

ANNUAL COMPREHENSIVE FINANCIAL REPORT



DuPage County, Illinois

Fiscal Year Ended November 30, 2022

Submitted by:

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Chief Financial Officer*

DuPage County, Illinois

Annual Comprehensive Financial Report

November 30, 2022

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DuPage County, Illinois

Table of Contents
November 30, 2022

	<u>Exhibit</u>	<u>Page</u>
Introductory Section		
Transmittal Letter		i
Elected Officials		viii
Organizational Summary		ix
Certificate of Achievement for Excellence in Financial Reporting		x
Financial Section		
Independent Auditors' Report		1
Required Supplementary Information		
Management's Discussion and Analysis		5
Basic Financial Statements		
County-Wide Financial Statements:		
Statement of Net Position	A-1	23
Statement of Activities	A-2	25
Fund Financial Statements:		
Balance Sheet - Governmental Funds	A-3	26
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	A-4	27
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	A-5	28
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	A-6	29
Statement of Net Position - Proprietary Funds	A-7	30
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	A-8	33
Statement of Cash Flows - Proprietary Funds	A-9	34
Statement of Fiduciary Net Position - Fiduciary Funds	A-10	36
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	A-11	37
Notes to Financial Statements		38

DuPage County, Illinois

Table of Contents
November 30, 2022

	<u>Exhibit</u>	<u>Page</u>
Required Supplementary Information		
Historical Pension and OPEB Information:		
Illinois Municipal Retirement Fund - Regular Plan - Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios	B-1	88
Illinois Municipal Retirement Fund - Regular Plan - Schedule of Employer Contributions	B-2	89
Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP) - Schedule of Changes in the County's Net Pension Liability and Related Ratios	B-3	90
Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP) - Schedule of Employer Contributions	B-4	91
Illinois Municipal Retirement Fund - Elected County Official (ECO) - Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios	B-5	92
Illinois Municipal Retirement Fund - Elected County Official (ECO) - Schedule of Employer Contributions	B-6	93
Schedule of Changes in the Total OPEB Liability and Related Ratios - Retiree Healthcare Plan	B-7	94
Budgetary Comparison Information:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
General Fund	B-8	95
Health Department Fund - Budgetary Basis	B-9	96
Care Center Fund	B-10	97
American Rescue Plan Fund	B-11	98
U.S. Treasury Fund	B-12	99
Notes to Required Supplementary Information		100

DuPage County, Illinois

Table of Contents
November 30, 2022

	<u>Exhibit</u>	<u>Page</u>
Other Supplementary Information		
General Fund:		
Detailed Schedule of Revenues - Budget and Actual	C-1	101
Schedule of Expenditures - Final Budget and Actual - by Department	C-2	102
Detailed Schedule of Expenditures - Budget and Actual	C-3	104
Nonmajor Governmental Funds:		
Combining Balance Sheet	D-1	122
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	D-2	123
Special Revenue Funds:		
Combining Balance Sheet - Special Revenue Funds	E-1	124
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Special Revenue Funds	E-2	131
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
Department of Housing and Urban Development Fund	E-3	138
Health Department IMRF Fund	E-4	139
Health Department FICA Fund	E-5	140
Illinois Municipal Retirement Fund	E-6	141
Social Security Fund	E-7	142
Tort Liability Insurance Fund	E-8	143
Stormwater Management Fund	E-9	144
Court Document Storage Fund	E-10	146
Crime Laboratory Fund	E-11	147
County Clerk Document Storage Fund	E-12	148
Arrestee's Medical Cost Fund	E-13	149
Children's Waiting Room Fund	E-14	150
Stormwater Variance Fund	E-15	151

DuPage County, Illinois

Table of Contents
November 30, 2022

	<u>Exhibit</u>	<u>Page</u>
Recorder Geographic Information Systems Fund	E-16	152
Geographic Information Systems Fund	E-17	153
Sheriff's Basic Correctional Officers Academy Fund	E-18	154
Building, Zoning, and Planning Fund	E-19	155
Neutral Site Custody Exchange Fund	E-20	156
Sheriff's Police Vehicle Fund	E-21	157
OHSEM Community Education and Volunteer Outreach Program Fund	E-22	158
DuPage Care Center Foundation Funded Projects Fund	E-23	159
Coroner's Fee Fund	E-24	160
Circuit Court Clerk Operations and Administration Fund	E-25	161
Juvenile Transportation Fund	E-26	162
PD Records Automation Fund	E-27	163
Drug Court and MICAP Fund	E-28	164
Local Gasoline Tax Fund	E-29	165
Motor Fuel Tax Fund	E-30	167
Animal Care and Control Fund	E-31	168
Law Library Fund	E-32	169
Probation and Court Services Fund	E-33	170
Tax Sale Automation Fund	E-34	171
Recorder Document Storage Fund	E-35	172
Court Automation Fund	E-36	173
Wetland Mitigation Banks Fund	E-37	174
Danada Wetland Mitigation Bank Fund	E-38	175
Oak Meadows Wetland Mitigation Bank Fund	E-39	176
Township Project Reimbursement Fund	E-40	177

DuPage County, Illinois

Table of Contents
November 30, 2022

	<u>Exhibit</u>	<u>Page</u>
Century Hill Light Service Area Fund	E-41	178
Child Support Maintenance Fund	E-42	179
Federal Drug S.A. 1417 Fund	E-43	180
State Fund S.A. 1418 Fund	E-44	181
Federal Drug 1417 Justice Fund	E-45	182
Money Laundering Forfeitures Fund	E-46	183
State's Attorney Records Automation Fund	E-47	184
Circuit Court Clerk Electronic Citation Fund	E-48	185
Water Quality BMP in Lieu Fund	E-49	186
U.S. Department of Energy Fund	E-50	187
U.S. Department of Health and Human Services Fund	E-51	188
U.S. Department of Justice Fund	E-52	190
U.S. Department of Labor Fund	E-53	192
U.S. Department of Transportation Fund	E-54	193
U.S. Election Assistance Fund	E-55	194
Environmental Protection Agency Fund	E-56	195
Illinois Department of Commerce and Economic Opportunity Fund	E-57	196
Attorney General - State of Illinois Fund	E-58	197
Illinois Department on Aging Fund	E-59	198
Illinois Department of Public Health Fund	E-60	199
Illinois Violence Prevention Authority Fund	E-61	200
Illinois State Agencies - Miscellaneous Fund	E-62	201
Illinois Department of Human Services Fund	E-63	203
Family Self Sufficiency Fund	E-64	204
Care Center Foundation Fund	E-65	205

DuPage County, Illinois

Table of Contents
November 30, 2022

	<u>Exhibit</u>	<u>Page</u>
Illinois Association of Community Action Agencies Fund	E-66	206
DuPage Animal Friends Fund	E-67	207
Resource Innovations Fund	E-68	208
Local Law Drug Enforcement Fund	E-69	209
Sheriff Commissary Fund	E-70	210
Federal Law Enforcement Treasury Fund	E-71	211
Drug Traffic Prevention State Fund	E-72	212
Sheriff Investigative Fund	E-73	213
Sheriff Sex Offender Fund	E-74	214
Violent Offender Against Youth Fund	E-75	215
Federal Law Enforcement Justice Fund	E-76	216
Sale in Error Interest Fund	E-77	217
Emergency Deployment Fund	E-78	218
Miscellaneous Local Grants Fund	E-79	219
Debt Service Funds:		
Combining Balance Sheet - Debt Service Funds	F-1	220
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Debt Service Funds	F-2	221
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
Special Assessment Debt - Water/Sewer System Projects	F-3	222
2010 A&B Taxable General Obligation Bonds Fund	F-4	223
2011 General Obligation Refunding Bonds - Drainage Project Fund	F-5	224
2015B General Obligation Refunding Bonds - Drainage Project Fund	F-6	225
2016 General Obligation Refunding Bonds - Stormwater Project Fund	F-7	226

DuPage County, Illinois

Table of Contents
November 30, 2022

	<u>Exhibit</u>	<u>Page</u>
2016 General Obligation Refunding Bonds - Courthouse Project Fund	F-8	227
2017 General Obligation Debt Certificates Fund	F-9	228
2009 General Obligation Bonds - Special Service Area #34 Fund	F-10	229
Capital Projects Funds:		
Combining Balance Sheet - Capital Projects Funds	G-1	230
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Capital Projects Funds	G-2	232
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
Highway Impact Fees Administration Fund	G-3	234
Highway Impact Fee Service Area 1 Fund	G-4	235
Highway Impact Fee Service Area 2 Fund	G-5	236
Highway Impact Fee Service Area 3 Fund	G-6	237
Highway Impact Fee Service Area 4 Fund	G-7	238
Highway Impact Fee Service Area 5 Fund	G-8	239
Highway Impact Fee Service Area 6 Fund	G-9	240
Highway Impact Fee Service Area 7 Fund	G-10	241
Highway Impact Fee Service Area 8 Fund	G-11	242
Highway Impact Fee Service Area 9 Fund	G-12	243
County Infrastructure Fund	G-13	244
Health Department Infrastructure Fund	G-14	245
Combining Statement of Fiduciary Net Position - Custodial Funds	H-1	246
Combining Statement of Changes in Fiduciary Net Position - Custodial Funds	H-2	249

DuPage County, Illinois

Table of Contents
November 30, 2022

	<u>Exhibit</u>	<u>Page</u>
Statistical Section (Unaudited)		
Financial Trends		
Net Position by Component	I-1	252
Changes in Net Position	I-2	253
Fund Balances - Governmental Funds	I-3	255
Changes in Fund Balances - Governmental Funds	I-4	256
Revenue Capacity		
Assessed Value and Estimated Actual Value of Taxable Property	I-5	257
Property Tax Levies and Tax Rates as Extended - All Direct and Overlapping Governments	I-6	258
Principal Property Taxpayers	I-7	260
Property Tax Levies and Collections	I-8	261
DuPage County Sales Tax Revenues	I-9	262
Sales Tax Collections by Category	I-10	263
Debt Capacity		
Total Debt and Ratios of Net General Bonded Debt Outstanding	I-11	267
Computation of Direct and Overlapping Debt	I-12	268
Legal Debt Margin Information	I-13	269
Ratios of Outstanding Debt by Type	I-14	270
Pledged Revenue Coverage - Water and Sewerage System Revenue Fund - Water and Sewerage System Revenue Bonds	I-15	272
Demographic and Economic Information		
Demographic and Economic Statistics	I-16	273
Principal Employers	I-17	274

DuPage County, Illinois

Table of Contents
November 30, 2022

	<u>Exhibit</u>	<u>Page</u>
Operating Information		
County Employment Statistics	I-18	275
Operating Indicators by Function	I-19	276
Capital Assets by Function	I-20	278
Water and Sewerage System of DuPage County, Illinois - Required Information for Continuing Disclosure Undertaking	I-21	279



**DUPAGE
COUNTY**

FINANCE DEPARTMENT

630-407-6100

www.dupagecounty.gov/finance

May 31, 2023

Dear Chair Deborah A. Conroy,
Members of the DuPage County Board,
Elected Officials, and
Citizens of DuPage County:

The Annual Comprehensive Financial Report (ACFR) for DuPage County, Illinois (County) for fiscal year ended November 30, 2022 is hereby presented. The ACFR has been prepared by County management in accordance with the principles and standards for financial reporting as set forth by the Government Accounting Standards Board and has been audited by independent auditors.

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

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

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

In addition to meeting the requirements set forth, an additional audit designed to meet the requirements of the Single Audit Act Amendments of 1996 and Title II U.S. Code of Federal Regulations (CFR) Part 200 – *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* was performed for fiscal year ended November 30, 2022. Also, in accordance with Section 13.3 of the FY2022 *Uniform Grant Agreement, an audit of the "Consolidated Year End Financial Report"* was performed as of November 30, 2022.

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

PROFILE OF DUPAGE COUNTY GOVERNMENT

DuPage County (County) was formed on February 9, 1839 out of Cook County by legislative act and became the 77th county established in the State of Illinois (State). In May 1839, the County elected its first County Officers. The estimated population of the County as of July 1, 2022 was 930,759, 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-three 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).

The County is a commission form unit of government with express authority established 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 Board led by its Chair. The Board members are elected from three-member districts. The Chair 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 following offices/departments serve to protect the residents and property of DuPage County: Circuit Court of DuPage County, State's Attorney's Office, Circuit Court Clerk's Office, County Jail, Sheriff's Law Enforcement Department, Probation and Court Services; Office of Homeland Security and Emergency Management, and Public Defender's Office.

Provide Public Health Services to its Residents (Care Center Fund) – The DuPage Care Center (Center) is a 350-bed center that provides quality long-term care and short-term rehabilitative services to DuPage County residents. 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 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 (ETSB) – ETSB provides integrated 9-1-1 services to the residents of DuPage County and portions of Cook, Kane, and Will Counties.

- DuPage Airport Authority (Airport Authority) – The 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 provides 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 internal employee health insurance premiums and external retiree health insurance payments.

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 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 Board is required to use funds from reserves to balance the budget. Since the adopted General Fund budget for FY2023 is \$234,644,234, the required 25% minimum cash reserve for FY2023 is \$58,611,059. At November 30, 2022, the General Fund cash and investments balance was \$86,284,933, which is projected to be adequate to maintain the required minimum cash reserve throughout FY2023.

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 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 Board. The adopted annual budget and approved appropriations terminate at the close of the fiscal year; however, any remaining appropriated balances remain available for ninety days after fiscal year-end to pay obligations incurred during the fiscal year.

LOCAL ECONOMIC CONDITIONS AND ECONOMIC OUTLOOK

Local Economic Conditions

The County entered FY2022 with a growing and diversified economy, a highly educated labor force, and a strong healthcare system. As a result of these favorable economic conditions, the County was well positioned for recovery in the post pandemic period.

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

Median household income figures for the County exceeded both the State and U.S. averages. The most recent data shows the County average at \$100,292 as compared to the State and U.S. averages of \$72,563 and \$69,021, respectively (U.S. Census Bureau, 2022). Approximately 32.9% of aged 25-64 adults in the County have a bachelor's degree and a further 20.3% of adults have a postgraduate degree (Choose DuPage Economic Overview, March 2023). The highly educated workforce 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 61,330 jobs (Impact DuPage). The County is home to several top-quality hospitals that provide accessible health care to its residents. Manufacturing is the second largest industry in the County with 60,318 jobs. Healthcare and manufacturing together comprise approximately 24.4% of County employees (Impact DuPage). As compared to the State, the County has a disproportionately large share of employees in the category of Professional/Science/Technology/Administrative (10.9%). This reflects the County's well-educated workforce, its home to many higher education institutions, and its hub for science and engineering research at Argonne National Laboratory.

