234,463	36,094	-
Total Public Services	2,000	383,849	302,898	80,951	224
Total Expenditures	2,000	383,849	302,898	80,951	224
Net Change in Fund Balance	\$ (2,000)	\$ (2,000)	224	\$ 2,224	(224)
Fund Balance (Deficit), Beginning of Year			(224)		-
Fund Balance (Deficit), End of Year			\$ -		\$ (224)

DUPAGE COUNTY, ILLINOIS

Miscellaneous Local Grants Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Miscellaneous	\$ -	\$ 2,000	\$ 52,000	\$ 50,000	\$ -
Total Revenues	-	2,000	52,000	50,000	-
Expenditures					
Judicial					
Personnel Services					
Salaries	-	5,000	5,000	-	-
Total Personnel Services	-	5,000	5,000	-	-
Commodities					
Equipment	9,458	1,370	1,370	-	-
Other commodities	3,350	1,466	1,466	-	-
Total Commodities	12,808	2,836	2,836	-	-
Contractual Services					
Utilities	3,658	1,354	1,353	1	-
Repairs and maintenance	100	-	-	-	-
Travel expenditure	22,679	31,215	29,757	1,458	1,459
Training and education	10,755	11,595	10,815	780	780
Total Contractual Services	37,192	44,164	41,925	2,239	2,239
Total Judicial	50,000	52,000	49,761	2,239	2,239
Total Expenditures	50,000	52,000	49,761	2,239	2,239
Net Change in Fund Balance	\$ (50,000)	\$ (50,000)	2,239	\$ 52,239	(2,239)
Fund Balance (Deficit), Beginning of Year			(2,239)		-
Fund Balance (Deficit), End of Year			\$ -		\$ (2,239)

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.

DUPAGE COUNTY, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Debt Service Funds (Budgeted Funds Only)

Debt Service Funds *(Budgeted Funds Only)* **cont'd**

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.

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 As of November 30, 2019

	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
Assets					
Cash and investments	\$ 401,099	\$ 3,556,111	\$ 5,096,988	\$ 36,224	\$ 642,314
Receivables					
Taxes	435,243	-	-	-	141,983
State shared revenue receivable	-	-	-	-	-
Interest	1,855	14,713	21,088	150	2,562
Due from other funds	60,961	-	-	-	-
Total Assets	<u>\$ 899,158</u>	<u>\$ 3,570,824</u>	<u>\$ 5,118,076</u>	<u>\$ 36,374</u>	<u>\$ 786,859</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)					
Liabilities					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property taxes levied for a future period	435,243	-	-	-	-
Unavailable other taxes	-	-	-	-	47,883
Total Deferred Inflows of Resources	<u>435,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,883</u>
Fund Balances					
Restricted	463,915	3,570,824	5,118,076	36,374	738,976
Total Fund Balances	<u>463,915</u>	<u>3,570,824</u>	<u>5,118,076</u>	<u>36,374</u>	<u>738,976</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 899,158</u>	 <u>\$ 3,570,824</u>	 <u>\$ 5,118,076</u>	 <u>\$ 36,374</u>	 <u>\$ 786,859</u>

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
\$ 10,378,265	\$ 1,737,895	\$ 2,072,389	\$ 3,735,523	\$ 4	\$ 141,002	\$ 27,797,814
5,078,995	364,867	-	3,761,697	-	147,631	9,930,416
4,833,104	-	-	-	-	-	4,833,104
12,551	6,939	8,574	4,362	-	478	73,272
-	-	-	-	-	-	60,961
<u>\$ 20,302,915</u>	<u>\$ 2,109,701</u>	<u>\$ 2,080,963</u>	<u>\$ 7,501,582</u>	<u>\$ 4</u>	<u>\$ 289,111</u>	<u>\$ 42,695,567</u>
\$ 6,692,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,692,861
<u>6,692,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,692,861</u>
-	-	-	3,737,000	-	146,500	4,318,743
<u>1,651,052</u>	<u>121,622</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,820,557</u>
<u>1,651,052</u>	<u>121,622</u>	<u>-</u>	<u>3,737,000</u>	<u>-</u>	<u>146,500</u>	<u>6,139,300</u>
<u>11,959,002</u>	<u>1,988,079</u>	<u>2,080,963</u>	<u>3,764,582</u>	<u>4</u>	<u>142,611</u>	<u>29,863,406</u>
<u>11,959,002</u>	<u>1,988,079</u>	<u>2,080,963</u>	<u>3,764,582</u>	<u>4</u>	<u>142,611</u>	<u>29,863,406</u>
<u>\$ 20,302,915</u>	<u>\$ 2,109,701</u>	<u>\$ 2,080,963</u>	<u>\$ 7,501,582</u>	<u>\$ 4</u>	<u>\$ 289,111</u>	<u>\$ 42,695,567</u>

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service Funds For the Year Ended November 30, 2019

	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
Revenues					
Taxes					
Property taxes	\$ 445,087	\$ -	\$ -	\$ -	\$ -
County-wide sales tax	-	-	-	-	563,879
Other tax	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-
Investment income	8,883	70,612	82,001	16,458	12,232
Miscellaneous	7,250	-	-	-	-
Total Revenues	<u>461,220</u>	<u>70,612</u>	<u>82,001</u>	<u>16,458</u>	<u>576,111</u>
Expenditures					
Current					
Public works	307,664	-	-	-	-
Debt Service					
Principal	85,000	3,130,000	4,505,000	-	425,000
Interest	53,963	468,160	673,540	3,611,802	145,400
Fiscal agent fees	450	-	-	800	450
Total Expenditures	<u>447,077</u>	<u>3,598,160</u>	<u>5,178,540</u>	<u>3,612,602</u>	<u>570,850</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>14,143</u>	<u>(3,527,548)</u>	<u>(5,096,539)</u>	<u>(3,596,144)</u>	<u>5,261</u>
Other Financing Sources (Uses)					
Transfers in	-	3,600,000	5,181,000	3,615,600	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>3,600,000</u>	<u>5,181,000</u>	<u>3,615,600</u>	<u>-</u>
Net Change in Fund Balances	14,143	72,452	84,461	19,456	5,261
Fund Balances, Beginning of Year	<u>449,772</u>	<u>3,498,372</u>	<u>5,033,615</u>	<u>16,918</u>	<u>733,715</u>
Fund Balances, End of Year	<u>\$ 463,915</u>	<u>\$ 3,570,824</u>	<u>\$ 5,118,076</u>	<u>\$ 36,374</u>	<u>\$ 738,976</u>

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
\$ -	\$ -	\$ -	\$ 3,712,821	\$ -	\$ 147,012	\$ 4,304,920
-	1,459,358	-	-	-	-	2,023,237
19,705,051	-	-	-	-	-	19,705,051
18,094,047	-	-	-	694,630	-	18,788,677
134,403	33,681	33,533	37,757	4	2,551	432,115
-	-	-	-	-	-	7,250
<u>37,933,501</u>	<u>1,493,039</u>	<u>33,533</u>	<u>3,750,578</u>	<u>694,634</u>	<u>149,563</u>	<u>45,261,250</u>
-	-	-	-	-	-	307,664
9,250,000	1,275,000	1,810,000	2,165,000	505,000	90,000	23,240,000
334,153	184,203	94,178	1,462,825	189,078	52,725	7,270,027
-	450	500	-	-	550	3,200
<u>9,584,153</u>	<u>1,459,653</u>	<u>1,904,678</u>	<u>3,627,825</u>	<u>694,078</u>	<u>143,275</u>	<u>30,820,891</u>
<u>28,349,348</u>	<u>33,386</u>	<u>(1,871,145)</u>	<u>122,753</u>	<u>556</u>	<u>6,288</u>	<u>14,440,359</u>
-	-	1,907,600	-	-	-	14,304,200
<u>(28,195,836)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(552)</u>	<u>-</u>	<u>(28,196,388)</u>
<u>(28,195,836)</u>	<u>-</u>	<u>1,907,600</u>	<u>-</u>	<u>(552)</u>	<u>-</u>	<u>(13,892,188)</u>
153,512	33,386	36,455	122,753	4	6,288	548,171
<u>11,805,490</u>	<u>1,954,693</u>	<u>2,044,508</u>	<u>3,641,829</u>	<u>-</u>	<u>136,323</u>	<u>29,315,235</u>
<u>\$ 11,959,002</u>	<u>\$ 1,988,079</u>	<u>\$ 2,080,963</u>	<u>\$ 3,764,582</u>	<u>\$ 4</u>	<u>\$ 142,611</u>	<u>\$ 29,863,406</u>

DUPAGE COUNTY, ILLINOIS

Special Assessment Debt - Water/Sewer System Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 1,182,200	\$ 1,182,200	\$ 445,087	\$ (737,113)	\$ 1,173,413
Investment income	4,100	4,100	8,883	4,783	9,427
Miscellaneous	-	-	7,250	7,250	(40,858)
Total Revenues	1,186,300	1,186,300	461,220	(725,080)	1,141,982
Expenditures					
Public Works					
Contractual Services					
Other contractual services	307,800	307,800	307,664	136	309,788
Total Contractual Services	307,800	307,800	307,664	136	309,788
Other					
Other	-	-	-	-	739,034
Total Other	-	-	-	-	739,034
Total Public Works	307,800	307,800	307,664	136	1,048,822
Debt Service					
Principal	645,037	645,037	85,000	560,037	620,859
Interest	217,000	217,000	53,963	163,037	227,417
Fiscal agent fees	11,900	11,900	450	11,450	1,200
Total Debt Service	873,937	873,937	139,413	734,524	849,476
Total Expenditures	1,181,737	1,181,737	447,077	734,660	1,898,298
Excess (Deficiency) of Revenues Over Expenditures	4,563	4,563	14,143	9,580	(756,316)
Other Financing Uses					
Transfers out	-	-	-	-	(136,966)
Total Other Financing Uses	-	-	-	-	(136,966)
Net Change in Fund Balance	\$ 4,563	\$ 4,563	14,143	\$ 9,580	(893,282)
Fund Balance, Beginning of Year			449,772		1,343,054
Fund Balance, End of Year			\$ 463,915		\$ 449,772

DUPAGE COUNTY, ILLINOIS

1993 General Obligation Refunding Bonds - Jail Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ 7,500	\$ 7,500	\$ 70,612	\$ 63,112	\$ 31,262
Total Revenues	7,500	7,500	70,612	63,112	31,262
Expenditures					
Debt Service					
Principal	3,130,000	3,130,000	3,130,000	-	2,965,000
Interest	470,000	470,000	468,160	1,840	638,820
Total Debt Service	3,600,000	3,600,000	3,598,160	1,840	3,603,820
Total Expenditures	3,600,000	3,600,000	3,598,160	1,840	3,603,820
Excess (Deficiency) of Revenues Over Expenditures	(3,592,500)	(3,592,500)	(3,527,548)	64,952	(3,572,558)
Other Financing Sources					
Transfers in	3,600,000	3,600,000	3,600,000	-	3,685,800
Total Other Financing Sources	3,600,000	3,600,000	3,600,000	-	3,685,800
Net Change in Fund Balance	\$ 7,500	\$ 7,500	72,452	\$ 64,952	113,242
Fund Balance, Beginning of Year			3,498,372		3,385,130
Fund Balance, End of Year			\$ 3,570,824		\$ 3,498,372

DUPAGE COUNTY, ILLINOIS

1993 General Obligation Refunding Bonds - Stormwater Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ 12,000	\$ 12,000	\$ 82,001	\$ 70,001	\$ 43,983
Total Revenues	12,000	12,000	82,001	70,001	43,983
Expenditures					
Debt Service					
Principal	4,505,000	4,505,000	4,505,000	-	4,265,000
Interest	676,000	676,000	673,540	2,460	919,100
Total Debt Service	5,181,000	5,181,000	5,178,540	2,460	5,184,100
Total Expenditures	5,181,000	5,181,000	5,178,540	2,460	5,184,100
Excess (Deficiency) of Revenues Over Expenditures	(5,169,000)	(5,169,000)	(5,096,539)	72,461	(5,140,117)
Other Financing Sources					
Transfers in	5,181,000	5,181,000	5,181,000	-	5,303,520
Total Other Financing Sources	5,181,000	5,181,000	5,181,000	-	5,303,520
Net Change in Fund Balance	\$ 12,000	\$ 12,000	84,461	\$ 72,461	163,403
Fund Balance, Beginning of Year			5,033,615		4,870,212
Fund Balance, End of Year			\$ 5,118,076		\$ 5,033,615

DUPAGE COUNTY, ILLINOIS

2010 A&B Taxable General Obligation Bonds Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ 7,600	\$ 7,600	\$ 16,458	\$ 8,858	\$ 8,971
Total Revenues	7,600	7,600	16,458	8,858	8,971
Expenditures					
Debt Service					
Interest	3,613,800	3,613,800	3,611,802	1,998	3,611,802
Fiscal agent fees	1,800	1,800	800	1,000	600
Total Debt Service	3,615,600	3,615,600	3,612,602	2,998	3,612,402
Total Expenditures	3,615,600	3,615,600	3,612,602	2,998	3,612,402
Excess (Deficiency) of Revenues Over Expenditures	(3,608,000)	(3,608,000)	(3,596,144)	11,856	(3,603,431)
Other Financing Sources					
Transfers in	3,615,600	3,615,600	3,615,600	-	3,612,400
Total Other Financing Sources	3,615,600	3,615,600	3,615,600	-	3,612,400
Net Change in Fund Balance	\$ 7,600	\$ 7,600	19,456	\$ 11,856	8,969
Fund Balance, Beginning of Year			16,918		7,949
Fund Balance, End of Year			\$ 36,374		\$ 16,918

DUPAGE COUNTY, ILLINOIS

2011 General Obligation Refunding Bonds - Drainage Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 563,600	\$ 563,600	\$ 563,879	\$ 279	\$ 565,921
Investment income	2,000	2,000	12,232	10,232	6,106
Total Revenues	565,600	565,600	576,111	10,511	572,027
Expenditures					
Debt Service					
Principal	425,000	425,000	425,000	-	415,000
Interest	147,000	147,000	145,400	1,600	157,850
Fiscal agent fees	1,500	1,500	450	1,050	450
Total Debt Service	573,500	573,500	570,850	2,650	573,300
Total Expenditures	573,500	573,500	570,850	2,650	573,300
Net Change in Fund Balance	\$ (7,900)	\$ (7,900)	5,261	\$ 13,161	(1,273)
Fund Balance, Beginning of Year			733,715		734,988
Fund Balance, End of Year			\$ 738,976		\$ 733,715

DUPAGE COUNTY, ILLINOIS

2015A Transportation Revenue Refunding Bonds Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 19,440,000	\$ 19,440,000	\$ 19,705,051	\$ 265,051	\$ 19,905,705
Intergovernmental revenue	16,401,000	16,401,000	18,094,047	1,693,047	16,814,308
Investment income	23,700	23,700	134,403	110,703	104,149
Total Revenues	35,864,700	35,864,700	37,933,501	2,068,801	36,824,162
Expenditures					
Debt Service					
Principal	9,250,000	9,250,000	9,250,000	-	9,130,000
Interest	336,000	336,000	334,153	1,847	467,408
Total Debt Service	9,586,000	9,586,000	9,584,153	1,847	9,597,408
Total Expenditures	9,586,000	9,586,000	9,584,153	1,847	9,597,408
Excess (Deficiency) of Revenues Over Expenditures	26,278,700	26,278,700	28,349,348	2,070,648	27,226,754
Other Financing Uses					
Transfers out	(26,190,000)	(28,197,000)	(28,195,836)	1,164	(27,069,558)
Total Other Financing Uses	(26,190,000)	(28,197,000)	(28,195,836)	1,164	(27,069,558)
Net Change in Fund Balance	\$ 88,700	\$ (1,918,300)	153,512	\$ 2,071,812	157,196
Fund Balance, Beginning of Year			11,805,490		11,648,294
Fund Balance, End of Year			\$ 11,959,002		\$ 11,805,490

DUPAGE COUNTY, ILLINOIS

2015B General Obligation Refunding Bonds - Drainage Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 1,459,300	\$ 1,459,300	\$ 1,459,358	\$ 58	\$ 1,458,891
Investment income	5,100	5,100	33,681	28,581	16,769
Total Revenues	1,464,400	1,464,400	1,493,039	28,639	1,475,660
Expenditures					
Debt Service					
Principal	1,275,000	1,275,000	1,275,000	-	1,250,000
Interest	186,000	186,000	184,203	1,797	208,453
Fiscal agent fees	1,500	1,500	450	1,050	450
Total Debt Service	1,462,500	1,462,500	1,459,653	2,847	1,458,903
Total Expenditures	1,462,500	1,462,500	1,459,653	2,847	1,458,903
Net Change in Fund Balance	\$ 1,900	\$ 1,900	33,386	\$ 31,486	16,757
Fund Balance, Beginning of Year			1,954,693		1,937,936
Fund Balance, End of Year			\$ 1,988,079		\$ 1,954,693

DUPAGE COUNTY, ILLINOIS

2016 General Obligation Refunding Bonds - Stormwater Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019			Variance With Final Budget Positive (Negative)	2018 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ 9,600	\$ 9,600	\$ 33,533	\$ 23,933	\$ 17,582
Total Revenues	9,600	9,600	33,533	23,933	17,582
Expenditures					
Debt Service					
Principal	1,810,000	1,810,000	1,810,000	-	1,785,000
Interest	96,000	96,000	94,178	1,822	120,241
Fiscal agent fees	1,600	1,600	500	1,100	500
Total Debt Service	1,907,600	1,907,600	1,904,678	2,922	1,905,741
Total Expenditures	1,907,600	1,907,600	1,904,678	2,922	1,905,741
Excess (Deficiency) of Revenues Over Expenditures	(1,898,000)	(1,898,000)	(1,871,145)	26,855	(1,888,159)
Other Financing Sources					
Transfers in	1,907,600	1,907,600	1,907,600	-	1,918,184
Total Other Financing Sources	1,907,600	1,907,600	1,907,600	-	1,918,184
Net Change in Fund Balance	\$ 9,600	\$ 9,600	36,455	\$ 26,855	30,025
Fund Balance, Beginning of Year			2,044,508		2,014,483
Fund Balance, End of Year			\$ 2,080,963		\$ 2,044,508