Economic Outlook

As with FY2021, the economic outlook for FY2022 is deemed part of the post-pandemic period. In FY2020, the global COVID-19 pandemic plunged the economy into a severe recession and created widespread financial uncertainty (National Bureau of Economic Research). The FY2021 and FY2022 period witnessed a steady recovery with key economic indicators approaching pre-pandemic levels.

A key factor in the recovery was a change in the COVID-19 virus. At the start of FY2022, the Omicron variant caused a major increase in cases. The effects of Omicron continued to be felt throughout the remainder of FY2022, resulting in more than twice as many reported COVID-19 cases in FY2022 than in FY2021 (Health Department). However, the new Omicron variant, while more contagious, caused reduced severity of illness and was significantly less lethal (Health Department). Less virulent COVID-19 strains combined with the County's high vaccination rates helped mitigate the adverse effects of COVID-19. By the end of FY2022, 79.3% of the County's population was fully vaccinated (Health Department).

In the local labor market, COVID-19 recovery continued in FY2022. Unemployment fell and employment rose. Unemployment rates dropped from 4.5% in 2021 to 3.6% in 2022. Employment increased 4.8% from 482,014 in 2021 to 504,982 in 2022 (IL Department of Employment Security). Despite the recovery, baseline employment numbers did not fully return to the pre-pandemic level of 505,390 in 2019. The reduction in workforce relative to pre-pandemic levels has been referred to nationally as "The Great Resignation." While the labor force did grow in 2022, demand for workers continued to outpace supply.

Despite the recovery, the local and national economy did show some signs of weakness in FY2022 caused by a spike in inflation. The Consumer Price Index (CPI) reached the record high level of 7.6% (U.S. Bureau of Labor Statistics). High inflation was fueled by a tight labor market nearing full employment, supply-chain constraints, price increases, and shortages for certain intermediary inputs (e.g., computer chips). At the end of FY2022, the inflation rate remained well above the Federal Reserve Bank's target of 2%, despite the Federal Reserve Bank's

sharp increases in short-term interest rates. Overall, inflation moderated over the course of FY2022 but remained elevated by the close of the year.

A significant influx of federal funding continued to support the local economy in FY2022. Approved in March of 2021, the American Rescue Plan Act (ARPA) provided \$179 million for COVID recovery in DuPage County. The U.S. Treasury Department provided half of the funding in FY2021 and the other half in FY2022. The six-year timeline of this major federal stimulus package enabled the response to the COVID pandemic to be one which targets long term recovery. In addition to community investments in mental health, substance use, food insecurity, homeless prevention, job training, economic development, and tourism, these funds enabled major investments in the County's stormwater system, water treatment plant, and public buildings. These large public projects not only help update the County's aging infrastructure, but also create jobs in the local and regional economy to support a sustained recovery. Most of the projects started in FY2022 with associated economic impact realized in FY2022 and the out-years. Coming out of the pandemic, the County is now better equipped in terms of operations and infrastructure.

DEBT ADMINISTRATION AND BOND RATINGS

The County has 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. Debt management includes annually evaluating the County's portfolio for potential savings. In FY2022, the County took advantage of \$2.5 million in surplus sales tax revenues to retire early the 2011 General Obligation Bonds for the Drainage Project Fund. This prepayment allowed the County to reduce its outstanding debt service requirements. As a result, debt service is forecasted to decrease by approximately \$3.3 million by FY2025.

On November 30, 2022, the County had \$96.5 million of fixed and variable rate general obligation bonds. The County's corresponding debt service requirements were \$13.5 million for FY2022. The County's current net general obligation debt per capita, an indicator of the County's ability to continue to pay its debt service requirements from current tax revenue levels, was approximately \$98.56, the lowest it has been for more than 11 years.

The County's general obligation bonds are currently rated as AA+ by Fitch Ratings, indicating that the County has a 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 the 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 as a percentage of its applicable "Debt Limit" is low. Per 55 ILCS 5/5-1012, the County's Debt Limit is calculated as 5.75% of its assessed property value (\$44.058 billion) which equals approximately \$2.5 billion in FY2022. The County's outstanding general obligation debt (\$23.37 million) as a percentage of this Debt Limit (\$2.5 billion) equals 0.92%.

FINANCIAL PLANNING AND ECONOMIC RECOVERY

The County has a longstanding commitment to strategic planning. It completely rewrote its Strategic Plan (Plan) in 2015 through a yearlong process and updated this Plan in 2019. With the update, the County added a sixth strategic imperative: Diversity and Inclusion (D&I) reflecting a strengthened commitment to D&I goals. The County's six strategic imperatives are listed below.

- Support and enhance the quality of life for County residents.
- Undertake comprehensive financial planning to ensure a sound and sustainable fiscal future.

- Improve efficiency, reduce duplication, and encourage resource sharing across governments.
- Expand opportunities for diverse populations to promote inclusivity among employees, businesses, and residents.
- Foster the continued growth of the economy.
- Build upon existing initiatives and expand opportunities for the diverse population.

In FY2022, County Staff started work on a major update of the current Strategic Plan. Staff drafted a Request for Proposal at the end of FY2022 and awarded a new contract in the spring of 2023. The new Strategic Plan will be shaped by COVID-19 and its subsequent economic recovery. The County has faced significant strategic challenges that were never envisioned in 2015. The COVID-19 pandemic forced the County to fundamentally reimagine how it delivers services, while protecting staff, clients, visitors, and the general public. During the COVID-19 pandemic, the County redeployed staff, redesigned operations, retrofitted spaces, transitioned to electronic operation, and created isolation areas. This experience illustrated the need for a Strategic Plan that can adjust to current changes – whether they be in government finances, state law, the national economy, regional unemployment, local community, or international public health. Going forward, the County is committed to a Strategic Plan that can adapt over time to changing conditions, not one that becomes obsolete in a few short years.

INDEPENDENT AUDITS

Baker Tilly conducted the audits of the basic financial statements for Fiscal Year 2022 for the County; the DuPage County Clerk of the Circuit Court; the Department of Public Works, ETSB, and the Health Department. Baker Tilly also conducted the audit of the “*Report on Federal Awards*” of the County’s grants and programs for Fiscal Year 2022 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, 2022 for the Airport Authority.

The “*Annual Comprehensive Financial Report*”; the audited Financial Statements for the above entities; the “*Communication to Those Charged With Governance and Management Report*”; and the “*Report on Federal Awards*” may be viewed on the County’s website at https://www.dupagecounty.gov/government/departments/finance/financial_reports/.

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

AWARDS AND ACKNOWLEDGEMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Reporting (Certificate) to DuPage County for its “*Comprehensive Annual Financial Report*” for the Fiscal Year Ended November 30, 2021. It was the 36th consecutive year that the County was awarded this Certificate. To be awarded the Certificate, the County’s Consolidated Annual Financial Report must have the information needed for a user of the financial statements to be able to assess the County’s financial health.

I believe that the County’s FY2022 Annual Consolidated Financial Report will continue to meet the requirements of the GFOA’s Certificate of Achievement for Excellence in Reporting program.

The County also received the GFOA’s Distinguished Budget Presentation Award for its “*FY2022 Financial Plan*” for the 18th consecutive year. To be given this 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 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 Chair Conroy and County Board Members for your continued leadership and commitment to the financial matters of DuPage County, Illinois.

Respectfully submitted,

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

Jeffrey A. Martynowicz

Chief Financial Officer

DU PAGE COUNTY, ILLINOIS

ELECTED OFFICIALS
AS OF NOVEMBER 30, 2022

COUNTY BOARD MEMBERS

DANIEL J. CRONIN, CHAIRMAN

DISTRICT 1

PUCHALSKI, DONALD E.
SELMON, ASHLEY
TORNATORE, SAM

DISTRICT 2

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

DISTRICT 3

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

DISTRICT 4

ECKHOFF, GRANT
LAPLANTE, LYNN
OZOG, MARY FITZGERALD

DISTRICT 5

PHILLIPS, AMY
COVERT, SADIA
DESART, DAWN

DISTRICT 6

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

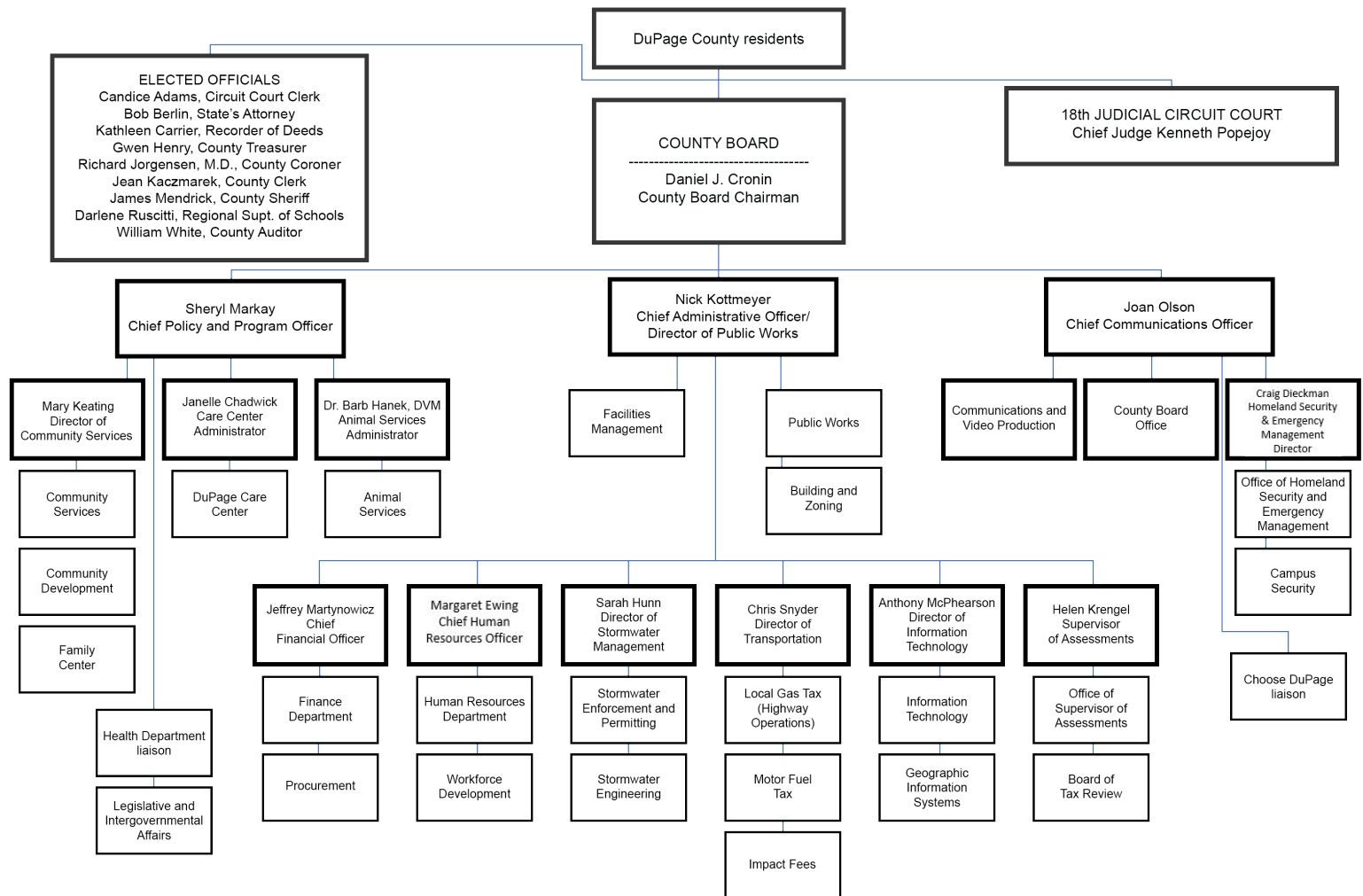
OTHER ELECTED OFFICIALS

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

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



Organizational Summary



Departments under County Board report administratively to the County Chairman, who functions as CEO. Departments under County-wide elected officials report administratively to those officials. These include the Sheriff, Coroner, Circuit Court Clerk, 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

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Reporting

Presented to

**DuPage County
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2021

Christopher P. Morill

Executive Director/CEO

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

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 (the County), as of and for the year ended November 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying 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 the County as of November 30, 2022 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.

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 opinions, insofar as it relates to the amounts included for the DuPage Airport Authority are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the County adopted the provisions of GASB Statement No. 87, *Leases*, effective December 1, 2021. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

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 is the responsibility of management and, 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, 2022 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The other supplementary information for the year ended November 30, 2022 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, 2022, 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, 2022.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County as of and for the year ended November 30, 2021 (not presented herein), and have issued our report thereon dated June 30, 2022, 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, 2021 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 2021 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2021 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 basic financial statements or to those 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, 2021.

Other Information

Management is responsible for the other information. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2023 on our consideration of the 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 the 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 the County's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Oak Brook, Illinois
May 31, 2023

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

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 ending November 30, 2022. We encourage readers to consider the information presented here in conjunction with the transmittal letter, financial statements, and notes to the financial statements.

FY 2022 FINANCIAL HIGHLIGHTS

- Total Governmental and Business-Type Activity Net Position increased to \$1.2 billion by end of FY2022. This is a \$142.5 million increase over the FY2021 ending balance. The most significant increases occurred in General Government revenues, which increased by \$32.4 million, as well as Total Primary Government related expenses which decreased by \$26.3 million. FY2021 marked the end of CARES funding which accounted for \$26.2 million in revenue and \$26.3 million in expenditures. ARP fund increased revenue by \$15.2 million and expenditures by \$18.3 million to partially offset the end of CARES.
- Governmental and Business-Type Funds, the total revenue decreased by \$17.0 million and total expenses decreased by \$26.4 million compared to FY2021. Of the revenue earned, the largest portions come from Sales Tax, followed by Operating Grants and Contributions, and Charges for Services.
- The County's total operating budget for FY2022 was \$474.3 million, which was \$9.0 million below the FY2021 budget. The original budget for the General Fund, the County's main operating fund and primary funding source for Elected Officials and support functions, totaled \$209.9 million, which was just above the FY2021 budget of \$179.4 million. The General Fund budget represented approximately 33% of the total operating budget for FY2022. Actual revenues for the General Fund were \$3.1 million higher than the budget. Total General Fund expenditures were \$11.3 million less than the budget.

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

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

COUNTYWIDE FINANCIAL STATEMENTS

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

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

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

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

PRIMARY GOVERNMENT

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

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

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

COMPONENT UNITS

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

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

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

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

FUND FINANCIAL STATEMENTS

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

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 the fiscal year-end that may be used for either current or future spending.

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

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

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

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

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

- U.S. Treasury Fund - The Emergency Rental Assistance Program (ERA) accounts for federal government funds received from the U.S. Department of the Treasury in accordance with the Emergency Rental Assistance program, which was created to stabilize the housing market throughout the COVID-19 pandemic.

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

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

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

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

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

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

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

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

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

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 \$1.2 billion on November 30, 2022, which represented an increase of \$142.5 million from the prior year. Historical trends of the County's net position can be found in Schedules I-1 and I-2 of the Statistical Section.

The following is a comparative Summary Statement of Net Position for the County for FY2022 and FY2021.

DuPage County, Illinois
Summary Statement of Net Position
Year Ended November 30
(in millions)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
<u>ASSETS</u>						
Current and other assets	\$ 821.2	\$ 612.5	\$ 36.3	\$ 29.7	\$ 857.5	\$ 642.2
Capital assets, net	779.4	779.4	102.8	95.7	882.2	875.1
Total assets	1,600.6	1,391.9	139.1	125.4	1,739.7	1,517.3
Deferred outflows of resources	52.6	64.0	0.9	1.3	53.5	65.3
Total assets and deferred outflows	1,653.2	1,455.9	140.0	126.7	1,793.2	1,582.6
<u>LIABILITIES</u>						
Current and other liabilities	196.4	144.5	7.9	7.6	204.3	152.1
Long-term liabilities	154.3	218.0	13.3	9.8	167.6	227.8
Total Liabilities	350.6	362.5	21.2	17.4	371.9	379.9
Deferred inflows of resources	261.2	188.1	6.2	3.1	267.4	191.1
Net Position						
Net Investment in capital assets	680.6	667.0	89.6	86.5	770.2	753.5
Restricted	269.1	171.1	7.0	5.0	276.1	176.1
Unrestricted (deficit)	91.7	67.2	16.0	14.8	107.7	82.0
Total Net Position	\$ 1,041.4	\$ 905.3	\$ 112.6	\$ 106.3	\$ 1,154.0	\$ 1,011.6

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

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

1. **Net investment in capital assets** – The County's net investment in capital assets represents its investment in capital assets at depreciated cost less any outstanding debt used to acquire the capital assets, net of any unspent debt proceeds. The increase in the County's net investment in capital assets of \$16.8 million was primarily due to an increase in Governmental Activities acquisitions of additional infrastructure.

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.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

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

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

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 on November 30, 2022, was \$276.1 million, or 23.9% of total net position. 60.28% of this restricted balance is for employee benefits and highways, streets, and bridges.
3. Unrestricted Net Position – The remaining balance of total net position on November 30, 2022 was \$107.7 million.

The following schedule of Revenues, Expenses, and Changes in Net Position is a comparative schedule for Governmental Activities and Business-Type Activities for FY2022 and FY2021.

DuPage County, Illinois

Management's Discussion and Analysis

Fiscal Year Ended November 30, 2022

DuPage County, Illinois
Revenues, Expenses & Changes in Net Position
For the Fiscal Year Ending November 30
(in millions)

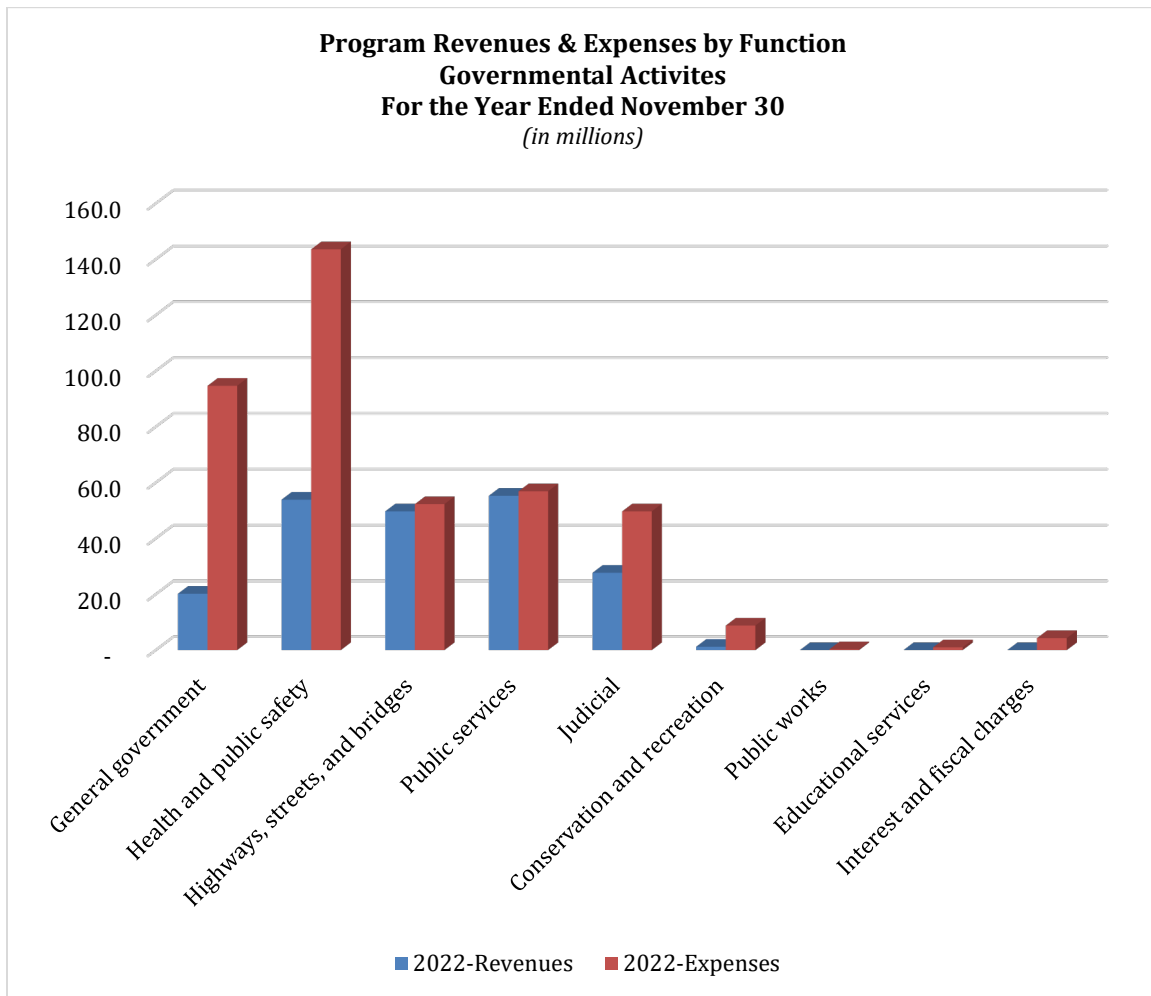
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
REVENUES						
<u>Program Revenues</u>						
Charges for services	\$ 72.3	\$ 86.1	\$ 29.2	\$ 28.7	\$ 101.5	\$ 114.8
Operating grants and contributions	112.7	155.7	-	-	112.7	155.7
Capital grants and contributions	22.3	17.4	2.1	0.6	24.4	18.0
Total Program Revenues	<u>207.3</u>	<u>259.2</u>	<u>31.3</u>	<u>29.3</u>	<u>238.6</u>	<u>288.5</u>
<u>General revenues:</u>						
Taxes:						
Property Taxes	70.5	69.7	-	-	70.5	69.7
County sales taxes	134.5	121.7	-	-	134.5	121.7
Local gasoline taxes	35.9	24.5	-	-	35.9	24.5
Other taxes	9.8	6.8	-	-	9.8	6.8
Income taxes	15.6	12.7	-	-	15.6	12.7
Personal property replacement taxes	12.3	6.1	-	-	12.3	6.1
American Rescue Plan Fund	41.1	51.9	-	-	41.1	51.9
Total Tax Revenues	<u>319.7</u>	<u>293.4</u>	<u>-</u>	<u>-</u>	<u>319.7</u>	<u>293.4</u>
Other General Revenues						
Investment income	0.7	0.4	0.1	0.1	0.8	0.5
Gain (Loss) on disposal of assets	-	-	-	1.1	-	1.1
Miscellaneous	19.8	13.0	-	-	19.8	13.0
Total Other General Revenues	<u>20.5</u>	<u>13.4</u>	<u>0.1</u>	<u>1.2</u>	<u>20.6</u>	<u>14.6</u>
Total Revenues	<u>547.6</u>	<u>566.0</u>	<u>31.4</u>	<u>30.5</u>	<u>578.9</u>	<u>596.5</u>
EXPENSES						
<u>Governmental Activities:</u>						
General government	94.7	80.1	-	-	94.7	80.1
Health and public safety	143.6	180.3	-	-	143.6	180.3
Highways, streets, and bridges	52.3	50.7	-	-	52.3	50.7
Public services	56.4	62.8	-	-	56.4	62.8
Judicial	49.7	48.7	-	-	49.7	48.7
Conservation and recreation	8.8	7.9	-	-	8.8	7.9
Public works	0.3	0.4	-	-	0.3	0.4
Educational services	1.0	1.1	-	-	1.0	1.1
Interest and fiscal charges	4.3	4.8	-	-	4.3	4.8
<u>Business-Type Activities:</u>						
Water and sewerage system	-	-	25.3	26.5	25.3	26.5
Total Expenses	<u>411.2</u>	<u>436.8</u>	<u>25.3</u>	<u>26.5</u>	<u>436.4</u>	<u>463.3</u>
Net operating income (loss)	136.4	129.2	6.1	4.0	142.5	133.2
Transfers	(0.3)	(2.9)	0.3	2.9	-	-
Change in Net Position	<u>136.1</u>	<u>126.3</u>	<u>6.4</u>	<u>6.9</u>	<u>142.5</u>	<u>133.2</u>
Net position - beginning	905.3	779.0	106.2	99.4	1,011.5	878.4
Net position - ending	<u>\$ 1,041.5</u>	<u>\$ 905.3</u>	<u>\$ 112.6</u>	<u>\$ 106.3</u>	<u>\$ 1,154.0</u>	<u>\$ 1,011.6</u>

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

Governmental Activities

The net position of governmental activities on November 30, 2022, was \$1.0 billion, which represented a \$136.0 million increase during the year. This is primarily attributed to an increase in tax revenue and General government activities. The following chart presents program revenues and expenses by function for governmental activities for fiscal year ended November 30, 2022.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022



Program revenues 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 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 decreased by approximately \$51.9 million and accounted for 37.9% of total revenues in FY2022. The two largest components of program revenues are operating grants/contributions from various federal and state agencies, and charges for services. Operating grants/contributions decreased \$42.4 million from the prior year and charges for services, consisting of fees; fines; licenses; and permits decreased \$13.3 million.

Of the changes, the most significant portion of the decrease came from Health and Public Safety's Charges for Services and Operating Grants and Contributions, which make up 78.3% of the total

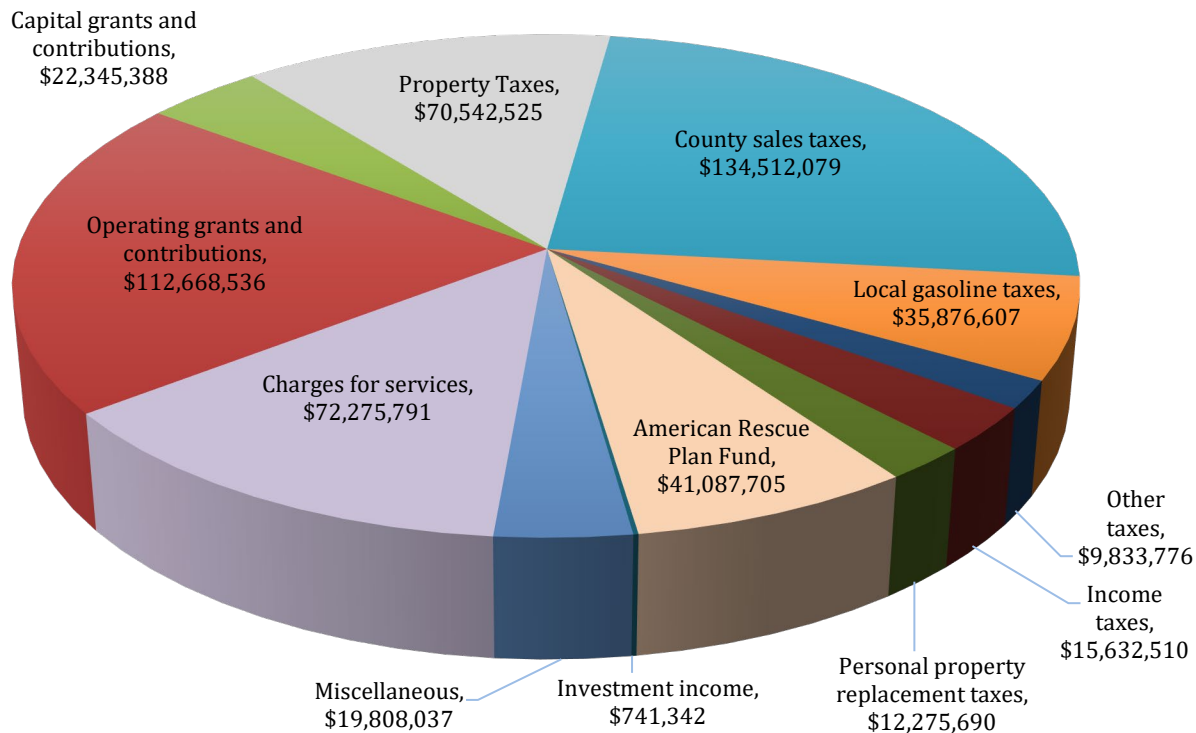
DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

change in revenue. The next most significant impact was a decrease from Public Services in Operating Grants and Contributions which accounts for 23.2% of the change in revenue between FY2022 and FY2021.