DUPAGE COUNTY, ILLINOIS

2016 General Obligation Refunding Bonds - Courthouse Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ 3,701,700	\$ 3,701,700	\$ 3,712,821	\$ 11,121	\$ 3,747,420
Investment income	7,900	7,900	37,757	29,857	30,680
Total Revenues	3,709,600	3,709,600	3,750,578	40,978	3,778,100
Expenditures					
Debt Service					
Principal	2,165,000	2,165,000	2,165,000	-	2,060,000
Interest	1,465,000	1,465,000	1,462,825	2,175	1,568,450
Total Debt Service	3,630,000	3,630,000	3,627,825	2,175	3,628,450
Total Expenditures	3,630,000	3,630,000	3,627,825	2,175	3,628,450
Net Change in Fund Balance	\$ 79,600	\$ 79,600	122,753	\$ 43,153	149,650
Fund Balance, Beginning of Year			3,641,829		3,492,179
Fund Balance, End of Year			\$ 3,764,582		\$ 3,641,829

DUPAGE COUNTY, ILLINOIS

2017 General Obligation Debt Certificates Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 694,630	\$ 694,630	\$ -
Investment income	700	700	4	(696)	-
Miscellaneous	696,000	696,000	-	(696,000)	340,479
Total Revenues	696,700	696,700	694,634	(2,066)	340,479
Expenditures					
Debt Service					
Principal	505,000	505,000	505,000	-	240,000
Interest	191,000	191,000	189,078	1,922	101,031
Total Debt Service	696,000	696,000	694,078	1,922	341,031
Total Expenditures	696,000	696,000	694,078	1,922	341,031
Excess (Deficiency) of Revenues Over Expenditures	700	700	556	(144)	(552)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	552
Transfers out	(600)	(600)	(552)	48	-
Total Other Financing Sources (Uses)	(600)	(600)	(552)	48	552
Net Change in Fund Balance	\$ 100	\$ 100	4	\$ (96)	-
Fund Balance, Beginning of Year			-		-
Fund Balance, End of Year			\$ 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
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Taxes	\$ -	\$ -	\$ 147,012	\$ 147,012	\$ -
Investment income	-	-	2,551	2,551	-
Total Revenues	-	-	149,563	149,563	-
Expenditures					
Debt Service					
Principal	-	90,000	90,000	-	-
Interest	-	52,725	52,725	-	-
Fiscal agent fees	-	2,275	550	1,725	-
Total Debt Service	-	145,000	143,275	1,725	-
Total Expenditures	-	145,000	143,275	1,725	-
Excess (Deficiency) of Revenues Over Expenditures	-	(145,000)	6,288	151,288	-
Other Financing Sources					
Transfers in	-	-	-	-	136,323
Total Other Financing Sources	-	-	-	-	136,323
Net Change in Fund Balance	\$ -	\$ (145,000)	6,288	\$ 151,288	136,323
Fund Balance, Beginning of Year			136,323		-
Fund Balance, End of Year			\$ 142,611		\$ 136,323

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.

Du-Comm Construction Project – The Du-Comm construction project is a joint project between the DuPage County Emergency Telephone System Board and DuPage Public Safety Communications (Du-Comm). This fund was established to account for the bond proceeds received from the sale of the 2017 General Obligation Debt Certificates, construction cost reimbursements from Du-Comm, and costs incurred on the construction of the new 9-1-1 facility located on the County's campus.

Special Service Area #35 Lakes of Royce Renaissance/ Special Service Area #38 Nelson Highview – These funds were established to account for costs incurred for construction of a new public water system in the special service areas.

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 As of November 30, 2019

	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
Assets				
Cash and investments	\$ 485,416	\$ 28,913	\$ 98,871	\$ 338,800
Receivables				
Taxes	-	616	-	-
Interest	(34)	120	376	1,402
Accounts, net of allowance for doubtful accounts	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	<u>\$ 485,382</u>	<u>\$ 29,649</u>	<u>\$ 99,247</u>	<u>\$ 340,202</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 75,820	\$ -	\$ -	\$ -
Due to federal, state and other governmental units	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	<u>75,820</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable other taxes	-	308	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>308</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)				
Nonspendable	-	-	-	-
Restricted	409,562	29,341	99,247	340,202
Committed	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	<u>409,562</u>	<u>29,341</u>	<u>99,247</u>	<u>340,202</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 485,382</u>	 <u>\$ 29,649</u>	 <u>\$ 99,247</u>	 <u>\$ 340,202</u>

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
\$ 725,382	\$ 665,252	\$ 886,267	\$ 1,120,172	\$ 918,536	\$ 666,751	\$ 462,143
-	-	-	-	-	-	-
2,652	2,752	3,103	4,795	3,799	2,922	1,972
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 728,034</u>	<u>\$ 668,004</u>	<u>\$ 889,370</u>	<u>\$ 1,124,967</u>	<u>\$ 922,335</u>	<u>\$ 669,673</u>	<u>\$ 464,115</u>
\$ -	\$ -	\$ -	\$ 16,304	\$ -	\$ 23,068	\$ 46,740
-	-	49,510	103,895	-	8,842	-
-	-	-	-	-	-	-
-	-	49,510	120,199	-	31,910	46,740
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
728,034	668,004	839,860	1,004,768	922,335	637,763	417,375
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>728,034</u>	<u>668,004</u>	<u>839,860</u>	<u>1,004,768</u>	<u>922,335</u>	<u>637,763</u>	<u>417,375</u>
<u>\$ 728,034</u>	<u>\$ 668,004</u>	<u>\$ 889,370</u>	<u>\$ 1,124,967</u>	<u>\$ 922,335</u>	<u>\$ 669,673</u>	<u>\$ 464,115</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet - Capital Projects Funds
As of November 30, 2018

	Highway Impact Fee Service Area 9 Fund	County Infrastructure Fund	Du-Comm Construction Project Fund	Special Service Area #35 Lakes of Royce Renaissance Fund
Assets				
Cash and investments	\$ 280,240	\$ 5,895,877	\$ 230,638	\$ 172,935
Receivables				
Taxes	-	-	-	-
Interest	1,089	28,198	464	715
Accounts, net of allowance for doubtful accounts	-	-	-	-
Prepaid items	-	464,919	-	-
Total Assets	<u>\$ 281,329</u>	<u>\$ 6,388,994</u>	<u>\$ 231,102</u>	<u>\$ 173,650</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 102,500	\$ 784,786	\$ 241,769	\$ -
Compensated absences	-	-	-	-
Due to other funds	-	-	-	-
Total Liabilities	<u>102,500</u>	<u>784,786</u>	<u>241,769</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable other taxes	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)				
Nonspendable	-	464,919	-	-
Restricted	178,829	-	-	173,650
Committed	-	5,139,289	-	-
Unassigned	-	-	(10,667)	-
Total Fund Balances (Deficits)	<u>178,829</u>	<u>5,604,208</u>	<u>(10,667)</u>	<u>173,650</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	 <u>\$ 281,329</u>	 <u>\$ 6,388,994</u>	 <u>\$ 231,102</u>	 <u>\$ 173,650</u>

Special Service Area #38 Nelson Highview Fund	Health Department Infrastructure Fund	Total Nonmajor Capital Projects Funds
\$ 2,747	\$ 1,100,675	\$ 14,079,615
-	-	616
11	-	54,336
-	1,087	1,087
-	-	464,919
<u>\$ 2,758</u>	<u>\$ 1,101,762</u>	<u>\$ 14,600,573</u>

\$ -	\$ -	\$ 1,290,987
-	-	162,247
-	38,660	38,660
-	38,660	1,491,894

-	-	308
-	-	308

-	-	464,919
2,758	-	6,451,728
-	1,063,102	6,202,391
-	-	(10,667)
<u>2,758</u>	<u>1,063,102</u>	<u>13,108,371</u>

<u>\$ 2,758</u>	<u>\$ 1,101,762</u>	<u>\$ 14,600,573</u>
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(Concluded)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects Funds
For the Year Ended November 30, 2019

	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
Revenues				
Taxes				
County-wide sales tax	\$ -	\$ 3,746	\$ -	\$ -
Charges for services	-	-	71,910	105,516
Intergovernmental revenue	-	-	-	-
Investment income	25,185	555	1,821	6,883
Total Revenues	<u>25,185</u>	<u>4,301</u>	<u>73,731</u>	<u>112,399</u>
Expenditures				
Current				
General government	94,070	-	-	-
Highway, streets and bridges	-	-	10,578	-
Debt Service				
Capital outlay	91,221	-	-	-
Total Expenditures	<u>185,291</u>	<u>-</u>	<u>10,578</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(160,106)</u>	<u>4,301</u>	<u>63,153</u>	<u>112,399</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(160,106)</u>	<u>4,301</u>	<u>63,153</u>	<u>112,399</u>
Fund Balances (Deficits), Beginning of Year	<u>569,668</u>	<u>25,040</u>	<u>36,094</u>	<u>227,803</u>
Fund Balances (Deficits), End of Year	<u>\$ 409,562</u>	<u>\$ 29,341</u>	<u>\$ 99,247</u>	<u>\$ 340,202</u>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290,383	115,499	446,022	31,524	54,719	100,985	82,458
-	-	-	-	-	-	-
10,015	12,580	9,231	25,942	20,343	17,097	10,049
<u>300,398</u>	<u>128,079</u>	<u>455,253</u>	<u>57,466</u>	<u>75,062</u>	<u>118,082</u>	<u>92,507</u>
-	-	-	-	-	-	-
-	-	-	5,880	-	-	-
-	-	15,000	174,405	77,036	203,779	83,907
-	-	15,000	180,285	77,036	203,779	83,907
<u>300,398</u>	<u>128,079</u>	<u>440,253</u>	<u>(122,819)</u>	<u>(1,974)</u>	<u>(85,697)</u>	<u>8,600</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
300,398	128,079	440,253	(122,819)	(1,974)	(85,697)	8,600
<u>427,636</u>	<u>539,925</u>	<u>399,607</u>	<u>1,127,587</u>	<u>924,309</u>	<u>723,460</u>	<u>408,775</u>
<u>\$ 728,034</u>	<u>\$ 668,004</u>	<u>\$ 839,860</u>	<u>\$ 1,004,768</u>	<u>\$ 922,335</u>	<u>\$ 637,763</u>	<u>\$ 417,375</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Capital Projects Funds
For the Year Ended November 30, 2018

	Highway Impact Fee Service Area 9 Fund	County Infrastructure Fund	Du-Comm Construction Project Fund	Special Service Area #35 Lakes of Royce Renaissance Fund
Revenues				
Taxes				
County-wide sales tax	\$ -	\$ -	\$ -	\$ -
Charges for services	139,179	-	-	-
Intergovernmental revenue	-	-	452,249	-
Investment income	7,187	87,221	5,827	4,309
Total Revenues	<u>146,366</u>	<u>87,221</u>	<u>458,076</u>	<u>4,309</u>
Expenditures				
Current				
General government	-	-	-	-
Highway, streets and bridges	3,699	-	-	-
Debt Service				
Capital outlay	160,300	2,418,930	32,727	-
Total Expenditures	<u>163,999</u>	<u>2,418,930</u>	<u>32,727</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(17,633)</u>	<u>(2,331,709)</u>	<u>425,349</u>	<u>4,309</u>
Other Financing Sources (Uses)				
Transfers in	-	6,130,000	-	-
Transfers out	-	(400,000)	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>5,730,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(17,633)	3,398,291	425,349	4,309
Fund Balances (Deficits), Beginning of Year	<u>196,462</u>	<u>2,205,917</u>	<u>(436,016)</u>	<u>169,341</u>
Fund Balances (Deficits), End of Year	<u>\$ 178,829</u>	<u>\$ 5,604,208</u>	<u>\$ (10,667)</u>	<u>\$ 173,650</u>

Special Service Area #38 Nelson Highview Fund	Health Department Infrastructure Fund	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ 3,746
-	-	1,438,195
-	-	452,249
<u>52</u>	<u>17,776</u>	<u>262,073</u>
<u>52</u>	<u>17,776</u>	<u>2,156,263</u>
-	-	94,070
-	-	20,157
-	<u>190,365</u>	<u>3,447,670</u>
-	<u>190,365</u>	<u>3,561,897</u>
<u>52</u>	<u>(172,589)</u>	<u>(1,405,634)</u>
-	-	6,130,000
-	-	<u>(400,000)</u>
-	-	<u>5,730,000</u>
52	(172,589)	4,324,366
<u>2,706</u>	<u>1,235,691</u>	<u>8,784,005</u>
<u>\$ 2,758</u>	<u>\$ 1,063,102</u>	<u>\$ 13,108,371</u>

(Concluded)

DUPAGE COUNTY, ILLINOIS

2010 Taxable General Obligation Bond Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ 577,803
Investment income	-	-	25,185	25,185	34,819
Total Revenues	-	-	25,185	25,185	612,622
Expenditures					
General Government					
Contractual Services					
Professional services	551,598	431,768	94,070	337,698	259,142
Other contractual services	-	-	-	-	7,500
Total Contractual Services	551,598	431,768	94,070	337,698	266,642
Total General Government	551,598	431,768	94,070	337,698	266,642
Capital Outlay					
Capital outlay	-	119,830	91,221	28,609	1,871,718
Total Capital Outlay	-	119,830	91,221	28,609	1,871,718
Total Expenditures	551,598	551,598	185,291	366,307	2,138,360
Net Change in Fund Balance	<u>\$ (551,598)</u>	<u>\$ (551,598)</u>	(160,106)	<u>\$ 391,492</u>	(1,525,738)
Fund Balance, Beginning of Year			569,668		2,095,406
Fund Balance, End of Year			<u>\$ 409,562</u>		<u>\$ 569,668</u>

DUPAGE COUNTY, ILLINOIS

Highway Impact Fees Administration Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 37,500	\$ 37,500	\$ 71,910	\$ 34,410	\$ 36,715
Investment income	1,250	1,250	1,821	571	2,009
Total Revenues	38,750	38,750	73,731	34,981	38,724
Expenditures					
Highways, Streets and Bridges					
Contractual Services					
Professional services	30,000	30,000	9,258	20,742	193,034
Matching funds / contributions	-	-	-	-	10,000
Other contractual services	28,820	19,239	1,320	17,919	5,034
Total Contractual Services	58,820	49,239	10,578	38,661	208,068
Total Highways, Streets and Bridges	58,820	49,239	10,578	38,661	208,068
Capital Outlay					
Capital outlay	4,691,602	4,286,787	-	4,286,787	-
Total Capital Outlay	4,691,602	4,286,787	-	4,286,787	-
Total Expenditures	4,750,422	4,336,026	10,578	4,325,448	208,068
Net Change in Fund Balance	\$ (4,711,672)	\$ (4,297,276)	63,153	\$ 4,360,429	(169,344)
Fund Balance, Beginning of Year			36,094		205,438
Fund Balance, End of Year			\$ 99,247		\$ 36,094

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 1 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 75,000	\$ 75,000	\$ 105,516	\$ 30,516	\$ 29,539
Investment income	2,500	2,500	6,883	4,383	2,058
Total Revenues	77,500	77,500	112,399	34,899	31,597
Expenditures					
Capital Outlay					
Capital outlay	-	32,250	-	32,250	-
Total Capital Outlay	-	32,250	-	32,250	-
Total Expenditures	-	32,250	-	32,250	-
Net Change in Fund Balance	\$ 77,500	\$ 45,250	112,399	\$ 67,149	31,597
Fund Balance, Beginning of Year			227,803		196,206
Fund Balance, End of Year			\$ 340,202		\$ 227,803

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 2 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 112,500	\$ 112,500	\$ 290,383	\$ 177,883	\$ 57,643
Investment income	3,750	3,750	10,015	6,265	3,554
Total Revenues	116,250	116,250	300,398	184,148	61,197
Expenditures					
Total Expenditures	-	-	-	-	-
Net Change in Fund Balance	\$ 116,250	\$ 116,250	300,398	\$ 184,148	61,197
Fund Balance, Beginning of Year			427,636		366,439
Fund Balance, End of Year			\$ 728,034		\$ 427,636

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 3 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 60,000	\$ 60,000	\$ 115,499	\$ 55,499	\$ 57,683
Investment income	2,000	2,000	12,580	10,580	4,838
Total Revenues	62,000	62,000	128,079	66,079	62,521
Expenditures					
Total Expenditures	-	-	-	-	-
Net Change in Fund Balance	\$ 62,000	\$ 62,000	128,079	\$ 66,079	62,521
Fund Balance, Beginning of Year			539,925		477,404
Fund Balance, End of Year			\$ 668,004		\$ 539,925

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 4 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 45,000	\$ 45,000	\$ 446,022	\$ 401,022	\$ 3,500
Investment income	1,500	1,500	9,231	7,731	3,863
Total Revenues	46,500	46,500	455,253	408,753	7,363
Expenditures					
Capital Outlay					
Capital outlay	135,000	135,000	15,000	120,000	-
Total Capital Outlay	135,000	135,000	15,000	120,000	-
Total Expenditures	135,000	135,000	15,000	120,000	-
Net Change in Fund Balance	\$ (88,500)	\$ (88,500)	440,253	\$ 528,753	7,363
Fund Balance, Beginning of Year			399,607		392,244
Fund Balance, End of Year			\$ 839,860		\$ 399,607

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 5 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 37,500	\$ 37,500	\$ 31,524	\$ (5,976)	\$ 47,208
Investment income	1,250	1,250	25,942	24,692	10,518
Total Revenues	38,750	38,750	57,466	18,716	57,726
Expenditures					
Capital Outlay					
Contractual Services					
Other contractual services	-	5,880	5,880	-	-
Total Contractual Services	-	5,880	5,880	-	-
Capital outlay	346,000	346,000	174,405	171,595	-
Total Capital Outlay	346,000	346,000	174,405	171,595	-
Total Expenditures	346,000	351,880	180,285	171,595	-
Net Change in Fund Balance	\$ (307,250)	\$ (313,130)	(122,819)	\$ 190,311	57,726
Fund Balance, Beginning of Year			1,127,587		1,069,861
Fund Balance, End of Year			<u>\$ 1,004,768</u>		<u>\$ 1,127,587</u>