As of September 4, 2021, unemployment programs under the CARES Act ended, which significantly reduced reimbursable expenditures in the Health Care field. In FY2021 this alone contributed \$26.2 million in revenue which did not have a comparable earning in FY2022. As will be later discussed in this letter, Health and Public Safety saw considerable reductions in offsetting revenue and expenditures which had previously been provided by this program.

Total revenues for governmental activities decreased approximately \$18.4 million from the previous year. The decrease in total revenues was due to the reduced program revenue as described previously. General revenue offset the decrease with \$26.3 additional revenue. This increase is primarily attributed to an increase in tax revenue. The following chart presents revenue by source for governmental activities for fiscal year ended November 30, 2022.

Revenues by Source
Governmental Activities
For the Year Ended November 30, 2022



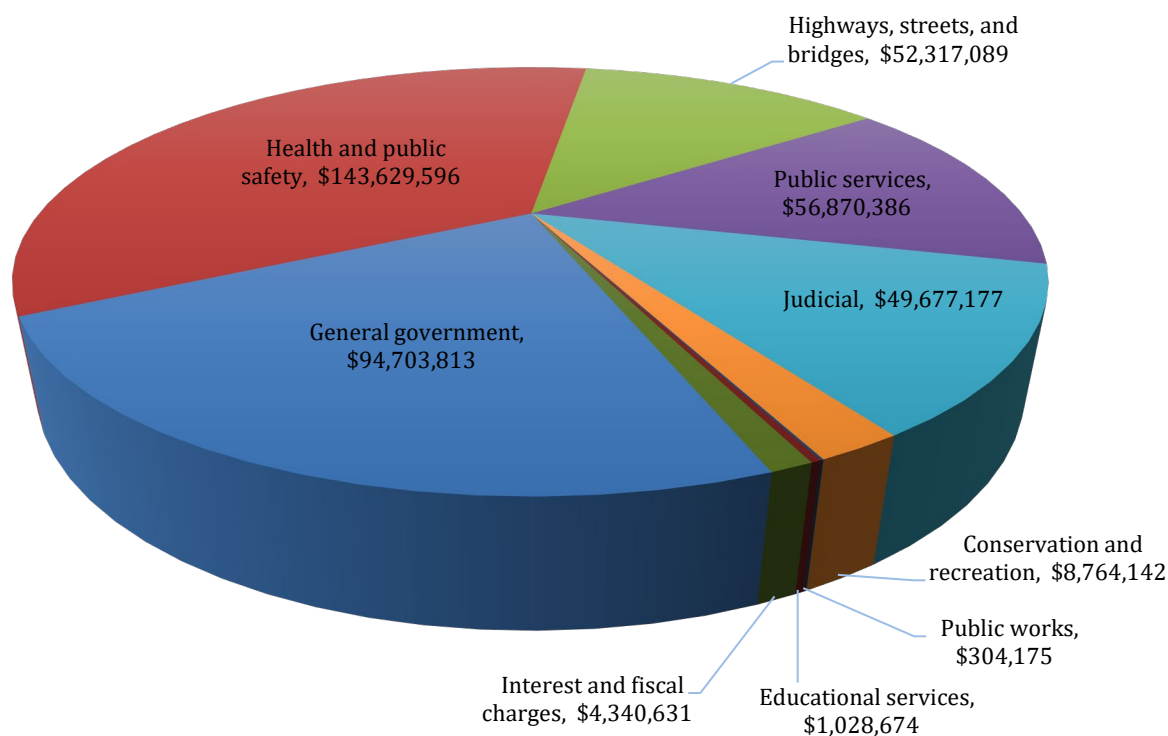
DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

County sales taxes, which are usually the County's largest tax revenue source, did increase by \$12.8 million, or 10.5%, more than the prior year. The first half of FY2022 saw substantial increases in Sales Tax over FY2021 and represents 70.2% of the increase. This increase is considered to be elevated and temporary, resulting from post-Covid 19 increased spending. The remaining months averaged 5.0% increases in revenue compared to prior year earnings.

The County's second largest tax revenue source, property taxes, was \$0.8 million or 1.1% higher than the prior year of \$69.7 million. Other general revenues increased by \$7.1 million due to the increase in miscellaneous revenue received for the FY2022.

The following chart presents expenses by type for governmental activities for fiscal year ended November 30, 2022.

Expenses by Type
Governmental Activities
For the Year Ended November 30, 2022



Total expenses for all governmental activities were \$411.2 million for FY2022, which represented a decrease of approximately \$25.6 million, or 5.8%, from prior year. The decrease in expenses was due to the decrease in the Health and Public Safety expenses of \$36.7 million between FY2022 and FY2021 which offset an increase in General Government expenses of \$14.6 million.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

Late 2021 marked the end of the CARES Act which saw a significant downturn in healthcare expenditures which would have been covered and reimbursed by the program. In FY2021, \$26.3 million in expenditures were financed using the CARES program.

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 on November 30, 2022 was \$112.6 million, which represented a \$6.4 million increase during the year. The increase in net position is due to the increase in Capital grant contribution revenues as well as a decrease in expenses to maintain the Water and Sewer Systems. Total program revenues for Public Works remained the same in FY2022.

Public Works' total expenses decreased by \$1.2 million. The most significant cause of this decrease was the reduction in expenses towards Employee Benefits.

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

FINANCIAL ANALYSIS OF COUNTY FUNDS

As noted in the Overview of the Basic Financial Statements section of this narrative, the County uses fund accounting to ensure and show compliance with budgetary and other financial-related legal requirements.

Governmental Funds

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

At November 30, 2022, the County's Governmental Funds reported a combined fund balance of \$427.2 million. The combined fund balance increased \$87.9 million, or 25.9%, from the prior year. Of the total combined fund balance, \$181.3 million is restricted; \$96.2 million is unassigned; \$147.0 million is committed; and \$2.7 million is non-spendable.

Total revenues for all governmental funds for FY2022 were \$555.1 million, which represented an increase of \$21.7 million, or 4.1%, from FY2021. 42.5% of total revenues are reported in the General Fund and the total revenue in the General Fund increased by 11.6%. Most of the increase in revenues was due to the \$134.0 million received in Sales Tax.

Total expenditures for all governmental funds were \$467.6 million, which represented a decrease of \$14.7 million, or 3.0%, from FY2021.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

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, 2022 was \$103.3 million, which was nearly all unassigned funds. The balance represented an increase of \$4.4 million, or 4.4%, from prior year. General Fund total revenues and total expenditures for FY2022 were \$235.9 million and \$183.0 million, respectively. Total revenues increased by \$24.6 million and total expenditures increased by \$6.4 million.

The following explains the increases and decreases of the County's Governmental Funds revenues and expenses when compared to FY2021.

General Fund

Sales tax increased by \$16.4 million and Intergovernmental revenue increased by \$6.1 million. As stated earlier, the primary increase in Sales Tax revenue was substantial like-for-like increases between years in early 2022 for post pandemic spendings. The remaining increase is attributed to the inclusion of Cannabis sales which accounted for \$2.7 million which was not a revenue stream in FY2021.

General government expenditures increased by \$4.3 million, Public Safety increased by \$3.1 million, Judicial increased \$2.2 million, and Capital outlay decreased \$3.9 million compared with FY2021.

Other Major Governmental Funds

The Health Department Fund's net position increased by \$2.7 million which represents an 8.0% increase compared to FY2021. Total revenue increased \$1.4 million, which represents a 2.7% increase. Total expenditures decreased \$13.0 million which represents a 21.4% decrease. This decrease is significantly offset by a reduction in Transfers to reimburse for grant-related expenditures as previously discussed with the CARES program. Most of the fund balance is classified as committed.

The Care Center Fund's total revenues decreased by \$4.8 million and total expenditures decreased by \$2.8 million. The General Fund continued to provide support to the DuPage Care Center and contributed \$7.6 million in FY2022. Nearly all the fund balance of the Care Center Fund is classified as committed.

ARP net position decreased by \$.6 million and is stated at a negative balance. The deficit will be recovered during FY2023 after recognized accruals are considered. Revenue increased by \$15.2 million. Expenditures increased by 18.3 million. The County was allocated \$179.3 million to be spent between March 3, 2021 and December 31, 2026. As of the end of FY2022, the County has spent 37.3% of the allocated amount.

Non-Major Governmental Funds

The aggregate of Non-Major Governmental Funds had a total increase of fund balance of \$74.3 million which represents a 38.5% increase over FY2021. Revenue decreased \$5.2 million which represents a 2.8% decrease compared to FY2021. Expenditures decreased \$14.2 million which represents an 8.6% decrease compared to FY2021. \$176.5 million of the fund balance is considered restricted and \$92.5 million is considered committed.

Of the decreased expenditures, the most significant changes occurred in Current General Government Special Revenue expenditures which decreased by \$7.1 million, Debt Service Principal which decreased \$10.8 million, Special Revenue Public Service which increased \$7.6 million, and Capital Projects Capital Outlay which decreased \$5.6 million.

**DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022**

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 \$16.0 million at November 30, 2022 compared to \$14.8 million at November 30, 2021. The unrestricted net position of the Internal Service Fund was \$15.0 million at November 30, 2022, which represented a decrease of \$.5 million from the prior year's unrestricted net position of \$15.5 million. The decrease in the net position of the Internal Service Fund was due to lower claims payable.

GENERAL FUND BUDGETARY HIGHLIGHTS
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On November 23, 2021, the DuPage County Board adopted DuPage County's FY2022 annual budget. The County's total operating budget for FY2022 was \$474.3 million, which was \$9.0 million below the FY2021 budget. The original budget for the General Fund, the County's main operating fund and primary funding source for Elected Officials and support functions, totaled \$209.9 million, which was just above the FY2021 budget of \$179.4 million. The General Fund budget represented approximately 33% of the total operating budget for FY2022.

Actual revenues for the General Fund were \$3.1 million higher than the budget. The variance was significantly due to other tax revenue being higher than budget by \$3.9 million, State-Revenue Sharing Programs was higher than budgeted by \$1.1 million, and Charges for Service was materially below budget by \$1.1 million. The following explains the variance for each of these revenues:

Other Tax – Two types of taxable revenues outperformed materially the budgeted amounts. Transfer Stamps outperformed the budget by 1.1 million. Cannabis Sales was a newly introduced revenue source in FY2022 and did not have an initial budgeted amount. The entirety of the \$2.7 million earned contributed to the actual over budget difference.

State-Revenue Sharing Programs – Income Tax and Personal Property Replacement Tax both outperformed budget by \$0.5 million and \$0.6 million respectively.

Charges for Service – The most significant difference between actual and budget was recording fees which underperformed compared to budget by \$0.9 million. There was a significant decline in recorded documents in FY2022, which is directly attributable to the housing market's recording of deeds, mortgages, liens, etc.

Total General Fund expenditures were \$11.2 million less than the budget. The variance is largely due to Personnel being lower than budget by \$4.9 million, Other Contractual Services being lower than budget by \$2.8 million, and Matching Funds being lower than budget by \$1.2 million. The following explains the variance for each of these expenditures:

Personnel – Total salaries were lower than the budget by \$2.4 million and accounted for 49.1% of the variance. Employee benefits were lower than the budget by \$2.5 million and accounted for 50.9% of the variance.

Other Contractual Services – There are many expenses associated with this category which contributed approximately 5% or less to the \$2.8 million actual expenditures lower than budget provided above. Of the expenses which significantly influenced the total were contingencies which were budgeted at \$1.3 million but were not used, Para Transit Program expenses which were less

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

than budgeted by \$0.4 million, and software licenses as well as their associated maintenance agreements which were less than budgeted by \$0.4 million.

Matching Funds – General fund Special Accounts fund matching expenditures were \$1.2 million lower than budgeted. This was due to a special project being budgeted for but not executed during FY2022.

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 94% of total County net capital assets at November 30, 2022. The County uses its capital assets to provide services to its residents, and, therefore, long-term capital assets are not available for future spending.

The County's capital assets, net of accumulated depreciation for its governmental and business-type activities increased \$7.1 million from the prior fiscal year. The total increase in net capital assets is primarily due to the increase in Construction in Progress for Business-Type Activities of \$16.9 million.

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

Capital Assets	Governmental Activities		Business-Type Activities		Total Primary Government		Increase (Decrease)
	2022	2021	2022	2021	2022	2021	
Land and Improvements	\$ 303.2	\$ 303.2	\$ 2.0	\$ 2.0	\$ 305.2	\$ 305.2	\$ -
Infrastructure-Highways, Drainage & Stormwater	261.4	264.2	-	-	261.4	264.2	(2.8)
Water & Sewer Systems	-	-	82.2	84.0	82.2	84.0	(1.8)
Building and Improvements	168.2	178.0	-	-	168.2	178.0	(9.8)
Other Improvements	2.5	2.7	(3.1)	(3.3)	(0.6)	(0.6)	-
Machinery, Equipment & Vehicles	16.9	19.3	10.1	5.2	27.0	24.5	2.5
Intangibles	-	-	0.5	0.8	0.5	0.8	(0.3)
Construction in Progress	24.7	12.0	11.2	7.0	35.9	19.0	16.9
Leased Assets	2.5	-	-	-	2.5	-	2.5
Total Capital Assets, net of Accumulated Depreciation	<u>\$ 779.4</u>	<u>\$ 779.4</u>	<u>\$ 102.9</u>	<u>\$ 95.7</u>	<u>\$ 882.3</u>	<u>\$ 875.1</u>	<u>\$ 7.2</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 53.6% of the County's FY2022 Non-General Fund Capital Improvements budget of \$82.2 million was for Department of Transportation capital projects. These projects are funded by county motor fuel and local gas taxes and/or state and federal government reimbursements.

Additional information on the County's capital assets can be found in Note 3 to the Financial Statements.

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

DEBT ADMINISTRATION

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

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

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

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

The Transportation Revenue Refunding Bonds are limited obligations payable solely from pledged county motor fuel and local gas taxes. In FY2022, the Transportation Revenue Refunding Bonds were paid in full. 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 benefiting 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 1 to the Financial Statements.

At November 30, 2022, total outstanding general obligation bond debt and revenue bond debt was \$96.5 million and \$2.6 million, respectively. It should be noted that all debt related to the Revenue Bonds and the IEPA Construction Loan of Public Works (business type activities) are obligations of the County (governmental activities).

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

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

Description	Governmental Activities		Business-Type Activities		Total Primary Government	
	2022	2021	2022	2021	2022	2021
General Obligation Bonds	\$ 96.5	\$ 110.0	\$ -	\$ -	\$ 96.5	\$ 110.0
Revenue Bonds	-	-	2.6	4.1	2.6	4.1
IEPA Construction Loan	-	-	10.6	5.2	10.6	5.2
Unamortized Bond Premium	2.4	3.0	-	-	2.4	3.0
Net Pension Liability	25.1	78.1	-	0.6	25.1	78.7
Leases	2.5	-	-	-	2.5	-
Compensated Absences	30.4	32.3	1.1	1.3	31.5	33.6
Claims Payable	3.0	2.7	0.2	0.2	3.2	2.9
Total OPEB liability	14.0	13.0	0.5	0.5	14.5	13.5
TOTALS - Long-term Obligations	\$ 173.9	\$ 239.1	\$ 15.0	\$ 11.9	\$ 188.9	\$ 251.0
Amounts Due in One Year	(19.5)	(21.1)	(1.7)	(2.0)	(21.2)	(23.1)
Long-term Obligations due in More than One Year	\$ 154.4	\$ 218.0	\$ 13.3	\$ 9.9	\$ 167.7	\$ 227.9

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 FY2022. The County's long-term obligations decreased by \$61.9 million from prior year due to the following:

The decrease in net pension liability of \$53.6 million was primarily due to total net gains on investments for the year of \$246.7 million offset by the interest on total pension liability of \$70.2 million. This increase in value is based on the "Illinois Municipal Retirement Fund Schedule of Changes in Fiduciary Net Position" report for the year ending December 31, 2021.

The decrease in bonds and loan payable of \$10.2 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 FY2022.

Additional information on the County's long-term obligations can be found in Note 1 to the Financial Statements.

ECONOMIC FACTORS AND BUDGET OUTLOOK

ECONOMIC FACTORS

As with FY2021, the economic outlook for FY2022 is deemed part of the post-pandemic period. In FY2020, the global COVID-19 pandemic plunged the economy into a severe recession and created widespread financial uncertainty (National Bureau of Economic Research). The FY2021 and FY2022 period witnessed a steady recovery with key economic indicators approaching pre-pandemic levels.

A key factor in the recovery was a change in the COVID-19 virus. At the start of FY2022, the Omicron variant caused a major increase in cases. The effects of Omicron continued to be felt throughout the remainder of FY2022, resulting in more than twice as many reported COVID-19 cases in FY2022 than in FY2021 (DuPage County Health Department). However, the new COVID variant, while more contagious, caused reduced severity of illness and was significantly less lethal (DuPage County Health Department). Less virulent COVID-19 strains combined with the County's high vaccination

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

rates helped mitigate the adverse effects of COVID-19. By the end of FY2022, 79.3% of the County's population was fully vaccinated (DuPage County Health Department).

In the local labor market, the COVID-19 recovery continued in FY2022. Unemployment fell and employment rose. Unemployment rates dropped from 4.5% in 2021 to 3.6% in 2022. Employment increased 4.8% from 482,014 in 2021 to 504,982 in 2022 (DuPage County, IL Department of Employment Security). Despite the recovery, baseline employment numbers did not fully return to the pre-pandemic level of 505,390 in 2019. The reduction in workforce relative to pre-pandemic levels has been referred to nationally as "The Great Resignation." While the labor force did grow in 2022, demand for workers continued to outpace supply.

Despite the recovery, the local and national economy did show some signs of weakness in FY2022 caused by a spike in inflation. The Consumer Price Index (CPI) reached the record high level of 7.6% (U.S. Bureau of Labor Statistics). High inflation was fueled by a tight labor market nearing full employment, supply-chain constraints, price increases, and shortages for certain intermediary inputs (e.g., computer chips). At the end of FY2022, the inflation rate remained well above the Federal Reserve Bank's target of 2%, despite the Federal Reserve Bank's sharp increases in short-term interest rates. Overall, inflation moderated over the course of FY2022 but still remained elevated by the close of the year.

A significant influx of federal funding continued to support the local economy in FY2022. Approved in March of 2021, the American Rescue Plan Act (ARPA) provided \$179 million for COVID recovery in DuPage County. The U.S. Treasury Department provided half of the funding in FY2021 and the other half in FY2022. The six-year timeline of this major federal stimulus package enabled the response to the COVID pandemic to be one which targets long term recovery. In addition to community investments in mental health, substance use, food insecurity, homeless prevention, job training, economic development, and tourism, these funds enabled major investments in the County's stormwater system, water treatment plant, and public buildings. These large public projects not only help update the County's aging infrastructure, but also create jobs in the local and regional economy to support a sustained recovery. Most of the projects started in FY2022 with associated economic impact realized in FY2022 and the out-years. Coming out of the pandemic, the County is now better equipped in terms of operations and infrastructure.

BUDGET OUTLOOK

The budget outlook for the upcoming year is positive. Support from the federal government through CARES and ARPA have helped the County to recover from the negative impacts of the pandemic. In FY2022, revenues surpassed expectations with sales tax and income tax continuing to perform particularly strongly. In FY2022, the County increased its sales tax forecast by \$15.5 million over the prior year budget. At the time of this publication, sales tax exceeded this budget projection by \$24.6 million or 22.5%. This increase has been fueled by strong consumer confidence as well as higher prices due to inflation.

While higher inflation rates contributed to higher revenues, inflation also drove up expenses. With rising costs for all base materials, the County experienced upward pressure on budgets and bids. In many instances, the County was forced to renegotiate contracts on end item goods and services. Higher consumer costs translated into demands for higher wages. In turn, this has aggravated staffing shortages for some County departments like the Care Center.

In FY2022, strong revenues enabled major capital investments in the County's infrastructure. Major projects included campus-wide improvements to HVAC systems, a large-scale redesign and expansion of the Judicial Office Facility Annex, a new facility for the Animal Services Department, and a major reconstruction of the Care Center. Surplus revenues have also afforded support for vehicle

DuPage County, Illinois
Management's Discussion and Analysis
Fiscal Year Ended November 30, 2022

replacement, Enterprise Resource Planning (ERP) system replacement, IT infrastructure upgrades, tort liability funding, Clean & Lien Program contributions, and a new solar array initiative. These investments reduce the County's deferred maintenance liabilities and improve the efficiency of its capital facilities. Strategic planning in capital investments improves the County's long-term financial position.

The County's overall outlook is good. It is in a strong position as reflected in its reserve fund balances. General Fund Reserves totaled \$103.3 million at the end of FY2022, which equals 42.4% of FY2022 expenditures. Strong reserves have helped the County maintain its AA+ Bond rating (Fitch). Despite these strengths, national economic forces like a mild recession could impact the County's budget and finances going forward. County management will continue to monitor economic trends, as well as impacted revenues/expenses, and adjust the budget as needed.

REQUESTS FOR INFORMATION

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

Basic Financial Statements

DuPage County, IllinoisStatement of Net Position
November 30, 2022

A-1

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Assets and Deferred Outflows of Resources					
Assets					
Cash and investments	\$ 547,328,704	\$ 17,853,022	\$ 565,181,726	\$ 45,430,471	\$ 12,480,847
Receivables:					
Taxes	115,682,419	-	115,682,419	-	6,017,038
State shared revenue	5,405,207	-	5,405,207	-	-
Interest	1,981,509	-	1,981,509	69,694	-
Accounts, net of allowance for doubtful accounts	10,757,668	8,458,834	19,216,502	-	799,482
Loans	9,838,812	-	9,838,812	-	-
Other	1,756,339	579,090	2,335,429	-	367,131
Leases	-	1,946,914	1,946,914	-	7,234,810
Due from federal, state and other governmental units	34,945,204	-	34,945,204	6,019,839	-
Due from primary government	-	-	-	175,470	-
Internal balance	(428,757)	428,757	-	-	-
Due from fiduciary funds	969,928	-	969,928	-	-
Due from ETSB	8,301	-	8,301	-	-
Inventory	1,239,985	-	1,239,985	-	324,197
Prepaid items	1,489,549	-	1,489,549	1,018,004	575,585
Advances to others	426,296	-	426,296	-	-
Net pension asset, regular IMRF	82,787,061	2,793,941	85,581,002	266,091	3,628,179
Net pension asset, ECO	4,192,575	-	4,192,575	-	-
Restricted cash and investments	2,826,309	1,369,571	4,195,880	-	61,647,282
Restricted Special Service Area assessments receivable	-	2,918,709	2,918,709	-	-
Capital assets not being depreciated	327,890,879	13,163,796	341,054,675	1,324,600	64,812,560
Capital assets being depreciated, net of accumulated depreciation	451,536,405	89,635,465	541,171,870	7,508,530	69,200,269
Total assets	1,600,634,393	139,148,099	1,739,782,492	61,812,699	227,087,380
Deferred Outflows of Resources					
Deferred outflows related to pensions	49,414,262	585,914	50,000,176	55,802	916,469
Deferred outflows related to OPEB	3,188,597	118,634	3,307,231	12,157	-
Deferred outflows related to asset retirement obligation	-	150,592	150,592	-	-
Total deferred outflows of resources	52,602,859	855,140	53,457,999	67,959	916,469
Total assets and deferred outflows of resources	\$ 1,653,237,252	\$ 140,003,239	\$ 1,793,240,491	\$ 61,880,658	\$ 228,003,849

See notes to financial statements

DuPage County, Illinois

Statement of Net Position
November 30, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	ETSB	Airport Authority
Liabilities, Deferred Inflows of Resources and Net Position					
Liabilities					
Accounts payable	\$ 32,178,129	\$ 3,192,607	\$ 35,370,736	\$ 646,107	\$ 928,033
Accrued payroll	11,968,337	315,827	12,284,164	44,119	-
Due to federal, state and other governmental units	5,472,089	-	5,472,089	-	-
Accrued interest payable	2,021,995	68,360	2,090,355	-	-
Due to ETSB	175,470	-	175,470	-	-
Unearned revenue	118,295,330	-	118,295,330	-	-
Retainage payable	660,687	-	660,687	-	-
Other liabilities	5,966,973	2,550,482	8,517,455	11,364	1,071,300
Due to primary government	-	-	-	8,301	-
Long-term liabilities, due within one year:					
Bonds payable	9,370,000	1,260,000	10,630,000	-	-
IEPA construction loan	-	249,116	249,116	-	-
Leases	721,313	-	721,313	-	-
Compensated absences	7,366,616	233,935	7,600,551	10,334	78,466
Claims payable	2,153,494	-	2,153,494	-	-
Long-term liabilities, due in more than one year:					
Bonds payable, net of unamortized premium	89,549,801	1,290,000	90,839,801	-	-
IEPA construction loan	-	10,378,794	10,378,794	-	-
Leases	1,789,660	-	1,789,660	-	-
Compensated absences	23,054,884	879,423	23,934,307	22,780	313,862
Claims payable	804,888	-	804,888	-	-
Asset retirement obligation	-	211,869	211,869	-	-
Total OPEB liability	13,960,855	519,424	14,480,279	53,227	-
Net pension liability	25,119,861	-	25,119,861	-	-
Total liabilities	350,630,382	21,149,837	371,780,219	796,232	2,391,661
Deferred Inflows of Resources					
Deferred inflows related to pensions	190,068,202	4,243,093	194,311,295	404,106	2,834,953
Deferred inflows related to OPEB	417,216	15,523	432,739	1,591	-
Deferred inflows related to leases	-	1,946,914	1,946,914	-	8,015,556
Property taxes levied for a future period	70,755,640	-	70,755,640	-	6,017,038
Total deferred inflows of resources	261,241,058	6,205,530	267,446,588	405,697	16,867,547
Net Position					
Net investment in capital assets	680,587,566	89,621,351	770,208,917	8,833,130	133,774,799
Restricted for:					
Grant programs	22,480,748	-	22,480,748	-	-
Grant funded loan programs	9,838,812	-	9,838,812	-	-
Employee benefits	81,625,036	2,793,941	84,418,977	-	-
Public health	6,000,395	-	6,000,395	-	-
Public safety	6,464,737	-	6,464,737	-	-
Highways, streets and bridges	82,027,722	-	82,027,722	-	-
Wetland mitigation	8,140,103	-	8,140,103	-	-
Judicial	14,196,775	-	14,196,775	-	-
Conservation and recreation	1,726	-	1,726	-	-
Public services	6,313,901	-	6,313,901	-	-
Other purposes	13,546,584	-	13,546,584	-	-
Debt service	7,188,440	4,219,920	11,408,360	-	-
Capital improvements	11,296,086	-	11,296,086	-	-
Aeronautical	-	-	-	-	53,785,721
Unrestricted	91,657,181	16,012,660	107,669,841	51,845,599	21,184,121
Total net position	1,041,365,812	112,647,872	1,154,013,684	60,678,729	208,744,641
Total liabilities, deferred inflows of resources, and net position	\$ 1,653,237,252	\$ 140,003,239	\$ 1,793,240,491	\$ 61,880,658	\$ 228,003,849