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 6 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 37,500	\$ 37,500	\$ 54,719	\$ 17,219	\$ 157,294
Investment income	1,250	1,250	20,343	19,093	7,825
Total Revenues	38,750	38,750	75,062	36,312	165,119
Expenditures					
Capital Outlay					
Capital outlay	60,000	102,037	77,036	25,001	32,964
Total Capital Outlay	60,000	102,037	77,036	25,001	32,964
Total Expenditures	60,000	102,037	77,036	25,001	32,964
Net Change in Fund Balance	\$ (21,250)	\$ (63,287)	(1,974)	\$ 61,313	132,155
Fund Balance, Beginning of Year			924,309		792,154
Fund Balance, End of Year			<u>\$ 922,335</u>		<u>\$ 924,309</u>

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 7 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 75,000	\$ 75,000	\$ 100,985	\$ 25,985	\$ 88,479
Investment income	2,500	2,500	17,097	14,597	6,203
Total Revenues	77,500	77,500	118,082	40,582	94,682
Expenditures					
Capital Outlay					
Capital outlay	60,000	208,530	203,779	4,751	-
Total Capital Outlay	60,000	208,530	203,779	4,751	-
Total Expenditures	60,000	208,530	203,779	4,751	-
Net Change in Fund Balance	\$ 17,500	\$ (131,030)	(85,697)	\$ 45,333	94,682
Fund Balance, Beginning of Year			723,460		628,778
Fund Balance, End of Year			\$ 637,763		\$ 723,460

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 8 Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Charges for services	\$ 82,500	\$ 82,500	\$ 82,458	\$ (42)	\$ 101,296
Investment income	2,750	2,750	10,049	7,299	3,729
Total Revenues	85,250	85,250	92,507	7,257	105,025
Expenditures					
Capital Outlay					
Capital outlay	84,000	135,998	83,907	52,091	8,082
Total Capital Outlay	84,000	135,998	83,907	52,091	8,082
Total Expenditures	84,000	135,998	83,907	52,091	8,082
Net Change in Fund Balance	\$ 1,250	\$ (50,748)	8,600	\$ 59,348	96,943
Fund Balance, Beginning of Year			408,775		311,832
Fund Balance, End of Year			\$ 417,375		\$ 408,775

DUPAGE COUNTY, ILLINOIS

Highway Impact Fee Service Area 9 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ 4,110
Charges for services	187,500	187,500	139,179	(48,321)	154,911
Investment income	6,250	6,250	7,187	937	4,689
Total Revenues	<u>193,750</u>	<u>193,750</u>	<u>146,366</u>	<u>(47,384)</u>	<u>163,710</u>
Expenditures					
Highways, Streets and Bridges					
Contractual Services					
Other contractual services	-	43,701	3,699	40,002	-
Total Contractual Services	<u>-</u>	<u>43,701</u>	<u>3,699</u>	<u>40,002</u>	<u>-</u>
Total Highways, Streets and Bridges	<u>-</u>	<u>43,701</u>	<u>3,699</u>	<u>40,002</u>	<u>-</u>
Capital Outlay					
Capital outlay	290,000	380,000	160,300	219,700	526,855
Total Capital Outlay	<u>290,000</u>	<u>380,000</u>	<u>160,300</u>	<u>219,700</u>	<u>526,855</u>
Total Expenditures	<u>290,000</u>	<u>423,701</u>	<u>163,999</u>	<u>259,702</u>	<u>526,855</u>
Net Change in Fund Balance	<u>\$ (96,250)</u>	<u>\$ (229,951)</u>	<u>(17,633)</u>	<u>\$ 212,318</u>	<u>(363,145)</u>
Fund Balance, Beginning of Year			<u>196,462</u>		<u>559,607</u>
Fund Balance, End of Year			<u>\$ 178,829</u>		<u>\$ 196,462</u>

DUPAGE COUNTY, ILLINOIS

County Infrastructure Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ -	\$ -	\$ 87,221	\$ 87,221	\$ 36,357
Total Revenues	-	-	87,221	87,221	36,357
Expenditures					
General Government					
Contractual Services					
Professional services	-	75,985	-	75,985	-
Other contractual services	70,000	233,657	-	233,657	-
Total Contractual Services	70,000	309,642	-	309,642	-
Total General Government	70,000	309,642	-	309,642	-
Capital Outlay					
Capital outlay	3,801,209	4,026,567	2,418,930	1,607,637	2,272,397
Total Capital Outlay	3,801,209	4,026,567	2,418,930	1,607,637	2,272,397
Total Expenditures	3,871,209	4,336,209	2,418,930	1,917,279	2,272,397
Excess (Deficiency) of Revenues Over Expenditures	(3,871,209)	(4,336,209)	(2,331,709)	2,004,500	(2,236,040)
Other Financing Sources (Uses)					
Transfers in	2,200,000	2,200,000	6,130,000	3,930,000	2,200,000
Transfers out	(400,000)	(400,000)	(400,000)	-	(400,000)
Total Other Financing Sources (Uses)	1,800,000	1,800,000	5,730,000	3,930,000	1,800,000
Net Change in Fund Balance	<u>\$ (2,071,209)</u>	<u>\$ (2,536,209)</u>	3,398,291	<u>\$ 5,934,500</u>	(436,040)
Fund Balance, Beginning of Year			2,205,917		2,641,957
Fund Balance, End of Year			<u>\$ 5,604,208</u>		<u>\$ 2,205,917</u>

DUPAGE COUNTY, ILLINOIS

Du-Comm Construction Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2019
With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 305,226	\$ 452,249	\$ 147,023	\$ 1,801,042
Investment income	-	-	5,827	5,827	58,617
Total Revenues	-	305,226	458,076	152,850	1,859,659
Expenditures					
Debt Service					
Issuance costs	-	-	-	-	50,000
Total Debt Service	-	-	-	-	50,000
Capital Outlay					
Capital outlay	-	305,226	32,727	272,499	9,207,307
Total Capital Outlay	-	305,226	32,727	272,499	9,207,307
Total Expenditures	-	305,226	32,727	272,499	9,257,307
Excess (Deficiency) of Revenues Over Expenditures	-	-	425,349	425,349	(7,397,648)
Other Financing Sources					
Transfers in	-	-	-	-	350,000
Long term debt issued	-	-	-	-	7,500,000
Total Other Financing Sources	-	-	-	-	7,850,000
Net Change in Fund Balance	\$ -	\$ -	425,349	\$ 425,349	452,352
Fund Balance (Deficit), Beginning of Year			(436,016)		(888,368)
Fund Balance (Deficit), End of Year			<u>\$ (10,667)</u>		<u>\$ (436,016)</u>

DUPAGE COUNTY, ILLINOIS

Special Service Area #35 Lakes of Royce Renaissance Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ 2,900	\$ 2,900	\$ 4,309	\$ 1,409	\$ 6,203
Miscellaneous	-	-	-	-	43,178
Total Revenues	2,900	2,900	4,309	1,409	49,381
Expenditures					
Capital Outlay					
Capital outlay	-	-	-	-	445,164
Total Capital Outlay	-	-	-	-	445,164
Total Expenditures	-	-	-	-	445,164
Net Change in Fund Balance	\$ 2,900	\$ 2,900	4,309	\$ 1,409	(395,783)
Fund Balance, Beginning of Year			169,341		565,124
Fund Balance, End of Year			\$ 173,650		\$ 169,341

DUPAGE COUNTY, ILLINOIS

Special Service Area #38 Nelson Highview Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ 10	\$ 10	\$ 52	\$ 42	\$ 26
Total Revenues	10	10	52	42	26
Expenditures					
Total Expenditures	-	-	-	-	-
Net Change in Fund Balance	\$ 10	\$ 10	52	\$ 42	26
Fund Balance, Beginning of Year			2,706		2,680
Fund Balance, End of Year			\$ 2,758		\$ 2,706

DUPAGE COUNTY, ILLINOIS

Health Department Infrastructure Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2019
 With Comparative Actual Amounts for the Year Ended November 30, 2018

	2019				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2018 Actual
Revenues					
Investment income	\$ -	\$ -	\$ 17,776	\$ 17,776	\$ 14,388
Miscellaneous	-	-	-	-	459,245
Total Revenues	-	-	17,776	17,776	473,633
Expenditures					
Capital Outlay					
Capital outlay	1,000,000	1,000,000	190,365	809,635	1,776,962
Total Capital Outlay	1,000,000	1,000,000	190,365	809,635	1,776,962
Total Expenditures	1,000,000	1,000,000	190,365	809,635	1,776,962
Excess (Deficiency) of Revenues Over Expenditures	(1,000,000)	(1,000,000)	(172,589)	827,411	(1,303,329)
Other Financing Sources					
Transfers in	-	-	-	-	500,000
Sale of capital assets	-	-	-	-	821,907
Total Other Financing Sources	-	-	-	-	1,321,907
Net Change in Fund Balance	<u>\$ (1,000,000)</u>	<u>\$ (1,000,000)</u>	(172,589)	<u>\$ 827,411</u>	18,578
Fund Balance, Beginning of Year			<u>1,235,691</u>		<u>1,217,113</u>
Fund Balance, End of Year			<u>\$ 1,063,102</u>		<u>\$ 1,235,691</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
As of November 30, 2019

	County Collector	County Treasurer	Clerk of the Circuit Court	County Sheriff	Other
Assets					
Cash and investments	\$ 23,510,445	\$ 5,924,609	\$ 15,377,218	\$ 7,772,840	\$ 2,312,515
Accrued interest	-	14,757	54,586	-	-
Restricted cash	-	-	-	-	117,914
Due from federal, state and other governmental units	-	78,724	-	-	-
Due from other funds	4,824	-	9,573,607	-	-
Total Assets	<u>\$ 23,515,269</u>	<u>\$ 6,018,090</u>	<u>\$ 25,005,411</u>	<u>\$ 7,772,840</u>	<u>\$ 2,430,429</u>
Liabilities					
Due to federal, state and other governmental units	\$ 18,977,080	\$ 3,685,191	\$ -	\$ -	\$ -
Due to other funds	4,824	-	9,573,607	-	-
Due to primary government	998,708	-	-	-	-
Other liabilities	3,534,657	2,332,899	15,431,804	7,772,840	2,430,429
Total Liabilities	<u>\$ 23,515,269</u>	<u>\$ 6,018,090</u>	<u>\$ 25,005,411</u>	<u>\$ 7,772,840</u>	<u>\$ 2,430,429</u>

Agency Total	Inter-Agency Elimination	Total
\$ 54,897,627	\$ -	\$ 54,897,627
69,343	-	69,343
117,914	-	117,914
78,724	-	78,724
9,578,431	(9,578,431)	-
<u>\$ 64,742,039</u>	<u>\$ (9,578,431)</u>	<u>\$ 55,163,608</u>