See notes to financial statements

DuPage County, Illinois

Statement of Activities

Year Ended November 30, 2022

A-2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Units	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			ETSB	Airport Authority
					Governmental Activities	Business- Type Activities	Total		
Primary Government									
Governmental activities:									
General government	\$ 94,703,813	\$ 19,034,927	\$ 1,003,465	\$ 140,467	\$ (74,524,954)	\$ -	\$ (74,524,954)	\$ -	\$ -
Health and public safety	143,629,596	25,012,527	28,840,086	-	(89,776,983)	-	(89,776,983)	-	-
Highways, streets and bridges	52,317,089	3,027,995	24,459,455	22,204,921	(2,624,718)	-	(2,624,718)	-	-
Public services	56,444,090	3,042,684	51,612,764	-	(1,788,642)	-	(1,788,642)	-	-
Judicial	49,677,177	21,051,176	6,688,337	-	(21,937,664)	-	(21,937,664)	-	-
Conservation and recreation	8,764,142	1,106,482	64,429	-	(7,593,231)	-	(7,593,231)	-	-
Public works	304,175	-	-	-	(304,175)	-	(304,175)	-	-
Educational services	1,028,674	-	-	-	(1,028,674)	-	(1,028,674)	-	-
Interest and fiscal charges	4,340,631	-	-	-	(4,340,631)	-	(4,340,631)	-	-
Total governmental activities	411,209,387	72,275,791	112,668,536	22,345,388	(203,919,672)	-	(203,919,672)	-	-
Business-type activities:									
Water and sewerage system	25,289,315	29,225,262	-	2,062,640	-	5,998,587	5,998,587	-	-
Total business-type activities	25,289,315	29,225,262	-	2,062,640	-	5,998,587	5,998,587	-	-
Total primary government	<u>\$ 436,498,702</u>	<u>\$ 101,501,053</u>	<u>\$ 112,668,536</u>	<u>\$ 24,408,028</u>	<u>\$ (203,919,672)</u>	<u>\$ 5,998,587</u>	<u>\$ (197,921,085)</u>	<u>\$ -</u>	<u>\$ -</u>
Component Units									
ETSB	\$ 11,298,686	\$ 16,800,070	\$ 1,722,033	\$ 400,000	\$ -	\$ -	\$ -	\$ 7,623,417	\$ -
Airport authority	28,817,157	26,344,426	-	969,721	-	-	-	-	(1,503,010)
Total component units	<u>\$ 40,115,843</u>	<u>\$ 43,144,496</u>	<u>\$ 1,722,033</u>	<u>\$ 1,369,721</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,623,417</u>	<u>(1,503,010)</u>
General revenues:									
Taxes:									
Property tax					70,542,525	-	70,542,525	-	6,015,596
County sales tax					134,512,079	-	134,512,079	-	-
Local gas tax					35,876,607	-	35,876,607	-	-
Other tax					9,833,776	-	9,833,776	-	-
Intergovernmental - unrestricted:									
Income tax					15,632,510	-	15,632,510	-	-
Personal property replacement taxes					12,275,690	-	12,275,690	-	211,729
American Rescue Plan Fund					41,087,705	-	41,087,705	-	-
Investment income (loss)					741,342	64,444	805,786	188,445	(1,380,505)
Gain on disposal of assets					-	16,281	16,281	-	89,350
Miscellaneous					19,808,037	-	19,808,037	21,444	85,287
Total general revenues					340,310,271	80,725	340,390,996	209,889	5,021,457
Transfers					(345,892)	345,892	-	-	-
Change in net position					136,044,707	6,425,204	142,469,911	7,833,306	3,518,447
Net Position, Beginning					905,321,105	106,222,668	1,011,543,773	52,845,423	205,226,194
Net Position, Ending					<u>\$ 1,041,365,812</u>	<u>\$ 112,647,872</u>	<u>\$ 1,154,013,684</u>	<u>\$ 60,678,729</u>	<u>\$ 208,744,641</u>

See notes to financial statements

DuPage County, Illinois

Governmental Funds
Balance Sheet
November 30, 2022

A-3

	Major Funds						
	General Fund	Health Department Fund	Care Center Fund	American Rescue Plan Fund	U.S. Treasury Fund	Nonmajor Funds	Total Governmental Funds
Assets							
Cash and investments	\$ 86,284,933	\$ 34,937,544	\$ 19,045,554	\$ 119,850,342	\$ 8,811,919	\$ 263,159,348	\$ 532,089,640
Receivables:							
Taxes	61,045,652	13,801,595	-	-	-	40,835,172	115,682,419
State shared revenue receivable	1,549,385	-	-	-	-	3,855,822	5,405,207
Interest	294,641	-	62,908	244,102	-	1,379,858	1,981,509
Accounts, net of allowance for doubtful accounts	99	2,363,710	7,178,047	-	-	1,215,812	10,757,668
Loans	-	-	-	-	-	9,838,812	9,838,812
Other	241,754	-	-	-	-	-	241,754
Due from federal, state and other governmental units	1,404,050	4,405,654	370,931	-	935,125	27,829,444	34,945,204
Due from other funds	6,451,641	326,768	-	-	-	44,703	6,823,112
Due from fiduciary funds	821,141	-	-	-	-	148,787	969,928
Due from ETSB	8,301	-	-	-	-	-	8,301
Inventory	-	88,243	443,183	-	-	708,559	1,239,985
Prepaid items	274,253	683,201	41,940	290,281	-	199,874	1,489,549
Advances to others	-	-	-	-	426,296	-	426,296
Restricted cash and investments	-	-	-	-	-	2,826,309	2,826,309
Total assets	\$ 158,375,850	\$ 56,606,715	\$ 27,142,563	\$ 120,384,725	\$ 10,173,340	\$ 352,042,500	\$ 724,725,693
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)							
Liabilities							
Accounts payable	\$ 5,191,231	\$ 632,520	\$ 1,625,967	\$ 5,874,901	\$ 4,530,660	\$ 13,906,929	\$ 31,762,208
Accrued payroll	7,175,492	1,757,410	1,096,407	98,047	9,122	1,831,859	11,968,337
Unearned revenue	2,927	148,409	-	112,453,857	5,586,856	103,281	118,295,330
Claims payable	-	-	-	-	-	178,303	178,303
Retainage payable	-	-	-	306,681	-	354,006	660,687
Compensated absences	1,031,129	-	121,346	1,724	-	151,973	1,306,172
Due to federal, state and other governmental units	1,507,641	-	273,682	1,921,191	-	1,769,575	5,472,089
Due to other funds	49,069	124,540	-	309,434	-	6,768,826	7,251,869
Due to ETSB	175,470	-	-	-	-	-	175,470
Other liabilities	2,381,837	-	309,850	28,396	3,419	3,243,241	5,966,743
Total liabilities	17,514,796	2,662,879	3,427,252	120,994,231	10,130,057	28,307,993	183,037,208
Deferred Inflows of Resources							
Property taxes levied for a future period	25,762,751	13,723,372	-	-	-	31,269,517	70,755,640
Unavailable other taxes	11,570,070	-	-	-	-	3,083,015	14,653,085
Unavailable intergovernmental revenue	83,997	3,943,062	-	-	-	21,379,284	25,406,343
Unavailable accounts receivable	143,365	-	2,469,601	-	-	1,071,048	3,684,014
Total deferred inflows of resources	37,560,183	17,666,434	2,469,601	-	-	56,802,864	114,499,082
Fund Balances (Deficits)							
Nonspendable	274,253	771,444	485,123	290,281	-	908,433	2,729,534
Restricted	2,977,173	611,305	1,172,320	-	43,283	176,470,844	181,274,925
Committed	-	34,894,653	19,588,267	-	-	92,484,310	146,967,230
Unassigned	100,049,445	-	-	(899,787)	-	(2,931,944)	96,217,714
Total fund balances (deficits)	103,300,871	36,277,402	21,245,710	(609,506)	43,283	266,931,643	427,189,403
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 158,375,850	\$ 56,606,715	\$ 27,142,563	\$ 120,384,725	\$ 10,173,340	\$ 352,042,500	\$ 724,725,693

See notes to financial statements

DuPage County, IllinoisReconciliation of Governmental Funds Balance Sheet to Statement of Net Position
November 30, 2022

A-4

Total Fund Balances - Governmental Funds \$ 427,189,403

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	\$ 1,653,969,938	
Accumulated depreciation	<u>(874,542,654)</u>	779,427,284

The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	86,979,636
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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	(2,021,995)	
General obligation bonds	(96,510,000)	
Leases	(2,510,973)	
Unamortized bond premium	(2,409,801)	
Claims payable	(1,459,699)	
Net pension liability	(25,119,861)	
Total OPEB liability	(13,960,855)	
Compensated absences	<u>(29,115,328)</u>	(173,108,512)

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.	43,743,442
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Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	49,414,262
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Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.	3,188,597
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Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(190,068,202)
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Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.	(417,216)
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Internal services funds are reported in the Statement of Net Position as governmental activities.	<u>15,017,118</u>
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Net Position of Governmental Activities \$ 1,041,365,812

DuPage County, Illinois

Governmental Funds

Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended November 30, 2022

A-5

	Major Funds					Total Governmental Funds
	General Fund	Health Department Fund	Care Center Fund	American Rescue Plan Fund	U.S. Treasury Fund	
Revenues						
Taxes:						
Property taxes	\$ 25,469,070	\$ 13,125,172	\$ -	\$ -	\$ -	\$ 31,948,283
Sales	134,026,575	-	-	-	-	-
Other tax	9,575,883	-	-	-	-	35,728,729
Fees, licenses and permits	1,461,261	-	-	-	-	3,409,681
Intergovernmental revenue	33,527,756	21,379,194	22,264,314	41,087,705	15,931,067	79,360,082
Charges for services	17,707,372	16,953,348	9,614,380	-	-	16,463,681
Fines and forfeitures	6,851,905	-	-	-	-	295,036
Investment income (loss)	240,920	127,056	26,677	(166,352)	75,375	388,053
Miscellaneous	7,086,621	635,943	4,873	-	-	10,504,964
Total revenues	235,947,363	52,220,713	31,910,244	40,921,353	16,006,442	178,098,509
Expenditures						
Current:						
General government	48,025,263	-	-	30,649,862	-	13,346,271
Public safety	79,124,662	-	-	-	-	2,679,218
Public health	-	47,380,762	31,987,665	-	-	5,043,690
Highway, streets and bridges	-	-	-	-	-	28,945,425
Public services	3,178,838	-	-	-	15,953,948	40,798,012
Judicial	48,500,604	-	-	-	-	9,565,249
Conservation and recreation	-	-	-	-	-	6,465,412
Public works	-	-	-	-	-	283,830
Educational services	1,284,659	-	-	-	-	-
Debt service:						
Principal	256,865	-	145,528	-	-	13,620,571
Interest	133,747	-	38,685	-	-	5,154,265
Fiscal agent fees	-	-	-	-	-	3,850
Capital outlay	2,458,094	201,065	162,709	7,148,948	11,078	25,065,867
Total expenditures	182,962,732	47,581,827	32,334,587	37,798,810	15,965,026	150,971,660
Excess (deficiency) of revenues over expenditures	52,984,631	4,638,886	(424,343)	3,122,543	41,416	27,126,849
Other Financing Sources (Uses)						
Transfers in	11,782,452	3,631,628	7,629,704	-	-	61,582,478
Transfers out	(60,410,376)	(5,574,848)	-	(3,756,435)	-	(15,230,495)
Lease proceeds	-	-	-	-	-	715,100
Sale of capital assets	(2,000)	-	-	-	-	63,899
Total other financing sources (uses)	(48,629,924)	(1,943,220)	7,629,704	(3,756,435)	-	47,130,982
Net change in fund balances	4,354,707	2,695,666	7,205,361	(633,892)	41,416	74,257,831
Fund Balances, Beginning	98,946,164	33,581,736	14,040,349	24,386	1,867	192,673,812
Fund Balances, Ending	\$ 103,300,871	\$ 36,277,402	\$ 21,245,710	\$ (609,506)	\$ 43,283	\$ 266,931,643

See notes to financial statements

DuPage County, Illinois

Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund

Balances of Governmental Funds to the Statement of Activities

Year Ended November 30, 2022

A-6

Net Change in Total Governmental Fund Balances**\$ 87,921,089**

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	\$ 26,783,281	
Depreciation	(38,053,904)	
Net book value of assets retired	(484,198)	
Net book value of adjustments to restate for GASB Statement No. 87	2,454,494	
Depreciation in excess of capital expenditures		(9,300,327)

Capital assets transferred to the County are recorded as capital contributions in
the Statement of Activities, but do not require the use of current financial resources
and are therefore not reported in the governmental funds.

9,305,097

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.

(19,407,062)

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.

Change in accrued interest on debt	172,652	
Change in claims payable	(173,695)	
Change in net pension liability	52,992,171	
Change in net pension asset	86,875,558	
Change in deferred outflows of resources related to pensions	(11,914,031)	
Change in deferred inflows of resources related to pensions	(72,528,870)	
Change in total other postemployment benefits liability	(972,369)	
Change in deferred outflows of resources related to other postemployment benefits	559,652	
Change in deferred inflows of resources related to other postemployment benefits	43,840	
Change in compensated absences	1,434,278	
Change in leases payable	(2,510,973)	
Amortization of bond premium	579,370	
		54,557,583

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.

13,495,000

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.

(526,673)

Change in Net Position of Governmental Activities**\$ 136,044,707**

DuPage County, Illinois

Statement of Net Position

Proprietary Funds

November 30, 2022

A-7

	Business- Type Activities Water and Sewerage System Fund	Governmental Activities Internal Service Fund
Assets and Deferred Outflows of Resources		
Assets		
Current assets:		
Cash	\$ 8,477,613	\$ 15,239,064
Investments	9,375,409	-
Receivables:		
Accounts, net of allowance for doubtful accounts	8,458,834	-
Interest	-	36,302
Other	579,090	1,478,283
Lease	240,405	-
Due from other funds	429,787	-
Total current assets	<u>27,561,138</u>	<u>16,753,649</u>
Noncurrent assets:		
Capital assets:		
Land and improvements	1,993,475	-
Sewer system	171,194,347	-
Water system	35,098,107	-
Equipment	10,080,760	-
Water Commission buy in	3,397,959	-
Water Commission meter station	1,054,261	-
Construction in progress	11,170,321	-
Accumulated depreciation and amortization	<u>(131,189,969)</u>	<u>-</u>
Total capital assets	<u>102,799,261</u>	<u>-</u>
Lease receivable	1,706,509	-
Restricted assets:		
Restricted cash	1,369,571	-
Restricted Special Service Area assessments receivable	2,918,709	-
Restricted net pension asset, regular IMRF	<u>2,793,941</u>	<u>-</u>
Total restricted assets	<u>7,082,221</u>	<u>-</u>
Total noncurrent assets	<u>111,587,991</u>	<u>-</u>
Total assets	<u>139,149,129</u>	<u>16,753,649</u>