\$ 22,662,271	\$ -	\$ 22,662,271
9,578,431	(9,578,431)	-
998,708	-	998,708
31,502,629	-	31,502,629
<u>\$ 64,742,039</u>	<u>\$ (9,578,431)</u>	<u>\$ 55,163,608</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
County Collector				
<u>General</u>				
Assets				
Cash and investments	\$ 27,348,590	\$ 5,893,891,083	\$ 5,897,737,191	\$ 23,502,482
Total Assets	<u>\$ 27,348,590</u>	<u>\$ 5,893,891,083</u>	<u>\$ 5,897,737,191</u>	<u>\$ 23,502,482</u>
Liabilities				
Due to federal, state and other governmental units	\$ 24,670,627	\$ 5,885,330,154	\$ 5,891,023,701	\$ 18,977,080
Due to other funds	4,014	4,824	4,014	4,824
Due to primary government	431,004	998,708	431,004	998,708
Other liabilities	2,242,945	7,557,397	6,278,472	3,521,870
Total Liabilities	<u>\$ 27,348,590</u>	<u>\$ 5,893,891,083</u>	<u>\$ 5,897,737,191</u>	<u>\$ 23,502,482</u>
<u>Bankruptcy Escrow</u>				
Assets				
Cash and investments	\$ 7,963	\$ 814,884	\$ 814,884	\$ 7,963
Due from other funds	4,014	4,824	4,014	4,824
Total Assets	<u>\$ 11,977</u>	<u>\$ 819,708</u>	<u>\$ 818,898</u>	<u>\$ 12,787</u>
Liabilities				
Other liabilities	\$ 11,977	\$ 819,708	\$ 818,898	\$ 12,787
Total Liabilities	<u>\$ 11,977</u>	<u>\$ 819,708</u>	<u>\$ 818,898</u>	<u>\$ 12,787</u>
<u>Total - All County Collector's Agency Funds</u>				
Assets				
Cash and investments	\$ 27,356,553	\$ 5,894,705,967	\$ 5,898,552,075	\$ 23,510,445
Due from other funds	4,014	4,824	4,014	4,824
Total Assets	<u>\$ 27,360,567</u>	<u>\$ 5,894,710,791</u>	<u>\$ 5,898,556,089</u>	<u>\$ 23,515,269</u>
Liabilities				
Due to federal, state and other governmental units	\$ 24,670,627	\$ 5,885,330,154	\$ 5,891,023,701	\$ 18,977,080
Due to other funds	4,014	4,824	4,014	4,824
Due to primary government	431,004	998,708	431,004	998,708
Other liabilities	2,254,922	8,377,105	7,097,370	3,534,657
Total Liabilities	<u>\$ 27,360,567</u>	<u>\$ 5,894,710,791</u>	<u>\$ 5,898,556,089</u>	<u>\$ 23,515,269</u>
County Treasurer				
<u>Escrow</u>				
Assets				
Cash and investments	\$ 188,561	\$ 87,882	\$ 115,955	\$ 160,488
Total Assets	<u>\$ 188,561</u>	<u>\$ 87,882</u>	<u>\$ 115,955</u>	<u>\$ 160,488</u>
Liabilities				
Other liabilities	\$ 188,561	\$ 87,882	\$ 115,955	\$ 160,488
Total Liabilities	<u>\$ 188,561</u>	<u>\$ 87,882</u>	<u>\$ 115,955</u>	<u>\$ 160,488</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
County Treasurer (cont.)				
<u>Township Projects</u>				
Assets				
Cash and investments	\$ 3,353,986	\$ 1,246,174	\$ 1,008,450	\$ 3,591,710
Accrued interest	2,071	14,756	2,070	14,757
Due from federal, state and other governmental units	47,560	78,723	47,559	78,724
Total Assets	<u>\$ 3,403,617</u>	<u>\$ 1,339,653</u>	<u>\$ 1,058,079</u>	<u>\$ 3,685,191</u>
Liabilities				
Accounts payable	\$ 19,566	\$ -	\$ 19,566	\$ -
Due to federal, state and other governmental units	3,384,051	1,339,653	1,038,513	3,685,191
Total Liabilities	<u>\$ 3,403,617</u>	<u>\$ 1,339,653</u>	<u>\$ 1,058,079</u>	<u>\$ 3,685,191</u>
<u>Condemnation</u>				
Assets				
Cash and investments	\$ 2,084,807	\$ 1,290,979	\$ 1,983,161	\$ 1,392,625
Total Assets	<u>\$ 2,084,807</u>	<u>\$ 1,290,979</u>	<u>\$ 1,983,161</u>	<u>\$ 1,392,625</u>
Liabilities				
Other liabilities	\$ 2,084,807	\$ 1,290,979	\$ 1,983,161	\$ 1,392,625
Total Liabilities	<u>\$ 2,084,807</u>	<u>\$ 1,290,979</u>	<u>\$ 1,983,161</u>	<u>\$ 1,392,625</u>
<u>Employee's Special Wage Deduction</u>				
Assets				
Cash and investments	\$ 23,222	\$ 247,731	\$ 248,185	\$ 22,768
Total Assets	<u>\$ 23,222</u>	<u>\$ 247,731</u>	<u>\$ 248,185</u>	<u>\$ 22,768</u>
Liabilities				
Other liabilities	\$ 23,222	\$ 247,731	\$ 248,185	\$ 22,768
Total Liabilities	<u>\$ 23,222</u>	<u>\$ 247,731</u>	<u>\$ 248,185</u>	<u>\$ 22,768</u>
<u>Sale in Error Interest</u>				
Assets				
Cash and investments	\$ 609,260	\$ 111,621	\$ 113,061	\$ 607,820
Total Assets	<u>\$ 609,260</u>	<u>\$ 111,621</u>	<u>\$ 113,061</u>	<u>\$ 607,820</u>
Liabilities				
Other liabilities	\$ 609,260	\$ 111,621	\$ 113,061	\$ 607,820
Total Liabilities	<u>\$ 609,260</u>	<u>\$ 111,621</u>	<u>\$ 113,061</u>	<u>\$ 607,820</u>
<u>Domestic Relations Legal</u>				
Assets				
Cash and investments	\$ 92,154	\$ 211,242	\$ 217,857	\$ 85,539
Total Assets	<u>\$ 92,154</u>	<u>\$ 211,242</u>	<u>\$ 217,857</u>	<u>\$ 85,539</u>
Liabilities				
Other liabilities	\$ 92,154	\$ 211,242	\$ 217,857	\$ 85,539
Total Liabilities	<u>\$ 92,154</u>	<u>\$ 211,242</u>	<u>\$ 217,857</u>	<u>\$ 85,539</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
County Treasurer (cont.)				
<u>Kogen Trust Agreement</u>				
Assets				
Cash and investments	\$ 19,149	\$ 31	\$ -	\$ 19,180
Total Assets	<u>\$ 19,149</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ 19,180</u>
Liabilities				
Other liabilities	\$ 19,149	\$ 31	\$ -	\$ 19,180
Total Liabilities	<u>\$ 19,149</u>	<u>\$ 31</u>	<u>\$ -</u>	<u>\$ 19,180</u>
<u>Local Law Drug Enforcement</u>				
Assets				
Cash and investments	\$ 37,032	\$ 7,447	\$ -	\$ 44,479
Total Assets	<u>\$ 37,032</u>	<u>\$ 7,447</u>	<u>\$ -</u>	<u>\$ 44,479</u>
Liabilities				
Other liabilities	\$ 37,032	\$ 7,447	\$ -	\$ 44,479
Total Liabilities	<u>\$ 37,032</u>	<u>\$ 7,447</u>	<u>\$ -</u>	<u>\$ 44,479</u>
<u>Total - All County Treasurer's Agency Funds</u>				
Assets				
Cash and investments	\$ 6,408,171	\$ 3,203,107	\$ 3,686,669	\$ 5,924,609
Accrued interest	2,071	14,756	2,070	14,757
Due from federal, state and other governmental units	47,560	78,723	47,559	78,724
Total Assets	<u>\$ 6,457,802</u>	<u>\$ 3,296,586</u>	<u>\$ 3,736,298</u>	<u>\$ 6,018,090</u>
Liabilities				
Accounts payable	\$ 19,566	\$ -	\$ 19,566	\$ -
Due to federal, state and other governmental units	3,384,051	1,339,653	1,038,513	3,685,191
Other liabilities	3,054,185	1,956,933	2,678,219	2,332,899
Total Liabilities	<u>\$ 6,457,802</u>	<u>\$ 3,296,586</u>	<u>\$ 3,736,298</u>	<u>\$ 6,018,090</u>
Clerk of the Circuit Court				
<u>Criminal Traffic</u>				
Assets				
Cash and investments	\$ 2,949,115	\$ 49,357,656	\$ 49,125,032	\$ 3,181,739
Due from other funds	8,683,012	-	-	8,683,012
Total Assets	<u>\$ 11,632,127</u>	<u>\$ 49,357,656</u>	<u>\$ 49,125,032</u>	<u>\$ 11,864,751</u>
Liabilities				
Other liabilities	\$ 11,632,127	\$ 49,357,656	\$ 49,125,032	\$ 11,864,751
Total Liabilities	<u>\$ 11,632,127</u>	<u>\$ 49,357,656</u>	<u>\$ 49,125,032</u>	<u>\$ 11,864,751</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
Clerk of the Circuit Court (cont.)				
<u>Bond</u>				
Assets				
Cash and investments	\$ 849,922	\$ 1,663,410	\$ 692,720	\$ 1,820,612
Due from other funds	790,595	-	-	790,595
Total Assets	<u>\$ 1,640,517</u>	<u>\$ 1,663,410</u>	<u>\$ 692,720</u>	<u>\$ 2,611,207</u>
Liabilities				
Other liabilities	\$ 1,640,517	\$ 1,663,410	\$ 692,720	\$ 2,611,207
Total Liabilities	<u>\$ 1,640,517</u>	<u>\$ 1,663,410</u>	<u>\$ 692,720</u>	<u>\$ 2,611,207</u>
<u>Civil Fee</u>				
Assets				
Cash and investments	\$ 1,104,515	\$ 9,709,379	\$ 9,993,542	\$ 820,352
Total Assets	<u>\$ 1,104,515</u>	<u>\$ 9,709,379</u>	<u>\$ 9,993,542</u>	<u>\$ 820,352</u>
Liabilities				
Due to other funds	\$ 100,000	\$ -	\$ -	\$ 100,000
Other liabilities	1,004,515	9,709,379	9,993,542	720,352
Total Liabilities	<u>\$ 1,104,515</u>	<u>\$ 9,709,379</u>	<u>\$ 9,993,542</u>	<u>\$ 820,352</u>
<u>Investment</u>				
Assets				
Cash and investments	\$ 9,387,237	\$ 169,166	\$ 1,888	\$ 9,554,515
Accrued interest	41,076	54,586	41,076	54,586
Due from other funds	100,000	-	-	100,000
Total Assets	<u>\$ 9,528,313</u>	<u>\$ 223,752</u>	<u>\$ 42,964</u>	<u>\$ 9,709,101</u>
Liabilities				
Due to other funds	\$ 9,473,607	\$ -	\$ -	\$ 9,473,607
Other liabilities	54,706	223,752	42,964	235,494
Total Liabilities	<u>\$ 9,528,313</u>	<u>\$ 223,752</u>	<u>\$ 42,964</u>	<u>\$ 9,709,101</u>
Total - All Clerk of the Circuit Court's Agency Funds				
Assets				
Cash and investments	\$ 14,290,789	\$ 60,899,611	\$ 59,813,182	\$ 15,377,218
Accrued interest	41,076	54,586	41,076	54,586
Due from other funds	9,573,607	-	-	9,573,607
Total Assets	<u>\$ 23,905,472</u>	<u>\$ 60,954,197</u>	<u>\$ 59,854,258</u>	<u>\$ 25,005,411</u>
Liabilities				
Due to other funds	\$ 9,573,607	\$ -	\$ -	\$ 9,573,607
Other liabilities	14,331,865	60,954,197	59,854,258	15,431,804
Total Liabilities	<u>\$ 23,905,472</u>	<u>\$ 60,954,197</u>	<u>\$ 59,854,258</u>	<u>\$ 25,005,411</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
County Sheriff				
<u>Chancery Sales</u>				
Assets				
Cash and investments	\$ 5,394,245	\$ 28,461,987	\$ 30,760,145	\$ 3,096,087
Total Assets	<u>\$ 5,394,245</u>	<u>\$ 28,461,987</u>	<u>\$ 30,760,145</u>	<u>\$ 3,096,087</u>
Liabilities				
Other liabilities	\$ 5,394,245	\$ 28,461,987	\$ 30,760,145	\$ 3,096,087
Total Liabilities	<u>\$ 5,394,245</u>	<u>\$ 28,461,987</u>	<u>\$ 30,760,145</u>	<u>\$ 3,096,087</u>
<u>Commissary</u>				
Assets				
Cash and investments	\$ 2,621,121	\$ 1,085,580	\$ 1,359,592	\$ 2,347,109
Total Assets	<u>\$ 2,621,121</u>	<u>\$ 1,085,580</u>	<u>\$ 1,359,592</u>	<u>\$ 2,347,109</u>
Liabilities				
Other liabilities	\$ 2,621,121	\$ 1,085,580	\$ 1,359,592	\$ 2,347,109
Total Liabilities	<u>\$ 2,621,121</u>	<u>\$ 1,085,580</u>	<u>\$ 1,359,592</u>	<u>\$ 2,347,109</u>
<u>Inmate Special</u>				
Assets				
Cash and investments	\$ 152,071	\$ 1,274,034	\$ 1,364,241	\$ 61,864
Total Assets	<u>\$ 152,071</u>	<u>\$ 1,274,034</u>	<u>\$ 1,364,241</u>	<u>\$ 61,864</u>
Liabilities				
Other liabilities	\$ 152,071	\$ 1,274,034	\$ 1,364,241	\$ 61,864
Total Liabilities	<u>\$ 152,071</u>	<u>\$ 1,274,034</u>	<u>\$ 1,364,241</u>	<u>\$ 61,864</u>
<u>Arson Task Force</u>				
Assets				
Cash and investments	\$ 4,099	\$ 2,400	\$ 1,790	\$ 4,709
Total Assets	<u>\$ 4,099</u>	<u>\$ 2,400</u>	<u>\$ 1,790</u>	<u>\$ 4,709</u>
Liabilities				
Other liabilities	\$ 4,099	\$ 2,400	\$ 1,790	\$ 4,709
Total Liabilities	<u>\$ 4,099</u>	<u>\$ 2,400</u>	<u>\$ 1,790</u>	<u>\$ 4,709</u>
<u>Investigative</u>				
Assets				
Cash and investments	\$ 40,571	\$ 14,295	\$ 4,769	\$ 50,097
Total Assets	<u>\$ 40,571</u>	<u>\$ 14,295</u>	<u>\$ 4,769</u>	<u>\$ 50,097</u>
Liabilities				
Other liabilities	\$ 40,571	\$ 14,295	\$ 4,769	\$ 50,097
Total Liabilities	<u>\$ 40,571</u>	<u>\$ 14,295</u>	<u>\$ 4,769</u>	<u>\$ 50,097</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
County Sheriff (cont.)				
<u>Federal Law Enforcement Treasury</u>				
Assets				
Cash and investments	\$ 395,732	\$ 758,534	\$ 732,330	\$ 421,936
Total Assets	<u>\$ 395,732</u>	<u>\$ 758,534</u>	<u>\$ 732,330</u>	<u>\$ 421,936</u>
Liabilities				
Other liabilities	\$ 395,732	\$ 758,534	\$ 732,330	\$ 421,936
Total Liabilities	<u>\$ 395,732</u>	<u>\$ 758,534</u>	<u>\$ 732,330</u>	<u>\$ 421,936</u>
<u>Drug Traffic Prevention (State)</u>				
Assets				
Cash and investments	\$ 69,523	\$ 26,000	\$ 40,890	\$ 54,633
Total Assets	<u>\$ 69,523</u>	<u>\$ 26,000</u>	<u>\$ 40,890</u>	<u>\$ 54,633</u>
Liabilities				
Other liabilities	\$ 69,523	\$ 26,000	\$ 40,890	\$ 54,633
Total Liabilities	<u>\$ 69,523</u>	<u>\$ 26,000</u>	<u>\$ 40,890</u>	<u>\$ 54,633</u>
<u>Sheriff's Administrative</u>				
Assets				
Cash and investments	\$ 5,084	\$ 11,480	\$ 12,626	\$ 3,938
Total Assets	<u>\$ 5,084</u>	<u>\$ 11,480</u>	<u>\$ 12,626</u>	<u>\$ 3,938</u>
Liabilities				
Other liabilities	\$ 5,084	\$ 11,480	\$ 12,626	\$ 3,938
Total Liabilities	<u>\$ 5,084</u>	<u>\$ 11,480</u>	<u>\$ 12,626</u>	<u>\$ 3,938</u>
<u>Federal Drug Traffic Seizure</u>				
Assets				
Cash and investments	\$ 11,875	\$ 188	\$ 12,062	\$ 1
Total Assets	<u>\$ 11,875</u>	<u>\$ 188</u>	<u>\$ 12,062</u>	<u>\$ 1</u>
Liabilities				
Other liabilities	\$ 11,875	\$ 188	\$ 12,062	\$ 1
Total Liabilities	<u>\$ 11,875</u>	<u>\$ 188</u>	<u>\$ 12,062</u>	<u>\$ 1</u>
<u>Sex Offender</u>				
Assets				
Cash and investments	\$ 9,903	\$ 4,710	\$ 6,293	\$ 8,320
Total Assets	<u>\$ 9,903</u>	<u>\$ 4,710</u>	<u>\$ 6,293</u>	<u>\$ 8,320</u>
Liabilities				
Other liabilities	\$ 9,903	\$ 4,710	\$ 6,293	\$ 8,320
Total Liabilities	<u>\$ 9,903</u>	<u>\$ 4,710</u>	<u>\$ 6,293</u>	<u>\$ 8,320</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
County Sheriff (cont.)				
<u>Extradition</u>				
Assets				
Cash and investments	\$ 6,743	\$ 27,075	\$ 26,441	\$ 7,377
Total Assets	<u>\$ 6,743</u>	<u>\$ 27,075</u>	<u>\$ 26,441</u>	<u>\$ 7,377</u>
Liabilities				
Other liabilities	\$ 6,743	\$ 27,075	\$ 26,441	\$ 7,377
Total Liabilities	<u>\$ 6,743</u>	<u>\$ 27,075</u>	<u>\$ 26,441</u>	<u>\$ 7,377</u>
<u>Chancery Surplus</u>				
Assets				
Cash and investments	\$ 2,095,258	\$ 2,411,634	\$ 2,888,848	\$ 1,618,044
Total Assets	<u>\$ 2,095,258</u>	<u>\$ 2,411,634</u>	<u>\$ 2,888,848</u>	<u>\$ 1,618,044</u>
Liabilities				
Other liabilities	\$ 2,095,258	\$ 2,411,634	\$ 2,888,848	\$ 1,618,044
Total Liabilities	<u>\$ 2,095,258</u>	<u>\$ 2,411,634</u>	<u>\$ 2,888,848</u>	<u>\$ 1,618,044</u>
<u>Real Estate Personal Property Levy</u>				
Assets				
Cash and investments	\$ 2,243	\$ 1,564	\$ 1,273	\$ 2,534
Total Assets	<u>\$ 2,243</u>	<u>\$ 1,564</u>	<u>\$ 1,273</u>	<u>\$ 2,534</u>
Liabilities				
Other liabilities	\$ 2,243	\$ 1,564	\$ 1,273	\$ 2,534
Total Liabilities	<u>\$ 2,243</u>	<u>\$ 1,564</u>	<u>\$ 1,273</u>	<u>\$ 2,534</u>
<u>Inmate Sedentary</u>				
Assets				
Cash and investments	\$ 43,157	\$ 50,408	\$ 10,054	\$ 83,511
Total Assets	<u>\$ 43,157</u>	<u>\$ 50,408</u>	<u>\$ 10,054</u>	<u>\$ 83,511</u>
Liabilities				
Other liabilities	\$ 43,157	\$ 50,408	\$ 10,054	\$ 83,511
Total Liabilities	<u>\$ 43,157</u>	<u>\$ 50,408</u>	<u>\$ 10,054</u>	<u>\$ 83,511</u>
<u>Murder Violent Offender Against Youth</u>				
Assets				
Cash and investments	\$ 365	\$ 60	\$ -	\$ 425
Total Assets	<u>\$ 365</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 425</u>
Liabilities				
Other liabilities	\$ 365	\$ 60	\$ -	\$ 425
Total Liabilities	<u>\$ 365</u>	<u>\$ 60</u>	<u>\$ -</u>	<u>\$ 425</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
County Sheriff (cont.)				
<u>Federal Law Enforcement Justice</u>				
Assets				
Cash and investments	\$ 1,434	\$ -	\$ 1	\$ 1,433
Total Assets	<u>\$ 1,434</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1,433</u>
Liabilities				
Other liabilities	\$ 1,434	\$ -	\$ 1	\$ 1,433
Total Liabilities	<u>\$ 1,434</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1,433</u>
<u>Money Laundering Seizure</u>				
Assets	\$ 10,822	\$ -	\$ -	\$ 10,822
Cash and investments	<u>\$ 10,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,822</u>
Total Assets				
Liabilities				
Other liabilities	\$ 10,822	\$ -	\$ -	\$ 10,822
Total Liabilities	<u>\$ 10,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,822</u>
<u>Total - All County Sheriff's Agency Funds</u>				
Assets				
Cash and investments	\$ 10,864,246	\$ 34,129,949	\$ 37,221,355	\$ 7,772,840
Total Assets	<u>\$ 10,864,246</u>	<u>\$ 34,129,949</u>	<u>\$ 37,221,355</u>	<u>\$ 7,772,840</u>
Liabilities				
Other liabilities	\$ 10,864,246	\$ 34,129,949	\$ 37,221,355	\$ 7,772,840
Total Liabilities	<u>\$ 10,864,246</u>	<u>\$ 34,129,949</u>	<u>\$ 37,221,355</u>	<u>\$ 7,772,840</u>
Other Agency Funds				
<u>County Clerk</u>				
Assets				
Cash and investments	\$ 927,913	\$ 16,087,908	\$ 16,436,503	\$ 579,318
Total Assets	<u>\$ 927,913</u>	<u>\$ 16,087,908</u>	<u>\$ 16,436,503</u>	<u>\$ 579,318</u>
Liabilities				
Other liabilities	\$ 927,913	\$ 16,087,908	\$ 16,436,503	\$ 579,318
Total Liabilities	<u>\$ 927,913</u>	<u>\$ 16,087,908</u>	<u>\$ 16,436,503</u>	<u>\$ 579,318</u>
<u>State's Attorney - Tax and Investigative</u>				
Assets				
Cash and investments	\$ 14,681	\$ 18,489	\$ 20,863	\$ 12,307
Total Assets	<u>\$ 14,681</u>	<u>\$ 18,489</u>	<u>\$ 20,863</u>	<u>\$ 12,307</u>
Liabilities				
Other liabilities	\$ 14,681	\$ 18,489	\$ 20,863	\$ 12,307
Total Liabilities	<u>\$ 14,681</u>	<u>\$ 18,489</u>	<u>\$ 20,863</u>	<u>\$ 12,307</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
Other Agency Funds (cont.)				
<u>County Probation Department</u>				
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>
<u>Care Center - Special</u>				
Assets				
Cash and investments	\$ 36,053	\$ 355,747	\$ 359,001	\$ 32,799
Total Assets	<u>\$ 36,053</u>	<u>\$ 355,747</u>	<u>\$ 359,001</u>	<u>\$ 32,799</u>
Liabilities				
Other liabilities	\$ 36,053	\$ 355,747	\$ 359,001	\$ 32,799
Total Liabilities	<u>\$ 36,053</u>	<u>\$ 355,747</u>	<u>\$ 359,001</u>	<u>\$ 32,799</u>
<u>Care Center - Residents' Agency</u>				
Assets				
Cash and investments	\$ 468,294	\$ 4,197,372	\$ 4,134,044	\$ 531,622
Total Assets	<u>\$ 468,294</u>	<u>\$ 4,197,372</u>	<u>\$ 4,134,044</u>	<u>\$ 531,622</u>
Liabilities				
Other liabilities	\$ 468,294	\$ 4,197,372	\$ 4,134,044	\$ 531,622
Total Liabilities	<u>\$ 468,294</u>	<u>\$ 4,197,372</u>	<u>\$ 4,134,044</u>	<u>\$ 531,622</u>
<u>Care Center - Administrative</u>				
Assets				
Cash and investments	\$ 63,575	\$ 68,738	\$ 82,796	\$ 49,517
Total Assets	<u>\$ 63,575</u>	<u>\$ 68,738</u>	<u>\$ 82,796</u>	<u>\$ 49,517</u>
Liabilities				
Other liabilities	\$ 63,575	\$ 68,738	\$ 82,796	\$ 49,517
Total Liabilities	<u>\$ 63,575</u>	<u>\$ 68,738</u>	<u>\$ 82,796</u>	<u>\$ 49,517</u>
<u>Special Service Area #32 - Riviera Court</u>				
Assets				
Cash and investments	\$ 25,000	\$ 25,169	\$ 25,808	\$ 24,361
Total Assets	<u>\$ 25,000</u>	<u>\$ 25,169</u>	<u>\$ 25,808</u>	<u>\$ 24,361</u>
Liabilities				
Other liabilities	\$ 25,000	\$ 25,169	\$ 25,808	\$ 24,361
Total Liabilities	<u>\$ 25,000</u>	<u>\$ 25,169</u>	<u>\$ 25,808</u>	<u>\$ 24,361</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
Other Agency Funds (cont.)				
<u>Special Service Area #33 - Judith Court</u>				
Assets				
Cash and investments	\$ 29,097	\$ 29,353	\$ 30,101	\$ 28,349
Total Assets	<u>\$ 29,097</u>	<u>\$ 29,353</u>	<u>\$ 30,101</u>	<u>\$ 28,349</u>
Liabilities				
Other liabilities	\$ 29,097	\$ 29,353	\$ 30,101	\$ 28,349
Total Liabilities	<u>\$ 29,097</u>	<u>\$ 29,353</u>	<u>\$ 30,101</u>	<u>\$ 28,349</u>
<u>Special Service Area #26 - Bruce Lake</u>				
Assets				
Cash and investments	\$ 132,793	\$ 107,619	\$ 104,180	\$ 136,232
Accrued interest	82	-	82	-
Total Assets	<u>\$ 132,875</u>	<u>\$ 107,619</u>	<u>\$ 104,262</u>	<u>\$ 136,232</u>
Liabilities				
Due from federal, state and other governmental units	\$ 28,627	\$ -	\$ 28,627	\$ -
Other liabilities	104,248	107,619	75,635	136,232
Total Liabilities	<u>\$ 132,875</u>	<u>\$ 107,619</u>	<u>\$ 104,262</u>	<u>\$ 136,232</u>
<u>Special Service Area #25 - Westlands</u>				
Assets				
Cash and investments	\$ 183,935	\$ 172,717	\$ 169,971	\$ 186,681
Accrued interest	114	-	114	-
Total Assets	<u>\$ 184,049</u>	<u>\$ 172,717</u>	<u>\$ 170,085</u>	<u>\$ 186,681</u>
Liabilities				
Due from federal, state and other governmental units	\$ 10,726	\$ -	\$ 10,726	\$ -
Other liabilities	173,323	172,717	159,359	186,681
Total Liabilities	<u>\$ 184,049</u>	<u>\$ 172,717</u>	<u>\$ 170,085</u>	<u>\$ 186,681</u>
<u>Special Service Area #19 - Glen Ellyn Woods</u>				
Assets				
Cash and investments	\$ 202,824	\$ 181,695	\$ 179,208	\$ 205,311
Accrued interest	126	-	126	-
Total Assets	<u>\$ 202,950</u>	<u>\$ 181,695</u>	<u>\$ 179,334</u>	<u>\$ 205,311</u>
Liabilities				
Due from federal, state and other governmental units	\$ 23,647	\$ -	\$ 23,647	\$ -
Other liabilities	179,303	181,695	155,687	205,311
Total Liabilities	<u>\$ 202,950</u>	<u>\$ 181,695</u>	<u>\$ 179,334</u>	<u>\$ 205,311</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
Other Agency Funds (cont.)				
<u>Special Service Area #38 - Nelson Highview</u>				
Assets				
Cash and investments	\$ 97,590	\$ 56,210	\$ 51,501	\$ 102,299
Accrued interest	134	-	134	-
Restricted cash	117,914	-	-	117,914
Total Assets	<u>\$ 215,638</u>	<u>\$ 56,210</u>	<u>\$ 51,635</u>	<u>\$ 220,213</u>
Liabilities				
Due from federal, state and other governmental units	\$ 104,243	\$ -	\$ 104,243	\$ -
Other liabilities	111,395	56,210	(52,608)	220,213
Total Liabilities	<u>\$ 215,638</u>	<u>\$ 56,210</u>	<u>\$ 51,635</u>	<u>\$ 220,213</u>
<u>Anti-Crime Contribution Committee</u>				
Assets				
Cash and investments	\$ 80,865	\$ 154,051	\$ 148,881	\$ 86,035
Total Assets	<u>\$ 80,865</u>	<u>\$ 154,051</u>	<u>\$ 148,881</u>	<u>\$ 86,035</u>
Liabilities				
Other liabilities	\$ 80,865	\$ 154,051	\$ 148,881	\$ 86,035
Total Liabilities	<u>\$ 80,865</u>	<u>\$ 154,051</u>	<u>\$ 148,881</u>	<u>\$ 86,035</u>
<u>Total - All Other Agency Funds</u>				
Assets				
Cash and investments	\$ 2,600,304	\$ 21,455,068	\$ 21,742,857	\$ 2,312,515
Accrued interest	456	-	456	-
Restricted cash	117,914	-	-	117,914
Total Assets	<u>\$ 2,718,674</u>	<u>\$ 21,455,068</u>	<u>\$ 21,743,313</u>	<u>\$ 2,430,429</u>
Liabilities				
Due from federal, state and other governmental units	\$ 167,243	\$ -	\$ 167,243	\$ -
Other liabilities	2,551,431	21,455,068	21,576,070	2,430,429
Total Liabilities	<u>\$ 2,718,674</u>	<u>\$ 21,455,068</u>	<u>\$ 21,743,313</u>	<u>\$ 2,430,429</u>

DUPAGE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2019

	Balances November 30, 2018	Additions	Deductions	Balances November 30, 2019
Total - All Agency Funds				
Assets				
Cash and investments	\$ 61,520,063	\$ 6,014,393,702	\$ 6,021,016,138	\$ 54,897,627
Accrued interest	43,603	69,342	43,602	69,343
Restricted cash	117,914	-	-	117,914
Due from federal, state and other governmental units	47,560	78,723	47,559	78,724
Due from other funds	9,577,621	4,824	4,014	9,578,431
Inter-agency eliminations	(9,577,621)	(4,824)	(4,014)	(9,578,431)
Total Assets	<u>\$ 61,729,140</u>	<u>\$ 6,014,541,767</u>	<u>\$ 6,021,107,299</u>	<u>\$ 55,163,608</u>
Liabilities				
Accounts payable	\$ 19,566	\$ -	\$ 19,566	\$ -
Due to federal, state and other governmental units	28,221,921	5,886,669,807	5,892,229,457	22,662,271
Due to other funds	9,577,621	4,824	4,014	9,578,431
Due to primary government	431,004	998,708	431,004	998,708
Other liabilities	33,056,649	126,873,252	128,427,272	31,502,629
Inter-agency eliminations	(9,577,621)	(4,824)	(4,014)	(9,578,431)
Total Liabilities	<u>\$ 61,729,140</u>	<u>\$ 6,014,541,767</u>	<u>\$ 6,021,107,299</u>	<u>\$ 55,163,608</u>

DUPAGE COUNTY, ILLINOIS

Statistical Section
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November 30, 2019

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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Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	293 - 302
Revenue Capacity	
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	303 - 315
Debt Capacity	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	316 - 323
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.	324 - 326
Operating Information	
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.	327 - 330
Required Information for Continuing Disclosure Undertaking	
These schedules contain information required for the Continuing Disclosure Undertaking related to the Water and Sewerage Revenue Bonds.	331 - 332

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

DUPAGE COUNTY, ILLINOIS

Net Position by Component Last Ten Fiscal Years

	<u>2019</u>	<u>2018**</u>	<u>2017</u>	<u>2016</u>
Governmental Activities				
Net Investment in Capital Assets	\$ 619,465,983	\$ 625,742,940	\$ 623,679,077	\$ 594,352,186
Restricted	119,107,806	121,522,721	125,852,706	119,486,253
Unrestricted	<u>(17,426,703)</u>	<u>(32,145,346)</u>	<u>(16,040,312)</u>	<u>5,785,430</u>
Total Governmental Activities				
Net Position	<u>\$ 721,147,086</u>	<u>\$ 715,120,315</u>	<u>\$ 733,491,471</u>	<u>\$ 719,623,869</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 82,703,972	\$ 82,089,431	\$ 75,994,928	\$ 75,094,490
Restricted	5,485,069	5,724,817	7,731,597	7,940,808
Unrestricted	<u>7,993,387</u>	<u>6,980,923</u>	<u>7,389,534</u>	<u>7,689,370</u>
Total Business-Type Activities				
Net Position	<u>\$ 96,182,428</u>	<u>\$ 94,795,171</u>	<u>\$ 91,116,059</u>	<u>\$ 90,724,668</u>
Primary Government				
Net Investment in Capital Assets	\$ 702,169,955	\$ 707,832,371	\$ 699,674,005	\$ 669,446,676
Restricted	124,592,875	127,247,538	133,584,303	127,427,061
Unrestricted	<u>(9,433,316)</u>	<u>(25,164,423)</u>	<u>(8,650,778)</u>	<u>13,474,800</u>
Total Primary Government				
Net Position	<u>\$ 817,329,514</u>	<u>\$ 809,915,486</u>	<u>\$ 824,607,530</u>	<u>\$ 810,348,537</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.

<u>2015*</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 580,627,647 117,600,829 13,330,169	\$ 553,057,327 113,386,064 74,517,604	\$ 536,331,604 104,883,465 77,792,273	\$ 538,504,376 97,015,462 79,458,925	\$ 535,999,719 31,038,559 138,908,069	\$ 524,578,436 31,388,626 134,952,699
<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>	<u>\$ 690,919,761</u>
\$ 75,103,186 8,154,946 7,739,008	\$ 74,249,205 7,875,651 9,370,325	\$ 75,261,628 2,908,933 8,190,899	\$ 75,116,586 2,858,239 6,537,001	\$ 74,764,812 2,239,517 7,869,504	\$ 84,877,600 2,293,027 4,375,023
<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>	<u>\$ 91,545,650</u>
\$ 655,730,833 125,755,775 21,069,177	\$ 627,306,532 121,261,715 83,887,929	\$ 611,593,232 107,792,398 85,983,172	\$ 613,620,962 99,873,701 85,995,926	\$ 610,764,531 33,278,076 146,777,573	\$ 609,456,036 33,681,653 139,327,722
<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>	<u>\$ 782,465,411</u>

DUPAGE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	2019	2018	2017	2016
Expenses				
Governmental Activities:				
General government	\$ 64,073,128	\$ 65,136,199	\$ 72,457,109	\$ 69,515,257
Health and public safety	160,370,723	162,563,454	168,246,386	157,198,054
Highways, streets, and bridges	43,969,886	48,639,059	50,970,785	45,636,779
Public services	37,170,672	39,840,862	37,112,958	32,343,865
Judicial	58,961,818	61,246,845	63,119,074	61,538,468
Public works	451,399	7,640,105	2,082,048	6,935,623
Educational services	1,041,669	3,486,789	1,126,335	1,273,138
Conservation and recreation	8,272,144	807,472	5,501,460	1,220,514
Interest and fiscal charges	6,259,364	7,062,622	7,574,289	9,537,523
Total Governmental Activities Expenses	<u>380,570,803</u>	<u>396,423,407</u>	<u>408,190,444</u>	<u>385,199,221</u>
Business-Type Activities:				
Convalescent Center	-	-	-	-
Water and Sewage System	26,116,352	26,245,541	26,408,255	25,290,262
Total Business-Type Activities Expenses	<u>26,116,352</u>	<u>26,245,541</u>	<u>26,408,255</u>	<u>25,290,262</u>
Total Primary Government Expenses	<u>\$ 406,687,155</u>	<u>\$ 422,668,948</u>	<u>\$ 434,598,699</u>	<u>\$ 410,489,483</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General government	\$ 17,021,655	\$ 15,376,746	\$ 15,722,622	\$ 17,172,528
Health and public safety	23,844,994	31,120,217	28,424,924	25,248,385
Highways, streets, and bridges	3,105,201	2,467,092	2,991,190	2,992,488
Public services	3,674,946	3,291,655	4,115,241	2,558,397
Judicial	26,966,776	25,973,772	25,627,307	26,127,558
Public works	-	-	-	1,348,894
Conservation and recreation	989,208	627,292	1,414,473	-
Operating Grants and Contributions:				
General government	784,131	453,953	144,072	582,275
Health and public safety	39,118,790	34,616,322	42,674,764	39,515,492
Highways, streets, and bridges	18,964,433	15,816,803	16,877,757	16,187,098
Public services	27,338,232	29,224,228	27,073,272	26,224,733
Judicial	4,572,971	6,234,236	6,540,713	5,477,820
Public works	-	-	-	85,114
Conservation and recreation	124,213	286,913	174,336	-
Capital Grants and Contributions	1,133,335	1,089,219	37,098,953	16,950,047
Total Governmental Activities	<u>167,638,885</u>	<u>166,578,448</u>	<u>208,879,624</u>	<u>180,470,829</u>
Program Revenues	<u>167,638,885</u>	<u>166,578,448</u>	<u>208,879,624</u>	<u>180,470,829</u>
Business-Type Activities:				
Charges for Services				
Convalescent Center	-	-	-	-
Water and Sewage System	25,691,708	25,454,707	25,418,267	23,947,678
Capital Grants and Contributions	1,531,200	2,976,733	1,327,725	987,953
Total Business-Type Activities	<u>27,222,908</u>	<u>28,431,440</u>	<u>26,745,992</u>	<u>24,935,631</u>
Program Revenues	<u>27,222,908</u>	<u>28,431,440</u>	<u>26,745,992</u>	<u>24,935,631</u>
Total Primary Government	<u>\$ 194,861,793</u>	<u>\$ 195,009,888</u>	<u>\$ 235,625,616</u>	<u>\$ 205,406,460</u>
Net (Expense)/Revenue				
Governmental Activities	(212,931,918)	(229,844,959)	(199,310,820)	(204,728,392)
Business-Type Activities	1,106,556	2,185,899	337,737	(354,631)
Total Primary Government Net Expense	<u>\$ (211,825,362)</u>	<u>\$ (227,659,060)</u>	<u>\$ (198,973,083)</u>	<u>\$ (205,083,023)</u>

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 64,009,439	\$ 82,493,802	\$ 86,856,356	\$ 87,542,910	\$ 83,299,732	\$ 82,328,234
145,973,738	126,148,840	126,725,674	127,138,340	128,664,640	95,942,738
42,625,944	40,157,811	38,529,997	43,121,555	42,996,381	44,101,530
38,542,615	30,172,753	31,103,546	34,267,106	34,692,296	42,723,807
61,438,339	47,421,574	45,838,029	45,854,104	48,591,186	49,994,196
7,481,712	9,571,362	12,085,313	6,824,746	11,516,306	10,038,353
1,035,230	783,362	780,786	837,935	823,067	861,769
5,787,926	2,069,998	53,921	1,302,992	460,433	356,589
12,325,584	13,491,499	14,354,610	15,027,294	16,303,515	13,152,197
<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>	<u>339,499,413</u>
-	-	-	-	-	35,133,183
<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>	<u>21,257,048</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>	<u>56,390,231</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>	<u>\$ 395,889,644</u>
\$ 17,510,272	\$ 17,510,747	\$ 20,389,863	\$ 18,857,949	\$ 18,664,088	\$ 20,250,459
28,318,854	28,747,992	24,693,327	23,761,447	23,779,041	17,420,250
3,501,875	1,001,227	677,430	766,972	656,149	1,313,984
2,846,896	2,914,135	2,725,612	3,406,903	1,933,026	1,889,032
28,052,921	28,797,664	30,416,409	32,780,133	32,934,001	35,372,063
-	636,204	603,724	943,021	476,997	603,504
1,211,621	-	-	-	-	-
439,546	1,047,858	906,695	745,068	1,444,501	1,133,299
35,079,305	39,698,744	35,945,747	36,053,009	41,878,559	17,763,720
16,421,951	19,198,613	17,102,648	15,289,960	15,515,321	15,545,867
28,767,670	3,775,161	23,402,224	25,613,551	26,818,269	23,874,197
5,361,280	3,184,059	2,718,698	3,531,687	4,371,274	3,115,969
-	-	153,106	491,130	615,671	222,959
54,715	138,288	14,793	-	-	312,339
<u>12,124,014</u>	<u>29,347,789</u>	<u>9,231,944</u>	<u>18,652,521</u>	<u>21,450,239</u>	<u>14,693,789</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>	<u>153,511,431</u>
-	-	-	-	-	28,153,612
22,802,761	22,617,682	22,454,253	21,524,777	19,689,342	18,908,528
<u>1,574,921</u>	<u>6,279,468</u>	<u>1,869,605</u>	<u>142,886</u>	<u>256,528</u>	<u>70,510</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>	<u>47,132,650</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>	<u>\$ 200,644,081</u>
(199,529,607)	(176,312,520)	(187,346,012)	(181,023,631)	(176,810,420)	(185,987,982)
<u>(23,079)</u>	<u>4,330,715</u>	<u>1,835,186</u>	<u>(379,195)</u>	<u>(1,027,975)</u>	<u>(9,257,581)</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>	<u>\$ (195,245,563)</u>

DUPAGE COUNTY, ILLINOIS

Changes in Net Position Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property taxes	\$ 67,377,438	\$ 68,056,926	\$ 68,034,809	\$ 67,947,256
Taxes - sales and other	142,498,654	139,921,507	137,106,751	135,486,281
Investment income	4,212,177	2,163,481	840,378	593,379
Gain on disposal of assets	(2,840,357)	533,133	49,694	269,607
Miscellaneous	7,710,777	10,132,524	7,146,790	8,497,093
Transfers	-	-	-	-
Total Governmental Activities				
General Revenues and Other	<u>218,958,689</u>	<u>220,807,571</u>	<u>213,178,422</u>	<u>212,793,616</u>
Business-Type Activities:				
Investment income	\$ 280,701	\$ 65,417	\$ 53,654	\$ 56,517
Gain on disposal of assets	-	-	-	25,642
Transfers	-	-	-	-
Special Item - transfer of operations	-	1,745,740	-	-
Total Business-Type Activities				
General Revenues and Other	<u>280,701</u>	<u>1,811,157</u>	<u>53,654</u>	<u>82,159</u>
Total Primary Government	<u>\$ 219,239,390</u>	<u>\$ 222,618,728</u>	<u>\$ 213,232,076</u>	<u>\$ 212,875,775</u>
 Change in Net Position				
Governmental Activities	\$ 6,026,771	\$ (9,037,388)	\$ 13,867,602	\$ 8,065,224
Business-Type Activities	<u>1,387,257</u>	<u>3,997,056</u>	<u>391,391</u>	<u>(272,472)</u>
Total Primary Government Net Expense	<u>\$ 7,414,028</u>	<u>\$ (5,040,332)</u>	<u>\$ 14,258,993</u>	<u>\$ 7,792,752</u>