See notes to financial statements

DuPage County, Illinois

Statement of Net Position

Proprietary Funds

November 30, 2022

	Business- Type Activities Water and Sewerage System Fund	Governmental Activities Internal Service Fund
Deferred Outflows of Resources		
Deferred outflows of resources related to pensions	\$ 585,914	\$ -
Deferred outflows of resources related to OPEB	118,634	-
Deferred outflows of resources related to asset retirement obligations	150,592	-
Total deferred outflows of resources	855,140	-
Total assets and deferred outflows of resources	<u>\$ 140,004,269</u>	<u>\$ 16,753,649</u>
Liabilities, Deferred Inflows of Resources, and Net Position		
Liabilities		
Current liabilities:		
Accounts payable	3,192,607	415,921
Accrued payroll	315,827	-
Due to other funds	1,030	-
Other liabilities	2,550,482	230
Compensated absences, current	233,935	-
Claims payable, current	-	1,320,380
Current liabilities payable from restricted assets:		
Accrued interest payable	68,360	-
Revenue bonds payable, current	1,260,000	-
IEPA construction loan payable, current	249,116	-
Total current liabilities	7,871,357	1,736,531
Long-term liabilities:		
Compensated absences, noncurrent	879,423	-
Revenue bonds payable	1,290,000	-
IEPA construction loan payable, noncurrent	10,378,794	-
Asset retirement obligations	211,869	-
Total OPEB liability	519,424	-
Total long-term liabilities	13,279,510	-
Total liabilities	21,150,867	1,736,531
Deferred Inflows of Resources		
Deferred inflows of resources related to pensions	4,243,093	-
Deferred inflows related to OPEB	15,523	-
Deferred inflows of resources related to leases	1,946,914	-
Total deferred inflows of resources	6,205,530	-

See notes to financial statements

DuPage County, Illinois

Statement of Net Position

Proprietary Funds

November 30, 2022

	Business- Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Net Position		
Net investment in capital assets	\$ 89,621,351	\$ -
Restricted for debt service	4,219,920	-
Restricted for employee benefits	2,793,941	-
Unrestricted	16,012,660	15,017,118
Total net position	112,647,872	15,017,118
Total liabilities, deferred inflows of resources, and net position	<u>\$ 140,004,269</u>	<u>\$ 16,753,649</u>

See notes to financial statements

DuPage County, Illinois

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

Year Ended November 30, 2022

A-8

	Business- Type Activities <u>Water and Sewerage System Fund</u>	Governmental Activities <u>Internal Service Fund</u>
Operating Revenues		
Charges for services	\$ 27,147,886	\$ -
Employee's share of premiums	-	10,070,606
Employer's share of premiums	-	24,299,161
Miscellaneous	2,077,376	443
Total operating revenues	29,225,262	34,370,210
Operating Expenses		
Personnel services	7,031,177	-
Commodities	1,766,255	-
Contractual services	12,326,131	34,946,496
Depreciation and amortization	4,011,808	-
Total operating expenses	25,135,371	34,946,496
Operating income (loss)	4,089,891	(576,286)
Nonoperating Revenues		
Investment income	64,444	49,613
Interest expense	(134,652)	-
Amortization of bond premium	1,304	-
Amortization of asset retirement obligation	(20,596)	-
Gain on disposal of assets	16,281	-
Total nonoperating revenues	(73,219)	49,613
Income (loss) before transfers and contributions	4,016,672	(526,673)
Transfers and Contributions		
Capital contributions and connection charges	2,062,640	-
Transfers in	345,892	-
Total transfers and contributions	2,408,532	-
Change in net position	6,425,204	(526,673)
Net Position, Beginning	106,222,668	15,543,791
Net Position, Ending	\$ 112,647,872	\$ 15,017,118

See notes to financial statements

DuPage County, Illinois

Statement of Cash Flows

Proprietary Funds

Year Ended November 30, 2022

A-9

	Business- Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Cash Flows From (to) Operating Activities		
Cash received from customers	\$ 27,095,007	\$ -
Cash payments to suppliers for goods and services	(8,930,408)	-
Cash payments to employees	(13,586,343)	-
Cash received from employer portion of insurance premiums	-	24,117,795
Cash received from employee portion of insurance premiums	-	10,070,606
Cash payments of insurance premiums and other costs	-	(35,543,428)
Other revenues	2,155,630	443
	<u>6,733,886</u>	<u>(1,354,584)</u>
Net cash flows from operating activities		
	<u>6,733,886</u>	<u>(1,354,584)</u>
Cash Flows From Noncapital Financing Activities		
Payments (to) from other funds	(26,907)	-
	<u>(26,907)</u>	<u>-</u>
Net cash flows from noncapital financing activities		
	<u>(26,907)</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities		
Acquisition of capital assets	(9,754,535)	-
Sale of capital assets	27,567	-
Proceeds from IEPA Loan	5,719,408	-
Principal payments on revenue bonds	(1,510,000)	-
Principal payments on IEPA loan	(246,031)	-
Proceeds from connection charges	643,348	-
Interest payments on bonds and loans	(119,538)	-
Paying agent fees	-	-
	<u>-</u>	<u>-</u>
Net cash flows from capital and related financing activities		
	<u>(5,239,781)</u>	<u>-</u>
Cash Flows From Investing Activities		
Purchase of investments	(11,417,382)	-
Sale of investments	2,000,000	-
Income received on investments	272,873	20,811
Net cash flows from investing activities	<u>(9,144,509)</u>	<u>20,811</u>
Net increase in cash and cash equivalents	(7,677,311)	(1,333,773)
Cash and Cash Equivalents, Beginning	<u>17,690,951</u>	<u>16,572,837</u>
Cash and Cash Equivalents, Ending	<u>\$ 10,013,640</u>	<u>\$ 15,239,064</u>

See notes to financial statements

DuPage County, Illinois

Statement of Cash Flows

Proprietary Funds

Year Ended November 30, 2022

	Business- Type Activities	Governmental Activities
	Water and Sewerage System Fund	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Flows		
From Operating Activities:		
Operating income (loss)	\$ 4,089,891	\$ (576,286)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	3,727,123	-
Amortization of other assets	284,685	-
Change in operating assets, deferred outflows of resources, and liabilities:		
Accounts receivable	(163,456)	(181,366)
Accrued unbilled service revenue	110,577	-
Due from special service area	245,037	-
Other receivable	(166,783)	-
Deferred outflows of resources related to pensions	409,432	-
Deferred outflows of resources related to OPEB	(20,357)	-
Accounts payable	653,911	(726,462)
Net pension asset	(2,793,941)	-
Claims payable	-	129,530
Compensated absences and wages payable	(138,511)	-
Total other post employment benefits liability	33,881	-
Net pension liability	(593,596)	-
Payroll deductions payable	(66)	-
Charges collected for others	(147,868)	-
Deferred inflows of resources related to OPEB	(1,712)	-
Deferred inflows of resources related to pensions	1,205,639	-
Total adjustments	2,643,995	(778,298)
Net cash flows from operating activities	<u>\$ 6,733,886</u>	<u>\$ (1,354,584)</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net		
Position - Proprietary Funds		
Cash	\$ 8,477,613	\$ 15,239,064
Investments	9,375,409	-
Restricted cash	1,369,571	-
Less noncash equivalents	(9,208,953)	-
Total cash and cash equivalents	<u>\$ 10,013,640</u>	<u>\$ 15,239,064</u>
Noncash Capital and Related Financing Activities		
Capital contributions	<u>\$ 1,419,292</u>	<u>\$ -</u>

See notes to financial statements

DuPage County, Illinois

Statement of Fiduciary Net Position

Fiduciary Funds

November 30, 2022

A-10

	Custodial Funds
	<hr/>
Assets	
Cash and investments	\$ 53,187,804
Receivables:	
Taxes	269,490,799
Interest	4,186
Other	2,729,131
Due from federal, state and other governmental units	72,119
Due from other fiduciary funds	6,097
Restricted cash	<hr/> 117,914
Total assets	<hr/> <hr/> \$ 325,608,050
Liabilities and Net Position	
Liabilities	
Accounts payable	\$ 2,950,000
Due to federal, state and other governmental units	288,030,073
Due to other fiduciary funds	6,097
Due to primary government	969,928
Other liabilities	<hr/> 5,135,567
Total liabilities	<hr/> 297,091,665
Net Position	
Restricted for bond escrow	15,298,708
Restricted for public safety	6,134,196
Restricted for public services	1,324,390
Restricted for highways, streets and bridges	4,419,215
Restricted for judicial	56,268
Restricted for client activity	899,750
Restricted for debt service	<hr/> 383,858
Total net position	<hr/> 28,516,385
Total liabilities and net position	<hr/> <hr/> \$ 325,608,050

See notes to financial statements

DuPage County, Illinois

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

November 30, 2022

A-11

	Custodial Funds
Additions	
Property tax and related item collections	\$ 3,065,258,045
Intergovernmental revenue	5,484,407
Charges for services	296,948
Clerk of the Circuit Court deposits	20,473,193
Collections for estate	26,953,364
Fund participant deposits	12,704,041
Investment income	64,076
Client contributions	813,331
	<u>142</u>
Total additions	<u>3,132,047,547</u>
Deductions	
Property taxes and related items distributed to other governments	3,049,428,751
Funds released, estate settlements	41,956,214
Infrastructure repairs and maintenance	774,329
Condemnations	4,619,657
Court collections to other governmental units and agencies	19,393,903
Reimbursement to or on behalf of fund participants	12,848,723
Client distributions	856,310
Fees	1,624
Other deductions	333,173
Debt service:	
Principal	522,033
Interest	42,142
Fiscal agent fees	<u>450</u>
Total deductions	<u>3,130,777,309</u>
Change in net position	1,270,238
Net Position, Beginning	<u>27,246,147</u>
Net Position, Ending	<u><u>\$ 28,516,385</u></u>

See notes to financial statements

1. Summary of Significant Accounting Policies

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

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

Reporting Entity

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

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

Blended Component Unit

DuPage County Health Department

The DuPage County Health Department (the Health Department) provides services to the residents of the County and is governed by the Board of Health, which includes members of the County Board. Additionally, there is a financial benefit and burden relationship between the County and the Health Department. The Health Department's primary operating fund is reported as a major fund, while the Department also includes nonmajor special revenue funds, along with capital assets and long-term liabilities. Separately issued financial statements of the Health Department may be viewed on its website at www.dupagehealth.org.

Discretely Presented Component Units

DuPage County Emergency Telephone System Board

The government-wide financial statements include the DuPage County Emergency Telephone System Board (ETSB) as a component unit. The ETSB is a legally separate organization. The board of the ETSB is appointed by the DuPage County Board Chairman and one County Board member serves on its Board. State Statutes provide for circumstances whereby the County can impose its will on ETSB and also create a potential financial benefit to or burden on the County, requiring the County Board to approve the budget submitted by the ETSB Board and placing responsibility for the management of ETSB deposits and investments with the County Treasurer. See Note 3. As a component unit, ETSB's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended November 30, 2022. Separately issued financial statements of the DuPage County Emergency Telephone System Board may be viewed on the County's website at www.dupageco.org.

DuPage Airport Authority

The government-wide financial statements also include the DuPage Airport Authority as a component unit. The DuPage Airport Authority is a legally separate organization operating under the direction of a Board of Commissioners. The Board of the DuPage Airport Authority is appointed by the DuPage County Board Chairman and approves the annual budget in accordance with State Statutes. See Note 3. As a component unit, the DuPage Airport Authority's financial statements have been presented as a discrete column in the financial statements. The information presented is for the year ended December 31, 2022. Separately issued financial statements of the DuPage Airport Authority may be viewed on its website at www.dupageairport.com.

Government-Wide and Fund Financial Statements

In June of 2017, the GASB issued Statement No. 87, *Leases*. This Statement requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under the Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset and a lessor is required to recognize a lease receivable and a deferred inflow of resources, which enhances the relevance and consistency of information about the County's leasing activities. This standard was implemented December 1, 2021.

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

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

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

The County reports the following major governmental funds:

General Fund

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

Special Revenue Funds

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

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

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

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

The County reports the following major enterprise fund:

Proprietary Funds

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

The County reports the following nonmajor governmental funds:

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

In addition, the County reports the following fund types:

Internal Service Funds

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

Custodial Funds

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation**Government-Wide Financial Statements**

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

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

Fund Financial Statements

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

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

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

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

Proprietary and Fiduciary Funds

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

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

All Financial Statements

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

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

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

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

The County has adopted an investment policy. The policy contains the following guidelines for allowable investments.

Interest Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

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

Custodial Credit Risk, Deposits

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

Custodial Credit Risk, Investments

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

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 3. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

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

See Note 3 for further information.

Receivables

Property taxes for levy year 2022 attaches as an enforceable lien on January 1, 2022, 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 2022 tax levy, which attached as an enforceable lien on the property as of January 1, 2022, has been recorded as a receivable and deferred inflow of resources as of November 30, 2022, as these taxes are budgeted to be used in fiscal year 2023.

Tax bills for levy year 2022 are prepared by the County and issued on or about May 1, 2023 and are payable in two installments, on or about June 1, 2023 and September 1, 2023.

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

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

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

Inventories and Prepaid Items

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

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

Restricted Assets

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

Capital Assets

Government-Wide Statements

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

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. 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

Lease assets are typically amortized over the lease term.

Fund Financial Statements

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

Deferred Outflows of Resources

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

Compensated Absences

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

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

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

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

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

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at November 30, 2022, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt/Special Assessment Debt

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

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

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

On December 9, 2003, the County issued Series 2003 Variable Rate Demand Revenue Bonds in the amount of \$42,000,000. The Morton Arboretum (Arboretum) deposited the net bond proceeds into its account to use to fund certain capital improvements and issued a signed promissory note payable to the County securing all principal and interest payments due on the bonds. On May 18, 2017, the County issued County of DuPage, Illinois Revenue Bonds (The Morton Arboretum Project), Series 2017, in the amount of \$20,000,000. Bank of America Public Capital Corporation (Purchaser) purchased the bonds and loaned the proceeds to the Arboretum (Borrower). The purchaser wired a portion of the proceeds into the borrower's bank account to use for project costs and reimbursements and a portion into the Series 2003 Bonds Bond Fund to use for a partial refunding of the bonds. On July 7, 2020, the County issued The County of DuPage, Illinois Revenue Refunding Bonds (The Morton Arboretum Project), Series 2020 (Green Bonds) in the amount of \$50,835,000. The bonds were issued to a.) refund the outstanding amount of \$29,000,000 on the Series 2003 Variable Rate Demand Revenue Bonds; b.) refund the outstanding amount of \$20,000,000 on the County of DuPage, Illinois Revenue Bonds (The Morton Arboretum Project), Series 2017; c.) pay the issuance costs on the 2020 bonds; and d.) pay the termination costs of an interest rate swap associated with the Series 2017 bonds. Bank of America Securities, Inc. purchased the bonds on behalf of both itself and as representative of PNC Capital Markets LLC. As it was the intent of all parties that the Arboretum provide the necessary funds for all debt payments, the liability is not recorded on the County's balance sheet. The outstanding balance of the debt obligation was \$50,835,000 as of November 30, 2022.