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.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 67,895,485	\$ 67,935,195	\$ 67,376,774	\$ 67,581,649	\$ 67,667,477	\$ 67,439,853
134,561,329	124,611,525	121,100,200	116,224,102	112,140,361	107,925,821
451,373	801,924	374,759	1,478,027	1,338,517	1,085,804
9,425	-	-	-	-	-
6,654,555	6,387,023	5,643,398	4,772,269	4,997,281	4,891,700
-	(759,805)	-	-	-	(3,491,824)
<u>209,572,167</u>	<u>198,975,862</u>	<u>194,495,131</u>	<u>190,056,047</u>	<u>186,143,636</u>	<u>177,851,354</u>
\$ 66,913	\$ 43,201	\$ 14,448	\$ 17,188	\$ 49,528	\$ 90,909
4,293	-	-	-	-	-
-	759,805	-	-	-	3,491,824
-	-	-	-	-	-
<u>71,206</u>	<u>803,006</u>	<u>14,448</u>	<u>17,188</u>	<u>49,528</u>	<u>3,582,733</u>
<u>\$ 209,643,373</u>	<u>\$ 199,778,868</u>	<u>\$ 194,509,579</u>	<u>\$ 190,073,235</u>	<u>\$ 186,193,164</u>	<u>\$ 181,434,087</u>
\$ 10,042,560	\$ 22,663,342	\$ 7,149,119	\$ 9,032,416	\$ 9,333,216	\$ (8,136,628)
48,127	5,133,721	1,849,634	(362,007)	(978,447)	(5,674,848)
<u>\$ 10,090,687</u>	<u>\$ 27,797,063</u>	<u>\$ 8,998,753</u>	<u>\$ 8,670,409</u>	<u>\$ 8,354,769</u>	<u>\$ (13,811,476)</u>

DUPAGE COUNTY, ILLINOIS

Fund Balances - Governmental Funds Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	41,305	-	319,524	450,065
Committed	-	-	-	-
Unassigned	<u>80,038,724</u>	<u>72,052,023</u>	<u>66,639,147</u>	<u>70,172,570</u>
Total General Fund	<u>\$ 80,080,029</u>	<u>\$ 72,052,023</u>	<u>\$ 66,958,671</u>	<u>\$ 70,622,635</u>
All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, Reported in:				
Special Revenue Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	2,089,871	1,205,881	1,772,347	2,302,575
Restricted	106,764,719	103,320,616	108,327,625	106,663,564
Committed	44,450,175	43,759,848	37,699,217	30,294,564
Unassigned	<u>(2,712,817)</u>	<u>(6,483,961)</u>	<u>(4,512,863)</u>	<u>(2,039,289)</u>
Total All Other Governmental Funds	<u>\$ 150,591,948</u>	<u>\$ 141,802,384</u>	<u>\$ 143,286,326</u>	<u>\$ 137,221,414</u>
Total All Governmental Funds	<u>\$ 230,671,977</u>	<u>\$ 213,854,407</u>	<u>\$ 210,244,997</u>	<u>\$ 207,844,049</u>

Beginning in 2011, the County adopted the provisions of GASB Statement No. 54, which required reporting fund balances in new classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Information was not available to restate prior year amounts.

2015	2014	2013	2012	2011	2010
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,368,196
-	-	-	-	-	59,940,580
287,842	4,087,090	3,542,706	1,335,405	1,474,446	-
-	-	298,209	8,461	840,084	-
<u>69,634,222</u>	<u>64,470,417</u>	<u>63,810,632</u>	<u>64,462,536</u>	<u>61,002,883</u>	<u>-</u>
<u>\$ 69,922,064</u>	<u>\$ 68,557,507</u>	<u>\$ 67,651,547</u>	<u>\$ 65,806,402</u>	<u>\$ 63,317,413</u>	<u>\$ 61,308,776</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,697,657
-	-	-	-	-	56,040,926
-	-	-	-	-	993,803
1,464,234	477,765	1,360,765	1,407,824	1,621,795	-
110,206,029	109,296,729	123,479,913	141,245,854	158,136,921	-
27,941,995	33,869,685	34,855,993	28,397,054	21,324,206	-
<u>(5,918,132)</u>	<u>(7,426,073)</u>	<u>(938,213)</u>	<u>(1,723,542)</u>	<u>(4,591,172)</u>	<u>-</u>
<u>\$ 133,694,126</u>	<u>\$ 136,218,106</u>	<u>\$ 158,758,458</u>	<u>\$ 169,327,190</u>	<u>\$ 176,491,750</u>	<u>\$ 181,732,386</u>
<u>\$ 203,616,190</u>	<u>\$ 204,775,613</u>	<u>\$ 226,410,005</u>	<u>\$ 235,133,592</u>	<u>\$ 239,809,163</u>	<u>\$ 243,041,162</u>

DUPAGE COUNTY, ILLINOIS

Changes in Fund Balances - Governmental Funds Last Ten Fiscal Years

	2019	2018	2017	2016
Revenues				
Property taxes	\$ 67,377,438	\$ 68,056,926	\$ 68,034,809	\$ 67,947,256
Sales and other taxes	128,159,251	127,517,330	124,759,485	122,395,319
Fees, licenses and permits	5,396,083	4,747,740	5,444,588	4,030,834
Intergovernmental	106,094,162	105,289,132	103,301,477	102,081,754
Charges for services	57,352,005	53,535,659	53,702,144	53,564,122
Fines and forfeitures	12,702,445	13,425,179	14,004,295	13,980,674
Investment income	4,038,928	2,114,948	829,091	590,382
Miscellaneous	7,798,806	9,828,066	6,890,793	8,327,777
Total Revenues	<u>388,919,118</u>	<u>384,514,980</u>	<u>376,966,682</u>	<u>372,918,118</u>
Expenditures				
General government	55,195,285	56,792,685	53,058,769	55,438,732
Health and public safety	147,867,618	146,592,521	144,465,712	140,577,107
Highways, streets and bridges	24,127,416	25,644,816	23,168,626	22,327,551
Public services	36,595,500	37,859,193	33,410,841	28,993,709
Judicial	54,075,629	54,148,644	54,829,894	56,539,867
Conservation and recreation	5,987,728	5,161,476	5,101,709	5,414,619
Public works	307,664	1,445,316	754,442	906,323
Education services	1,103,647	1,074,837	1,303,041	1,066,403
Debt service				
Principal	23,240,000	22,730,859	22,001,148	73,410,299
Interest	7,270,027	8,020,572	8,600,612	9,923,420
Issuance costs	-	50,000	-	-
Fiscal agent fees	3,200	3,200	3,100	15,450
Capital outlay	<u>16,634,120</u>	<u>29,917,230</u>	<u>31,917,534</u>	<u>27,589,472</u>
Total Expenditures	<u>372,407,834</u>	<u>389,441,349</u>	<u>378,615,428</u>	<u>422,202,952</u>
Excess (Deficiency) of Revenues Over Expenditures	16,511,284	(4,926,369)	(1,648,746)	(49,284,834)
Other Financing Sources (Uses)				
Long term debt issued	-	7,500,000	-	53,708,576
Premium (discount) on debt issued	-	-	-	-
Payments to escrow agent	-	-	-	-
Transfers in	73,877,723	68,263,547	84,719,545	60,579,637
Transfers out	(73,877,723)	(68,263,547)	(84,719,545)	(60,579,637)
Proceeds from sale of capital assets	<u>306,286</u>	<u>1,035,779</u>	<u>49,694</u>	<u>270,307</u>
Total Other Financing Sources (Uses)	<u>306,286</u>	<u>8,535,779</u>	<u>49,694</u>	<u>53,978,883</u>
Net Change in Fund Balances	<u>\$ 16,817,570</u>	<u>\$ 3,609,410</u>	<u>\$ (1,599,052)</u>	<u>\$ 4,694,049</u>
Debt service as a percentage of noncapital expenditures	8.47%	8.36%	8.57%	21.12%
Debt service as a percentage of total expenditures	8.19%	7.90%	8.08%	19.74%
Ratio of capital outlay to total expenditures	4.47%	7.68%	8.43%	6.53%

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.

2015	2014	2013	2012	2011	2010
\$ 67,895,485	\$ 64,927,473	\$ 64,359,293	\$ 64,938,562	\$ 64,784,368	\$ 64,401,147
120,465,287	116,219,084	107,919,626	104,185,501	101,494,372	98,733,010
4,722,330	5,210,285	22,410,768	22,241,414	18,942,842	18,899,568
105,983,571	101,750,948	98,666,665	100,990,493	112,094,997	87,960,448
54,880,777	56,189,710	28,024,958	24,620,063	20,949,150	17,079,374
15,034,467	14,208,139	34,815,174	36,466,732	36,639,087	41,590,312
450,376	801,476	374,759	1,430,437	1,338,517	1,085,804
6,935,027	7,020,860	5,889,656	5,242,978	5,403,870	5,386,849
<u>376,367,320</u>	<u>366,327,975</u>	<u>362,460,899</u>	<u>360,116,180</u>	<u>361,647,203</u>	<u>335,136,512</u>
53,725,708	84,750,625	76,491,136	76,381,056	74,550,265	76,763,751
138,840,532	125,361,998	121,593,582	121,497,245	123,399,403	89,172,325
19,830,012	23,494,625	19,414,641	19,458,456	21,595,967	21,313,721
32,701,778	29,679,217	30,718,948	33,307,340	34,818,747	42,001,399
56,533,834	44,332,970	41,498,747	42,879,044	44,099,297	44,459,010
6,069,329	5,667,322	37,844	194,277	171,026	355,846
794,436	445,955	7,999,270	5,275,976	6,059,678	6,896,898
1,087,618	788,159	783,137	845,476	798,447	847,927
86,204,149	17,519,096	16,595,000	15,825,000	15,320,000	14,505,000
13,015,436	13,846,136	14,707,207	15,404,545	15,102,370	13,464,043
105,001	-	134,038	-	88,924	397,539
8,175	2,150	2,525	3,750	4,250	4,250
<u>40,281,637</u>	<u>40,870,414</u>	<u>45,905,907</u>	<u>33,382,356</u>	<u>27,689,455</u>	<u>29,472,761</u>
<u>449,197,645</u>	<u>386,758,667</u>	<u>375,881,982</u>	<u>364,454,521</u>	<u>363,697,829</u>	<u>339,654,470</u>
(72,830,325)	(20,430,692)	(13,421,083)	(4,338,341)	(2,050,626)	(4,517,958)
67,775,000	-	6,801,881	-	5,340,000	67,050,000
-	-	(45,815)	-	306,165	(343,231)
-	-	(3,444,802)	-	(6,039,518)	-
95,872,967	63,349,286	70,289,063	42,267,308	39,512,641	28,101,561
(95,872,967)	(63,868,297)	(69,997,819)	(41,666,587)	(39,417,191)	(30,307,349)
9,425	25,000	1,094,988	-	17,251	70,000
<u>67,784,425</u>	<u>(494,011)</u>	<u>4,697,496</u>	<u>600,721</u>	<u>(280,652)</u>	<u>64,570,981</u>
<u>\$ (5,045,900)</u>	<u>\$ (20,924,703)</u>	<u>\$ (8,723,587)</u>	<u>\$ (3,737,620)</u>	<u>\$ (2,331,278)</u>	<u>\$ 60,053,023</u>
23.71%	9.07%	9.53%	9.43%	9.08%	9.15%
22.11%	8.11%	8.33%	8.57%	8.36%	8.23%
8.97%	10.57%	12.21%	9.16%	7.61%	8.68%

DUPAGE COUNTY, ILLINOIS

Assessed Value and Estimated Actual Value of Taxable Property Last Ten Levy Years

Year Property Assessed	Real Property				
	Residential	Farms	Commercial	Industrial	Total Real Property
2018	\$ 30,406,985,824	\$ 2,513,430	\$ 6,485,948,048	\$ 3,018,680,494	\$ 39,914,127,796
2017	29,065,553,862	2,360,965	6,271,487,714	2,866,147,695	38,205,550,236
2016	27,412,791,883	2,310,379	6,018,321,080	2,703,608,086	36,137,031,428
2015	25,583,305,234	2,148,686	5,728,648,276	2,546,924,540	33,861,026,736
2014	24,551,674,202	2,166,831	5,468,064,649	2,448,068,227	32,469,973,909
2013	24,789,517,606	2,217,240	5,497,444,060	2,469,576,795	32,758,755,701
2012	26,243,230,692	2,109,783	5,800,695,691	2,591,122,955	34,637,159,121
2011	28,623,123,967	2,145,693	6,222,621,504	2,821,860,433	37,669,751,597
2010	31,047,748,088	2,052,125	6,404,827,136	2,873,800,916	40,328,428,265
2009	32,988,376,667	1,845,588	6,737,217,538	3,135,552,161	42,862,991,954

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

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

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

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

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

<u>Railroad Property</u>	<u>Total Taxable Assessed Value</u>	<u>Estimated Actual Value (a)</u>	<u>Total Direct Tax Rate (b)</u>
\$ 44,891,580	\$ 39,959,019,376	\$119,997,055,183	0.1673
42,427,026	38,247,977,262	114,858,790,577	0.1749
42,278,395	36,179,309,823	108,646,576,045	0.1848
39,270,054	33,900,296,790	101,802,693,063	0.1971
34,598,681	32,504,572,590	97,611,329,099	0.2057
32,524,635	32,791,280,336	98,472,313,321	0.2040
25,943,202	34,663,102,323	104,093,400,369	0.1929
24,504,229	37,694,255,826	113,195,963,441	0.1773
22,727,747	40,351,156,012	121,174,642,679	0.1659
16,589,848	42,879,581,802	128,767,512,919	0.1554

DUPAGE COUNTY, ILLINOIS

Property Tax Levies and Tax Rates as Extended - All Direct and Overlapping Governments Last Ten Tax Levy Years (Amounts Expressed in Thousands)

		Tax Levies (1)							
Levy Year	Fiscal Year	County	Cities and Villages	High Schools	Unit Districts	Grade Schools	Junior Colleges	Townships	
2018	2019	\$ 67,635	\$ 277,951	\$ 473,610	\$ 812,274	\$ 731,843	\$ 96,252	\$ 48,067	
2017	2018	66,896	271,290	460,307	790,352	711,161	96,260	47,406	
2016	2017	66,859	263,678	450,014	766,365	691,644	98,205	45,604	
2015	2016	66,817	260,346	444,503	756,782	680,696	97,694	43,959	
2014	2015	66,862	257,071	437,031	737,325	670,822	98,924	43,358	
2013	2014	66,894	250,949	428,298	738,107	661,869	101,377	43,466	
2012	2013	66,865	246,633	420,468	715,561	646,028	96,153	41,179	
2011	2012	66,832	244,931	403,861	690,524	623,424	97,212	41,913	
2010	2011	66,943	246,238	396,214	674,541	615,067	97,036	41,263	
2009	2010	66,635	244,218	383,973	653,299	600,309	93,740	39,881	

		Tax Rates per Hundred Dollars of Assessed Valuation (2)							
2018	2019	0.1673	0.6956	1.1852	2.0328	1.8315	0.2409	0.1203	
2017	2018	0.1749	0.7093	1.2035	2.0664	1.8593	0.2517	0.1239	
2016	2017	0.1848	0.7288	1.2438	2.1182	1.9117	0.2714	0.1260	
2015	2016	0.1971	0.7680	1.3112	2.2324	2.0079	0.2882	0.1297	
2014	2015	0.2057	0.7909	1.3445	2.2684	2.0638	0.3043	0.1334	
2013	2014	0.2040	0.7653	1.3061	2.2509	2.0184	0.3092	0.1326	
2012	2013	0.1929	0.7115	1.2130	2.0643	1.8637	0.2774	0.1188	
2011	2012	0.1773	0.6498	1.0714	1.8319	1.6539	0.2579	0.1112	
2010	2011	0.1659	0.6102	0.9819	1.6717	1.5243	0.2405	0.1023	
2009	2010	0.1554	0.5695	0.8955	1.5236	1.4000	0.2186	0.0930	

		Direct Rates (3)					
		2018	2017	2016	2015	2014	2013
General		0.0579	0.0605	0.0639	0.0671	0.0700	0.0694
Stormwater		0.0236	0.0246	0.0260	0.0278	0.0290	0.0287
IMRF		0.0195	0.0213	0.0222	0.0238	0.0159	0.0158
Tort Liability		0.0076	0.0079	0.0083	0.0089	0.0093	0.0092
Social Security		0.0141	0.0144	0.0152	0.0148	0.0108	0.0107
Youth Home		0.0023	0.0024	0.0025	0.0037	0.0039	0.0039
Courthouse Bond Debt Service		0.0093	0.0098	0.0103	0.0110	0.0115	0.0114
Health Department		0.0330	0.0340	0.0364	0.0400	0.0553	0.0549
Total		<u>0.1673</u>	<u>0.1749</u>	<u>0.1848</u>	<u>0.1971</u>	<u>0.2057</u>	<u>0.2040</u>

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

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

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

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

Sanitary Districts	Park Districts	Libraries	Forest Preserve	Fire Protection	Special Service Areas	Other Special Districts	Total
\$ 1,222	\$ 148,370	\$ 33,520	\$ 51,068	\$ 120,302	\$ 9,258	\$ 6,391	\$ 2,877,763
1,238	143,981	33,161	49,952	115,856	8,466	6,863	2,803,187
1,200	140,703	33,128	54,775	113,507	8,300	6,774	2,740,757
1,181	138,801	29,630	54,986	111,731	7,963	7,531	2,702,621
1,162	135,620	29,377	54,965	109,265	7,869	7,552	2,657,205
1,137	133,876	28,762	54,335	106,742	7,641	6,950	2,630,403
1,110	130,678	28,376	53,450	104,288	6,691	6,908	2,564,388
1,072	126,787	27,258	53,300	101,714	6,830	7,399	2,493,057
1,048	124,693	26,686	53,304	99,704	6,403	7,385	2,456,525
1,011	119,945	22,930	52,184	96,159	6,579	7,298	2,388,161

0.0031	0.3713	0.0839	0.1278	0.3011	0.0232	0.0160	7.2000
0.0032	0.3764	0.0867	0.1306	0.3029	0.0221	0.0179	7.3288
0.0033	0.3889	0.0916	0.1514	0.3137	0.0229	0.0187	7.5752
0.0035	0.4094	0.0874	0.1622	0.3296	0.0235	0.0222	7.9723
0.0036	0.4172	0.0904	0.1691	0.3362	0.0242	0.0232	8.1749
0.0035	0.4083	0.0877	0.1657	0.3255	0.0233	0.0212	8.0217
0.0032	0.3770	0.0819	0.1542	0.3009	0.0193	0.0199	7.3980
0.0028	0.3364	0.0723	0.1414	0.2698	0.0181	0.0196	6.6138
0.0026	0.3090	0.0661	0.1321	0.2471	0.0159	0.0183	6.0879
0.0024	0.2797	0.0535	0.1217	0.2243	0.0153	0.0170	5.5695

DUPAGE COUNTY, ILLINOIS

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

2019			2010		
Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation	Percentage of Total Assessed Valuation
Prologics	\$ 156,322	0.39%	Oakbrook Shopping Center	\$ 117,868	0.29%
Oakbrook Shopping Center	108,106	0.27%	AMB Property Corp.	107,440	0.27%
Hamilton Partners, Inc.	101,096	0.25%	Hamilton Partners, Inc.	99,870	0.25%
AMB Property Corp.	84,595	0.21%	Wells Real Estate Funds	74,379	0.18%
SLK Global Solutions	68,258	0.17%	Arden Realty, Inc.	63,973	0.16%
CBRE Properties	67,584	0.17%	AMLI	62,925	0.16%
Real Estate Tax Advisors	45,159	0.11%	Prologics	56,267	0.14%
Centerpoint Properties	41,974	0.11%	UBS Realty Investors LLC	54,170	0.13%
Navistar, Inc.	40,625	0.10%	AIMCO	53,494	0.13%
Ryan LLC	40,406	0.10%	NS-MPG Inc. (Alcatel Lucent)	50,959	0.13%

Note 1: The assessed valuation is an approximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real property, it is possible to miss some valuations as well as some of the largest taxpayers.

Note 2: The total assessed value used for the year listed above (current fiscal collection year) can be found by obtaining the previous year's (levy year) total assessed value in the "Assessed Value and Estimated Actual Value of Taxable Property" schedule, I-5.

Source: DuPage County Assessment Files

DUPAGE COUNTY, ILLINOIS

Property Tax Levies and Collections Last Ten Tax Years

Tax Levy Year	Collected in County Fiscal Year	County Tax Levy Amount	County Tax Levy as Extended	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years (1)
				Amount	Percentage	
2018	2019	\$ 66,707,261	\$ 66,974,081	\$ 66,874,897	99.9%	N/A
2017	2018	66,707,261	66,974,081	66,831,752	99.8%	121,852
2016	2017	66,704,741	66,972,706	66,758,493	99.7%	85,279
2015	2016	66,757,510	67,024,376	66,738,376	99.6%	107,986
2014	2015	66,575,510	66,842,361	65,756,342	98.4%	961,574
2013	2014	66,575,510	66,842,358	66,627,300	99.7%	95,819
2012	2013	66,576,760	66,843,671	66,749,016	99.9%	37,386
2011	2012	66,576,810	66,843,640	66,510,098	99.5%	43,256
2010	2011	66,579,010	66,845,870	66,752,407	99.9%	49,222
2009	2010	66,329,210	66,596,072	66,447,892	99.8%	31,762

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 "Non-current" and are displayed in this column.

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

Total Collections to Date		
	Amount	Percentage
\$	66,874,897	99.9%
	66,953,604	100.0%
	66,843,772	99.8%
	66,846,362	99.7%
	66,717,916	99.8%
	66,723,119	99.8%
	66,786,402	99.9%
	66,553,354	99.6%
	66,801,629	99.9%
	66,479,654	99.8%

DUPAGE COUNTY, ILLINOIS

DuPage County Sales Tax Revenues Last Ten Fiscal Years

Fiscal Year	(CT) Unincorporated 1 Cent	(CST) Incorporated 1/4 Cent	RTA Sales Tax (1)	Total Sales Tax Revenues
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
2010	4,645,316	33,656,601	39,706,988	78,008,905

Note 1: Sales taxes in this schedule are shown on a modified accrual basis and are shown in the annual financial report on the General Fund Schedule of Revenues (C-3). A portion of sales taxes are recorded as revenue directly in the 2005, 2011, and 2015B G.O. Alternate Revenue Source Drainage Project debt service funds, along with the 2011 Drainage Bond Project Fund. The Unincorporated (CT) sales tax component includes local use tax revenue.

Note 2: CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections).

Note 3: CT - Amounts above include sales tax as it is presented on the General Fund Schedule of Revenues in the "Retailers Occupation Tax" revenue line.

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

DUPAGE COUNTY, ILLINOIS

Sales Tax Collections by Category Last Ten Calendar Years

Category	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
General Merchandise	\$ 682,671	\$ 2,685,979	\$ 3,549,244	\$ 6,917,894	\$ 666,218	\$ 2,886,001	\$ 3,686,393	\$ 7,238,612
Food	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	263,638	5,531,589	5,444,309	11,239,536	268,432	5,275,422	5,182,425	10,726,279
Apparel	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	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	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	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	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	1,213,281	7,912,322	8,489,836	17,615,439	1,146,962	8,165,106	8,576,688	17,888,756
Manufacturers	53,013	1,318,238	1,287,468	2,658,718	57,779	1,479,591	1,419,773	2,957,143
Total	\$ 4,177,561	\$ 44,722,497	\$ 51,928,290	\$ 100,828,348	\$ 4,029,212	\$ 44,231,880	\$ 50,620,780	\$ 98,881,872

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

2017				2016			
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
\$ 647,443	\$ 2,969,541	\$ 3,803,293	\$ 7,420,277	\$ 618,438	\$ 3,080,572	\$ 3,949,645	\$ 7,648,655
85,681	1,964,954	5,274,449	7,325,083	89,308	1,858,751	5,047,388	6,995,447
322,017	5,105,960	5,125,632	10,553,609	327,923	5,019,314	5,036,079	10,383,316
24,088	1,806,227	1,793,902	3,624,217	15,942	1,840,645	1,826,348	3,682,936
58,989	3,129,974	3,120,194	6,309,156	40,152	3,278,378	3,253,803	6,572,333
211,512	2,264,674	2,254,894	4,731,080	235,538	2,162,813	2,151,920	4,550,270
1,069,981	12,066,633	12,269,894	25,406,508	1,118,899	11,853,985	12,022,814	24,995,698
907,482	4,728,092	7,235,173	12,870,747	583,444	4,697,126	7,235,293	12,515,862
962,921	7,704,384	8,368,138	17,035,443	981,740	7,663,353	8,067,355	16,712,449
146,085	1,381,722	1,375,212	2,903,020	119,307	1,224,004	1,224,338	2,567,649
<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>

(Continued)

DUPAGE COUNTY, ILLINOIS

Sales Tax Collections by Category (cont.) Last Ten Calendar Years

Category	2015				2014			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 590,103	\$ 3,324,807	\$ 4,432,692	\$ 8,347,602	\$ 461,625	\$ 3,416,060	\$ 4,417,871	\$ 8,295,556
Food	117,432	1,686,256	4,778,639	6,582,327	78,008	1,443,697	4,467,100	5,988,806
Drinking and Eating Places	311,513	4,742,659	4,783,479	9,837,650	316,815	4,534,795	4,508,627	9,360,237
Apparel	16,529	1,819,148	1,816,299	3,651,977	13,437	1,820,430	1,795,732	3,629,600
Furniture, Household, and Radio	39,344	2,918,362	2,919,872	5,877,578	46,367	2,749,902	2,749,531	5,545,800
Lumber, Building, and Hardware	162,211	2,058,834	2,061,456	4,282,501	145,537	1,988,182	1,965,673	4,099,392
Automotive and Filling Stations	1,005,397	11,956,430	12,183,883	25,145,710	1,248,861	11,961,108	12,043,536	25,253,505
Drugs and Miscellaneous Retail	564,648	4,454,728	6,865,962	11,885,338	672,649	5,136,033	7,180,870	12,989,552
Agriculture and All Other	1,066,501	7,781,910	8,299,771	17,148,182	996,499	6,514,167	7,097,647	14,608,313
Manufacturers	109,767	960,730	966,954	2,037,452	83,607	1,017,893	1,006,782	2,108,281
Total	<u>\$ 3,983,446</u>	<u>\$ 41,703,864</u>	<u>\$ 49,109,006</u>	<u>\$ 94,796,316</u>	<u>\$ 4,063,405</u>	<u>\$ 40,582,267</u>	<u>\$ 47,233,369</u>	<u>\$ 91,879,042</u>

2013				2012			
County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
\$ 449,835	\$ 3,389,558	\$ 4,121,737	\$ 7,961,130	\$ 478,957	\$ 3,543,584	\$ 4,318,948	\$ 8,341,488
71,212	1,458,371	4,382,697	5,912,280	70,559	1,430,518	4,323,737	5,824,814
309,795	4,402,457	4,351,070	9,063,322	345,581	4,266,265	4,268,212	8,880,058
15,658	1,804,721	1,769,046	3,589,425	17,520	1,785,010	1,770,671	3,573,202
47,135	2,685,750	2,633,773	5,366,658	39,041	2,371,691	2,348,598	4,759,329
145,302	1,875,050	1,833,321	3,853,673	144,728	1,727,237	1,717,634	3,589,599
1,115,112	11,544,343	11,722,425	24,381,880	1,160,509	10,640,199	10,980,787	22,781,495
690,195	5,192,013	7,040,910	12,923,118	707,176	4,977,441	6,842,965	12,527,582
908,964	5,635,837	6,401,524	12,946,325	1,053,620	5,347,482	5,807,084	12,208,187
83,118	969,340	956,766	2,009,224	95,731	740,135	745,741	1,581,607
<u>\$ 3,836,326</u>	<u>\$ 38,957,440</u>	<u>\$ 45,213,269</u>	<u>\$ 88,007,035</u>	<u>\$ 4,113,421</u>	<u>\$ 36,829,562</u>	<u>\$ 43,124,378</u>	<u>\$ 84,067,361</u>

(Continued)

DUPAGE COUNTY, ILLINOIS

Sales Tax Collections by Category (cont.) Last Ten Calendar Years

Category	2011				2010			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 358,339	\$ 3,380,931	\$ 4,078,547	\$ 7,817,817	\$ 489,486	\$ 3,530,661	\$ 4,153,567	\$ 8,173,715
Food	69,436	1,475,047	4,250,199	5,794,682	70,257	1,456,317	4,173,045	5,699,618
Drinking and Eating Places	329,156	4,014,336	3,987,717	8,331,209	288,851	3,887,651	3,837,901	8,014,403
Apparel	131,818	1,846,780	1,877,586	3,856,184	17,586	1,672,014	1,636,425	3,326,024
Furniture, Household, and Radio	13,369	2,383,638	2,350,135	4,747,142	69,396	2,428,948	2,324,266	4,822,609
Lumber, Building, and Hardware	147,411	1,710,894	1,688,795	3,547,100	140,719	1,669,146	1,628,186	3,438,051
Automotive and Filling Stations	1,132,157	10,061,635	10,351,469	21,545,261	792,669	9,191,231	9,388,452	19,372,352
Drugs and Miscellaneous Retail	630,806	4,684,421	6,393,130	11,708,356	601,745	4,341,883	5,859,688	10,803,315
Agriculture and All Other	835,592	5,338,166	5,692,330	11,866,088	860,087	5,141,016	5,473,680	11,474,784
Manufacturers	72,856	794,257	792,839	1,659,952	62,451	870,603	873,270	1,806,324
Total	<u>\$ 3,720,938</u>	<u>\$ 35,690,105</u>	<u>\$ 41,462,747</u>	<u>\$ 80,873,790</u>	<u>\$ 3,393,246</u>	<u>\$ 34,189,469</u>	<u>\$ 39,348,480</u>	<u>\$ 76,931,195</u>

(Concluded)

DUPAGE COUNTY, ILLINOIS

Ratios of Net General Bonded Debt Outstanding Last Ten Fiscal Years

Fiscal Year	Population (1)	Gross General Obligation Bonded Debt Outstanding (2)	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
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
2010	916,924	234,775,000	-	14,488,175	220,286,825	0.17%	240.25

(1) Population figures are obtained from the U.S. Census Bureau and are estimated as of every July 1, 20XX. The 2010 population is the official census number for DuPage County.

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

For the year ending 11/30/2013, the G.O. (Alternate) Bonds Series 2001 (Drainage Project); the G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; the G.O. Refunding Bonds (Alternate Revenue Source Jail Project) Series 2002; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002 bonds have fully matured and are included above for prior years' reference. In June 2015, the G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005 were refunded with the G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B Bonds. In 2016, the Limited Tax G.O. Bonds (Courthouse Project), Series 2006 were fully refunded with the Limited Tax G.O. Refunding (Courthouse Project), Series 2016 Bonds; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006 bonds were fully refunded with the G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project), Series 2016 Bonds.

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

DUPAGE COUNTY, ILLINOIS

Computation of Direct and Overlapping Debt November 30, 2019

<u>Governmental Unit</u>	<u>Total Debt Outstanding (3)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County (1)</u>
Direct Debt			
DuPage County	\$ 162,504,806	100.00%	\$ 162,504,806
Total Direct Debt	162,504,806		162,504,806
Overlapping Debt			
Forest Preserve	102,861,129	100.00%	102,861,129
Cities and villages (1)	10,278,745,325	6.24%	641,025,002
Townships	-	100.00%	-
Parks (1)	1,090,256,740	27.37%	298,420,895
Fire protection	7,775,000	100.00%	7,775,000
Library	48,190,000	12.67%	6,103,485
Special service	19,795,500	97.25%	19,251,296
Grade schools	392,370,124	95.62%	375,197,449
High schools	238,275,438	95.87%	228,445,181
Unit schools	653,487,104	61.42%	401,374,299
Community colleges (1)	365,370,000	54.00%	197,282,647
Total Overlapping Debt	13,197,126,360		2,277,736,382
Total Direct Debt and Overlapping Debt	\$ 13,359,631,166		\$ 2,440,241,188

Note: Taxing districts are separate and distinct governmental entities where all, or a portion of the governmental entity lies within DuPage County.

(1) Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.

(2) Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in DuPage County. Percentages have been rounded to the nearest hundredth.

(3) Represents direct debt for governmental activities, as reported by various governments. Overlapping governments without direct debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the DuPage County Clerk.

Source: Information obtained from the DuPage County Clerk's Office.

DUPAGE COUNTY, ILLINOIS

Legal Debt Margin Information Last Ten Fiscal Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Assessed value of property (2014 Assessment)	\$ 39,959,019,376	\$ 38,247,977,262	\$ 36,179,309,823	\$ 33,900,296,790
Debt limit - 5.75% of assessed value	2,297,643,614	2,199,258,693	2,080,310,315	1,949,267,065
Debt applicable to limit:				
Limited Tax General Obligation Bonds	<u>30,835,000</u>	<u>33,090,000</u>	<u>33,905,000</u>	<u>36,050,000</u>
Total Debt Applicable to Limit	<u>30,835,000</u>	<u>33,090,000</u>	<u>33,905,000</u>	<u>36,050,000</u>
Legal Debt Margin	<u>\$ 2,266,808,614</u>	<u>\$ 2,166,168,693</u>	<u>\$ 2,046,405,315</u>	<u>\$ 1,913,217,065</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit	1.34%	1.50%	1.63%	1.85%

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).

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 32,504,572,590	\$ 32,791,280,336	\$ 34,663,102,323	\$ 37,694,255,826	\$ 40,351,156,012	\$ 42,879,581,802
1,869,012,924	1,885,498,619	1,993,128,384	2,167,419,710	2,320,191,471	2,465,575,954
<u>43,590,000</u>	<u>45,085,000</u>	<u>46,510,000</u>	<u>47,865,000</u>	<u>49,170,000</u>	<u>50,425,000</u>
<u>43,590,000</u>	<u>45,085,000</u>	<u>46,510,000</u>	<u>47,865,000</u>	<u>49,170,000</u>	<u>50,425,000</u>
<u>\$ 1,825,422,924</u>	<u>\$ 1,840,413,619</u>	<u>\$ 1,946,618,384</u>	<u>\$ 2,119,554,710</u>	<u>\$ 2,271,021,471</u>	<u>\$ 2,415,150,954</u>
2.33%	2.39%	2.33%	2.21%	2.12%	2.05%

DUPAGE COUNTY, ILLINOIS

Ratios of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year	Governmental Activities						Total Governmental Activities
	General Obligation Debt	Certificate of Participation	Revenue Bonds	Special Service Areas	Unamortized Bond Premium		
2019	\$ 158,265,000	\$ -	\$ -	\$ -	\$ 4,239,806		\$ 162,504,806
2018	181,505,000	-	-	-	4,939,944		186,444,944
2017	157,920,000	-	36,800,000	4,852,189	5,684,588		205,256,777
2016	170,400,000	-	45,805,000	5,368,337	6,440,699		228,014,036
2015	187,460,000	-	54,635,000	5,868,636	-		247,963,636
2014	197,850,000	-	62,185,000	6,357,785	-		266,392,785
2013	207,495,000	-	69,500,000	6,916,881	-		283,911,881
2012	216,715,000	-	76,460,000	3,900,000	-		297,075,000
2011	225,515,000	-	83,095,000	4,290,000	-		312,900,000
2010	234,775,000	-	89,390,000	4,665,000	-		328,830,000

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.

Business type Activities							
Revenue Bonds	IEPA Construction Loans	DuPage Water Commission Payable	Capital Lease	Unamortized Bond Premium	Total Business type Activities	Total Outstanding Debt	
\$ 6,970,000	\$ 3,647,701	\$ -	\$ -	\$ 32,602	\$ 10,650,303	\$ 173,155,109	
8,385,000	3,884,705	-	-	48,250	12,317,955	198,762,899	
9,590,000	4,118,774	-	-	63,899	13,772,673	219,029,450	
10,830,000	4,349,944	-	-	79,548	15,259,492	243,273,528	
12,025,000	4,578,251	-	-	-	16,603,251	264,566,887	
13,175,000	4,971,338	-	-	-	18,146,338	284,539,123	
14,290,000	5,023,544	-	-	-	19,313,544	303,225,425	
12,950,000	4,441,761	-	-	-	17,391,761	314,466,761	
13,790,000	2,122,614	2,601,895	-	-	18,514,509	331,414,509	
14,600,000	2,732,045	2,814,544	-	-	20,146,589	348,976,589	

(continued)

DUPAGE COUNTY, ILLINOIS

Ratios of Outstanding Debt by Type (cont.) Last Ten Fiscal Years

Fiscal Year	Total Personal Income (TPI) (In Thousands)	Total Personal Income Percentage (1)	Per Capital Personal Income (PCPI)	Total Per Capita Personal Income Percentage (3)	Estimated Property Value	Percentage of Actual Value of Taxable Property (2)
2019	N/A	N/A	N/A	N/A	119,997,055,183	0.144%
2018	67,684,237	293.662%	72,889	0.037%	114,858,790,577	0.173%
2017	66,479,460	294.387%	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%
2010	48,516,778	139.026%	52,913	0.015%	128,767,512,919	0.271%

- (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 2018 at the time of completion of this report.

(concluded)

DUPAGE COUNTY, ILLINOIS

Pledged Revenue Coverage - Water and Sewerage System Revenue Fund Water and Sewerage System Revenue Bonds Last Ten Fiscal Years

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Principal Retirements	Interest Payments	Total Debt Service Payments	Coverage Ratio
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
2010	19,061,874	16,404,316	2,657,558	785,000	599,087	1,384,087	1.92

- (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

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)
2019	922,921	N/A	N/A	N/A	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%
2010	916,924	48,516,778	52,913	37,849	8.0%

- (1) Population figures are estimates obtained from the U.S. Census Bureau, except for 2010 which is the actual population as per the census. Estimates for 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. 2019 numbers are not available for the County as of May 2020.
- (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

2019			2010		
Employer	Employees	Percentage of Total County (Jobs) Employment	Employer	Employees	Percentage of Total County (Jobs) Employment
McDonald's Corporation	7,421	0.93%	Edward Hospital & Health Svc	5,000	0.72%
Advocate Aurora Health Inc.	6,538	0.82%	College of DuPage	4,800	0.69%
Knowles Corporation	6,483	0.81%	BP America, Inc	4,000	0.58%
Albertsons Investor Holdings LLC	5,564	0.69%	Elmhurst Memorial Healthcare	3,600	0.52%
Edward-Elmhurst Healthcare	5,034	0.63%	McDonald's Corporation	3,000	0.43%
Northwestern Memorial Healthca	4,429	0.55%	DuPage County	2,998	0.43%
Giraffe Holding, Inc.	4,039	0.50%	Argonne National Lab	2,900	0.42%
All State Corporation	3,516	0.44%	Advocate Good Samaritan Hosp	2,500	0.36%
BP America, Inc.	3,469	0.43%	Ace Hardware	2,000	0.29%
DuPage County	<u>2,570</u>	0.32%	Navistar International Corp.	<u>1,800</u>	0.26%
	<u>49,063</u>	6.12%		<u>32,598</u>	4.69%
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, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

<u>Function</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Conservation and recreation	38	36	34	32	29	N/A	N/A	N/A	N/A	N/A
Educational services	15	14	15	15	14	17	16	17	16	17
General government	333	339	347	353	363	337	354	365	345	368
Highways, streets and bridges	106	105	105	97	98	103	106	106	99	104
Judicial	552	551	544	607	633	657	656	664	628	713
Health and public safety	1,262	1,247	1,313	1,385	1,396	1,063	1,050	1,063	1,369	1,472
Public service	181	187	200	215	221	597	607	621	189	213
Public works	<u>83</u>	<u>82</u>	<u>83</u>	<u>81</u>	<u>86</u>	<u>116</u>	<u>110</u>	<u>113</u>	<u>105</u>	<u>111</u>
Total	<u>2,570</u>	<u>2,561</u>	<u>2,641</u>	<u>2,785</u>	<u>2,840</u>	<u>2,890</u>	<u>2,899</u>	<u>2,949</u>	<u>2,751</u>	<u>2,998</u>

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

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Government										
Supervisor of Assessments:										
Real estate transfer declarations processed	N/A	18,134	18,620	17,849	16,874	15,926	16,775	13,098	10,420	10,312
Treasurer/Collector:										
Real estate parcels billed	321,324	322,468	326,002	325,761	321,732	321,374	324,988	325,256	325,107	325,066
Public Services										
Economic Development & Planning:										
Building permits issued	4,320	3,808	3,522	3,438	3,047	3,072	2,850	2,838	2,397	2,555
Inspections conducted	17,375	18,089	11,830	11,492	10,921	13,225	14,369	12,433	11,870	12,408
Stormwater: ¹¹										
Acres of Land Maintained	691	685	414	-	-	-	-	-	-	-
Flood operations	5	6	6	-	-	-	-	-	-	-
Outfalls monitored	1,375	745	375	-	-	-	-	-	-	-
Spill/IDDE Response	15	15	8	-	-	-	-	-	-	-
Stormwater management permits reviewed ⁶	213	330	181	166	173	196	197	173	185	190
Stormwater management permits issued ⁶	119	124	88	80	79	73	100	86	86	85
Flood elevation requests	65	59	65	-	-	-	-	-	-	-
Convalescent Center:										
Patient days	115,988	117,762	119,177	118,417	114,793	117,889	117,057	117,833	116,009	114,858
Residents receiving care	608	670	598	603	551	555	599	622	654	652
Human Services:										
Individual senior citizens served	21,600	19,582	18,353	20,365	20,733	19,919	19,106	18,942	18,640	15,887
Clients handled by the Information Referral Specialist	46,255	46,807	47,141	43,689	22,165	27,125	27,825	37,245	36,948	32,599
Family Self Sufficiency Program clients	285	257	238	366	333	348	416	567	452	455
Rides provided by paratransit	42,841	43,070	44,553	46,352	41,880	42,151	42,435	36,622	40,887	42,209
Telephone calls handled by DPCO customer service	75,645	79,465	78,223	82,534	87,875	100,850	101,583	105,689	113,047	111,883
Psychological Services counseling clients served	N/A	N/A	2,004	1,511	1,595	1,576	1,930	1,916	1,590	1,646
Adult clients served at the Family Center	3,646	3,350	3,548	3,306	3,160	3,660	3,859	3,823	3,829	3,889
Highway, Streets and Bridges										
Transportation and Highways:										
Lane-miles maintained	965	965	971	972	972	971	969	964	943	947
New lane-miles	-	(6.0)	(0.7)	0.3	1.0	1.5	4.5	9.6	0.0	2.2
Highway permits processed	471	464	506	527	572	604	457	481	394	353
Number of bridges inspected	18	23	20	21	13	4	14	13	12	17
Miles of multi-purpose trail system maintained	96	94	94	94	94	94	93	93	93	93
Judicial										
Circuit Court :										
Traffic cases	105,254	105,344	107,968	108,742	115,568	133,542	135,179	144,569	154,025	150,369
Cases other than traffic	40,499	41,497	43,404	41,390	43,554	46,784	49,795	57,954	60,561	55,994
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	84	67	54	60	74	53	56	71	76	N/A
Domestic Violence and Child Abuse Unit cases initiated ⁵	97	N/A	54	90	100	73	71	127	100	N/A
Juvenile Trial Division cases processed	535	473	502	656	759	893	810	910	876	995
Investigations Unit cases opened	81	73	32	32	33	44	50	43	55	59
Civil Bureau:										
Number of files opened	236	109	296	276	329	351	339	452	301	473
Children's Advocacy Center:										
Number of cases opened	448	484	420	440	425	424	433	509	359	343
Number of individuals services provided to	1,314	1,482	1,513	1,474	1,352	1,546	2,132	2,048	1,834	1,058
Appeals Division:										
Appeals filed (by and against State's Attorney)	107	112	112	102	123	270	205	161	159	167
Health and Public Safety										
Animal Care & Control: ⁹										
Total animal intake	2,091	2,218	2,460	2,218	2,338	2,845	3,144	3,438	3,940	4,087
Total animals adopted, transferred or returned to owner	1,635	1,859	1,781	1,551	1,570	1,831	1,946	2,124	2,172	2,148
Live release rate all animals ¹⁰	82.66%	84.23%	76.21%	74.86%	70.15%	67.97%	65.87%	63.48%	57.05%	53.96%

DUPAGE COUNTY, ILLINOIS

Operating Indicators by Function Last Ten Fiscal Years

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Sheriff:										
Patrol Division calls for service	43,494	41,104	42,176	46,917	46,664	48,365	49,971	53,836	50,868	50,201
Forensic Investigation Division -										
Crime scenes processed	1,543	1,557	1,570	1,561	1,175	1,265	1,445	1,525	1,571	2,176
Detective Division incident reports	3,255	3,717	3,351	3,752	3,563	3,339	4,965	5,667	6,203	6,039
Tactical Narcotics Team - investigations	N/A	N/A	N/A	N/A	N/A	57	126	96	70	59
Street value of drug seizures (in millions)	N/A	N/A	N/A	N/A	N/A	1	6	5	4	1
Crime laboratory criminal cases processed	1,430	1,381	1,286	1,495	1,613	1,755	2,054	2,657	3,653	4,028
Civil Division items processed	19,496	20,297	19,134	21,682	22,262	25,300	27,000	42,440	33,000	38,000
County jail average daily population ³	524	539	623	648	648	681	758	774	750	789
Citations ⁷	2,746	3,408	4,670	6,045	6,102	7,101	N/A	N/A	N/A	N/A
Driving under the influence (DUI) ⁷	46	56	64	88	83	129	N/A	N/A	N/A	N/A
Health Department:										
Immunizations	8,940	9,051	9,727	11,307	9,465	8,282	8,282	12,046	16,199	15,842
Food inspections and consultations	13,986	9,723	4,946	6,756	9,227	10,250	10,250	10,506	12,588	11,865
Mental health patients served	7,300	6,943	7,805	7,698	6,074	13,810	13,473	13,398	16,818	11,560
Coroner:										
Death investigation cases	5,716	5,512	5,295	5,296	5,055	4,875	4,726	4,361	4,506	4,223
Homeland Security and Emergency Management:										
Planning Unit ^{4,8}			21	18	82	87	20	50	48	13
Planning Hours	2,674	4,858	N/A	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	N/A
Plans Developed/Updated & Meetings ⁴										
Plans developed	4	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Planning meetings / External Stakeholders	75	111	N/A	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	N/A
Operations Hours	2,222	588	N/A	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	59
Presentations	7	21	N/A	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	N/A
Activations	2	2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Incidents Reported	-	4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Training & Exercise Unit ^{4,8}			35	61	53	68	63	62	51	48
Internal Training Sessions	55	68	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Internal Exercises	5	12	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
External Exercises	29	14	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Training Courses	60	18	N/A	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	N/A
Public Health Hours	9,176	11,234	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Homeland Security cases	129	76	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Technology & Special Projects Unit ^{4,8}	495	N/A	113	181	86	131	58	49	20	37
Administration ^{4,8}	4,169	N/A	15	24	55	41	29	14	41	17
Incident Reports ^{4,8}	31	N/A	90	77	63	67	58	43	53	58
Emergency Scene Responses ^{4,8}	N/A	N/A	N/A	N/A	5	N/A	N/A	N/A	N/A	N/A

Public Works

Waterworks and Sewerage Systems:										
Sewer customers	36,471	36,301	36,122	35,963	35,825	35,641	35,499	35,463	35,210	34,750
Gallons billed to sewer customers ¹	3.4	3.5	3.6	3.4	3.6	3.5	3.8	4.2	3.8	3.9
Water customers	3,719	3,703	3,340	3,324	3,309	3,273	3,214	3,170	3,111	3,137
Gallons of water sold (billed) ²	358.0	340.0	350.0	339.0	343.0	340.0	347.0	514.0	468.0	354.7

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

Source: Various County departments

DUPAGE COUNTY, ILLINOIS

Capital Asset Statistics by Function Last Ten Fiscal Years

Function/Program	2019	2018	2017	2016
General Government				
Building	4	4	4	4
Capital Plant - vehicles	17	17	17	20
County Clerk - vehicles	0	0	0	0
Data Processing - vehicles	1	1	1	1
Finance - vehicles	2	2	2	2
Security - vehicles	4	4	4	4
Highway, Streets and Bridges				
Building	3	3	3	3
Vehicles	122	129	129	152
Judicial				
Building	3	3	3	4
Youth Home -vehicles	0	0	0	0
State's Attorney - vehicles	16	15	15	18
Health and Public Safety				
Building	7	7	7	7
Animal Control - vehicles	5	5	4	4
Coroner - vehicles	7	7	7	7
Jail - vehicles	1	1	1	1
Office of Emergency Management - Vehicles	5	6	6	7
Sheriff - vehicles	186	186	198	195
Public Service				
Building	1	1	1	1
Economic Development and Planning - vehicles	12	12	11	13
Human Services	7	6	6	6
Public Works				
Building	12	12	12	12
Drainage - vehicles	2	2	2	1
Stormwater - vehicles	16	13	13	9
Total Buildings	30	30	30	31
Total Vehicles	403	406	416	434

Source - DuPage County capital assets database

2015	2014	2013	2012	2011	2010
4	4	4	3	3	3
19	17	18	18	15	16
0	0	0	0	0	1
1	1	1	1	2	1
2	2	2	2	2	4
4	4	4	4	4	4
3	3	3	3	3	3
141	135	146	117	118	127
4	4	4	3	3	3
0	3	3	3	1	2
16	21	23	19	20	25
7	7	7	7	6	6
4	4	4	4	4	6
7	13	13	9	10	10
1	1	1	2	4	4
7	7	7	8	7	11
198	197	194	199	203	190
1	1	1	1	1	1
15	13	11	14	14	16
0	0	0	0	0	0
12	12	12	12	12	12
1	1	1	1	1	1
9	9	9	6	6	5
31	31	31	29	28	28
425	428	437	407	411	423

DUPAGE COUNTY, ILLINOIS

Water and Sewerage System of DuPage County, Illinois Required Information for Continuing Disclosure Undertaking As of and for the Year Ending November 30, 2019

Customers

Total Metered Sewer and Water Customers

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Metered Sewer Customers	36,471	36,301	36,122	35,963	35,289	35,641	35,499	35,465	35,210	35,348
Metered Water Customers	3,719	3,703	3,340	3,324	3,309	3,273	3,214	3,174	3,111	3,078

Top 10 Sewer Customers December 2018 through November 2019

<u>Customer</u>	<u>Annual Total</u>
Willow Lake Lombard LLC / Globetrotters Inter Inc	\$ 218,869
Four Lakes Development	217,257
Hinsdale Lake / Laramar	208,817
EL-AD Windsor Lakes LLC	143,170
Farmingdale Condos	131,002
Alcatel-Lucent	127,975
M&M / Accounts Payable	109,793
Morton Arboretum	102,240
Stratford Green	89,913
Wilson Danada LLC	78,123

Top 10 Water Customers December 2018 through November 2019

<u>Customer</u>	<u>Annual Total</u>
Hinsdale Lake / Laramar	\$ 531,730
Willow Lake Lombard LLC / Globetrotters Inter Inc	267,399
Stratford Green	229,290
Hinsdale Pt Condo Association	157,081
Waterfall Glen Condominium Association	156,468
Champagne Lodge / Robert Hansen	39,463
Royce Realty / Accounts Payable	37,760
Riverglen Condo Association / Baum Prop Mgmt	34,173
Royce Apartments	22,747
Highland Manor Motel	17,450

Source: Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2019

DUPAGE COUNTY, ILLINOIS

Water and Sewerage System of DuPage County, Illinois Required Information for Continuing Disclosure Undertaking (Cont.) As of and for the Year Ending November 30, 2019

Consumption Data

Total Gallons Billed (in thousands)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Sewer Billed Consumption	3,386	3,498	3,648	3,395	3,467	3,484	3,766	4,192	3,775	3,826
Water Billed Consumption	358	340	350	339	344	340	347	373	351	354

Rates

Sewer Service Rates Effective 3/1/2019

Sewer Service Charges per 1,000 gallons	\$	3.13
Sewer Maintenance Charges per 1,000 gallons	\$	1.11

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	\$	4.16
Base Charge - Meter Reading		1.94
User Charge		50.08
Sewer Maintenance Charge		17.76
Amount billed to a customer connected to a System maintained Sewer (2 month bill)	\$	<u>73.94</u>

Water Service Rates Effective 1/1/2018

Southeast Regional Water Facility (SERWF)	\$9.85 per 1,000 gallons
North Regional Water Facility (NRWF)	\$6.25 per 1,000 gallons
Steeple Run	\$9.85 per 1,000 gallons
Greene Road	\$9.85 per 1,000 gallons
Glen Ellyn Heights	\$9.85 per 1,000 gallons
York Center	\$9.85 per 1,000 gallons

Source: Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2019