On June 15, 2006, the County issued Special Service Area Number 31 Special Tax Bonds, Series 2006 (Monarch Landing Project) in the amount of \$15,000,000. Erickson Retirement Communities, LLC deposited the bond proceeds into its account to use to fund the construction of a continuing care retirement community, known as Monarch Landing. The bonds are payable from taxes levied on taxable real property that belongs to one landowner within Special Service Area Number 31. As the County issued the bonds as a conduit on behalf of a Section 501(c)(3) organization and as it was the intent of all parties that the landowner provides the funds for all debt service payments, the liability is not recorded on the County's balance sheet. The outstanding balance of the debt obligation was \$10,165,000 as of November 30, 2022.

On March 9, 2010, the County issued Revenue Refunding Bonds (Benet Academy Capital Build Project), Series 2010 in the amount of \$8,890,000. The bonds were issued to refund the Variable Rate Demand Revenue Bonds (Benet Academy Capital Build Project), Series 2000 that had a total outstanding amount of \$8,770,000 at the time of refunding and to also pay the issuance costs on the bonds. MB Financial Bank N.A. purchased the bonds via a Direct Placement/Bank Qualified purchase and loaned the proceeds to Benet Academy in Lisle, Illinois. As it was the intent of all parties that Benet Academy provides the funds for all debt service payments, the liability is not recorded on the County's balance sheet. The outstanding balance of the debt obligation was \$5,055,000 as of November 30, 2022.

Leases

The County is a lessor because it leases capital assets to other entities. As a lessor, the County reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The County continues to report and depreciate the capital assets being leased as capital assets of the primary government.

The County is a lessee because it leases capital assets from other entities. As a lessee, the County reports a lease liability and an intangible right-to-use capital asset (known as the lease asset) on the government-wide financial statements and proprietary fund statements. In the governmental fund financial statements, the County recognizes lease proceeds and capital outlay at initiation of the lease, and the outflow of resources for the lease liability as a debt service payment.

Deferred Inflows of Resources

A deferred inflow of resources represent an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

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

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

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

Fund Statements

Governmental fund balances are displayed as follows:

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

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

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

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

See Note 3 for further information.

2. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been adopted for the all governmental funds except for the Environment Related Public Works Project Fund, U.S. Department of Homeland Security Fund, Stormwater Capital Reserve, National Opioid Settlement Fund, Dunham Wetland Mitigation Bank, 1993 General Obligation Bonds - Jail Project, 1993 General Obligation Bonds - Stormwater Project, 2011 General Obligation Refunding Bonds - Drainage Project, Special Service Area #35 Lakes of Royce Renaissance Fund and Special Service Area #38 Nelson Highview Fund.

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

Deficit Balances

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

As of November 30, 2022, the following individual funds held a deficit balance:

Fund	Amount	Reason
Sheriff's Police Vehicle	\$ 7,319	Expenditures exceeding revenues in prior years
U.S. Department of Energy	64,887	Expenditures exceeding revenues in current and prior years
U.S. Department of Health and Human Services	2,292,442	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	45,785	Grant funds due to the County reported as unavailable revenue
U.S. Department of Transportation	49,691	Grant funds due to the County reported as unavailable revenue
American Rescue Plan	609,506	Net depreciation in fair market value of investments at year end
U.S. Department of Justice	155,914	Grant funds due to the County reported as unavailable revenue
Illinois State Agencies - Miscellaneous	185,742	Grant funds due to the County reported as unavailable revenue
Illinois Violence Prevention Authority	6,570	Grant funds due to the County reported as unavailable revenue
Illinois Department of Human Services	69,690	Grant funds due to the County reported as unavailable revenue
Miscellaneous Local Grants	175	Grant funds due to the County reported as unavailable revenue

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

3. Detailed Notes on All Funds

Deposits and Investments

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

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits with financial institutions	\$288,536,194	\$294,673,426	Custodial credit risk
Mutual funds, bond funds	4,340,006	4,876,000	Credit risk, interest rate risk
U.S. agency securities, explicitly guaranteed	1,157,835	1,157,835	Custodial credit risk, interest rate risk
U.S. agency securities, implicitly guaranteed	21,608,405	21,608,405	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
U.S. treasury securities	157,493,624	157,493,624	Custodial credit risk, interest rate risk
State & local bonds	1,139,103	1,139,103	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Corporate bonds	46,726,389	46,726,389	Credit risk, interest rate risk
Illinois funds	470,514	475,621	Credit risk
Commercial paper	22,707,683	22,707,683	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
IIIT, money market	78,461,457	78,461,457	Credit risk
Mutual funds, other than bonds	35,914	35,914	Credit risk
Petty cash	<u>6,200</u>	<u>-</u>	N/A
Total deposits and investments	<u>\$622,683,324</u>	<u>\$629,355,457</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$565,181,726		
Restricted cash and investments	4,195,880		
Per statement of net position, fiduciary funds:			
Cash and investments	53,187,804		
Restricted cash	<u>117,914</u>		
Total deposits and investments	<u>\$622,683,324</u>		

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

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

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, 2022, 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, 2022			
	Level 1	Level 2	Level 3	Total
Mutual funds, bond funds	\$ 4,340,006	\$ -	\$ -	\$ 4,340,006
U.S. agency securities, explicitly guaranteed	-	1,157,835	-	1,157,835
U.S. agency securities, implicitly guaranteed	-	21,608,405	-	21,608,405
U.S. treasury securities	157,493,624	-	-	157,493,624
State & local bonds	-	1,139,103	-	1,139,103
Corporate bonds	-	46,726,389	-	46,726,389
Commercial paper	-	22,707,683	-	22,707,683
Total	<u>\$ 161,833,630</u>	<u>\$ 93,339,415</u>	<u>\$ -</u>	<u>\$ 255,173,045</u>

Custodial Credit Risk

Deposits

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

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

Investments

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

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

Credit Risk

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

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

As of November 30, 2022, the County's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Mutual funds, bond funds	AAAm	Aaa-mf
Mutual funds, other than bonds	AAAm	Aaa-mf
U.S. agency securities, implicitly guaranteed	AAA,AA+	Aaa
State & local bonds	AA- to AAA	Aa3 to A1
Illinois funds money market	AAAm	NR
Corporate bonds	BBB+ to AAA	A3 to Aaa
Commercial paper	A-1 to A-1+	P-1
IIIT, money market	AAAm	NR

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.

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, 2022, the County's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	More than 10
Mutual funds, bond funds	\$ 4,340,006	\$ 4,340,006	\$ -	\$ -	\$ -
U.S. agency securities, explicitly guaranteed	1,157,835	-	62,884	141,473	953,478
US treasuries, implicitly guaranteed	21,608,405	3,618,430	8,985,971	3,314,843	5,689,161
U.S. treasury securities	157,493,624	67,066,514	90,427,110	-	-
State & local bonds	1,139,103	-	1,016,698	-	122,405
Corporate bonds	46,726,389	6,038,653	40,687,736	-	-
Commercial paper	22,707,683	22,707,683	-	-	-
Total	\$255,173,045	\$103,771,286	\$141,180,399	\$ 3,456,316	\$ 6,765,044

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

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

Receivables

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

	<u>General Fund</u>	<u>Health Department Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Taxes receivables:				
Property	\$ 25,914,435	\$ 13,801,595	\$ 31,456,653	\$ 71,172,683
County sales	34,078,886	-	-	34,078,886
County motor fuel	-	-	9,378,519	9,378,519
Local use	<u>1,052,331</u>	<u>-</u>	<u>-</u>	<u>1,052,331</u>
Total	<u>\$ 61,045,652</u>	<u>\$ 13,801,595</u>	<u>\$ 40,835,172</u>	<u>\$115,682,419</u>
		<u>General Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
State shared revenue receivables:				
Income tax		\$ 879,247	\$ -	\$ 879,247
Personal property replacement tax		670,138	100,560	770,698
Motor fuel tax allotments		<u>-</u>	<u>3,755,262</u>	<u>3,755,262</u>
Total		<u>\$ 1,549,385</u>	<u>\$ 3,855,822</u>	<u>\$ 5,405,207</u>

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

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

Capital Assets

Capital asset activity for the year ended November 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Adjustments*</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities					
Capital assets not being depreciated / amortized:					
Land	\$ 303,211,245	\$ -	\$ 10,000	\$ -	\$ 303,221,245
Construction in progress	<u>11,990,567</u>	<u>-</u>	<u>25,510,435</u>	<u>12,831,368</u>	<u>24,669,634</u>
Total capital assets not being depreciated / amortized	<u>315,201,812</u>	<u>-</u>	<u>25,520,435</u>	<u>12,831,368</u>	<u>327,890,879</u>
Capital assets being depreciated / amortized:					
Buildings	384,664,874	-	1,810,014	338,257	386,136,631
Improvements other than buildings	7,923,060	-	-	-	7,923,060
Machinery and equipment	72,606,556	-	4,750,522	2,051,965	75,305,113
Infrastructure	836,958,486	-	16,123,675	-	853,082,161
Leased assets	<u>-</u>	<u>2,916,994</u>	<u>715,100</u>	<u>-</u>	<u>3,632,094</u>
Total capital assets being depreciated / amortized	<u>1,302,152,976</u>	<u>2,916,994</u>	<u>23,399,311</u>	<u>2,390,222</u>	<u>1,326,079,059</u>
Total capital assets	<u>1,617,354,788</u>	<u>2,916,994</u>	<u>48,919,746</u>	<u>15,221,590</u>	<u>1,653,969,938</u>
Less accumulated depreciation / amortization for:					
Buildings	206,669,736	-	11,306,331	8,456	217,967,611
Improvements other than buildings	5,217,256	-	183,299	-	5,400,555
Machinery and equipment	53,262,195	-	7,048,347	1,897,568	58,412,974
Infrastructure	572,783,087	-	18,857,306	-	591,640,393
Leased assets	<u>-</u>	<u>462,500</u>	<u>658,621</u>	<u>-</u>	<u>1,121,121</u>
Total accumulated depreciation / amortization	<u>837,932,274</u>	<u>462,500</u>	<u>38,053,904</u>	<u>1,906,024</u>	<u>874,542,654</u>
Net capital assets being depreciated / amortized	<u>464,220,702</u>	<u>2,454,494</u>	<u>(14,654,593)</u>	<u>484,198</u>	<u>451,536,405</u>
Total governmental activities capital assets, net of accumulated depreciation / amortization	<u>\$ 779,422,514</u>	<u>\$ 2,454,494</u>	<u>\$ 10,865,842</u>	<u>\$ 13,315,566</u>	<u>\$ 779,427,284</u>

* The adjustment column represents the restatement of capital assets to report right-to-use lease assets in accordance with GASB Statement No. 87, Leases.

DuPage County, Illinois

Notes to Financial Statements

November 30, 2022

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 6,857,343
Public safety	3,508,757
Public health	2,059,325
Highways, streets and bridges	20,080,626
Public services	129,967
Judicial	3,599,830
Conservation and recreation	<u>1,818,056</u>

Total governmental activities depreciation / amortization expense \$ 38,053,904

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital assets not being depreciated / amortized:				
Land	\$ 1,993,475	\$ -	\$ -	\$ 1,993,475
Construction in progress	<u>7,048,422</u>	<u>11,157,987</u>	<u>7,036,088</u>	<u>11,170,321</u>
Total capital assets not being depreciated / amortized	<u>9,041,897</u>	<u>11,157,987</u>	<u>7,036,088</u>	<u>13,163,796</u>
Capital assets being depreciated / amortized:				
Water and sewerage system	204,590,084	1,702,370	-	206,292,454
Equipment and vehicles	5,153,106	5,333,718	406,064	10,080,760
Intangibles	<u>4,452,220</u>	<u>-</u>	<u>-</u>	<u>4,452,220</u>
Total capital assets being depreciated / amortized	<u>214,195,410</u>	<u>7,036,088</u>	<u>406,064</u>	<u>220,825,434</u>
Total capital assets	<u>223,237,307</u>	<u>18,194,075</u>	<u>7,442,152</u>	<u>233,989,230</u>
Less accumulated depreciation / amortization for:				
Water and sewerage system	120,630,752	3,459,384	-	124,090,136
Equipment and vehicles	3,259,216	267,739	394,778	3,132,177
Intangibles	<u>3,682,971</u>	<u>284,685</u>	<u>-</u>	<u>3,967,656</u>
Total accumulated depreciation / amortization	<u>127,572,939</u>	<u>(4,011,808)</u>	<u>394,778</u>	<u>131,189,969</u>
Net capital assets being depreciated / amortized	<u>86,622,471</u>	<u>11,047,896</u>	<u>11,286</u>	<u>89,635,465</u>
Business-type capital assets, net of accumulated depreciation / amortization	<u>\$ 95,664,368</u>	<u>\$ 22,205,883</u>	<u>\$ 7,047,374</u>	<u>\$ 102,799,261</u>

Additional disclosures of the lease assets are included in the Lease Disclosure note.

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

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	\$ 105,723
General	Nonmajor Governmental	6,345,918
Health Department	American Rescue Plan	309,434
Health Department	Nonmajor Governmental	17,334
Nonmajor Governmental	Health Department	18,817
Nonmajor Governmental	Nonmajor Governmental	24,856
Nonmajor Governmental	Water and Sewerage System	1,030
Water and Sewerage System	General	49,069
Water and Sewerage System	Nonmajor Governmental	<u>380,718</u>
Total, fund financial statements		7,252,899
Less government-wide eliminations		<u>(7,681,656)</u>
Total internal balances, government-wide statement of net position		<u>\$ (428,757)</u>

All amounts are due within one year.

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

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount
General	Nonmajor Governmental	\$ 11,782,452
Health Department	American Rescue Plan	3,410,543
Health Department	Nonmajor Governmental	221,085
Care Center	General	7,629,704
Nonmajor Governmental	General	52,780,672
Nonmajor Governmental	Health Department	5,574,848
Nonmajor Governmental	Nonmajor Governmental	3,226,958
Water and Sewerage System	American Rescue Plan	<u>345,892</u>
Total, fund financial statements		84,972,154
Less government-wide eliminations		<u>(84,626,262)</u>
Total transfers, government-wide statement of activities		<u>\$ 345,892</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.

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

Long-Term Obligations

Long-term obligations activity for the year ended November 30, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Adjustments*</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities						
Bonds and notes payable:						
General obligation debt	\$ 110,005,000	\$ -	\$ -	\$ 13,495,000	\$ 96,510,000	\$ 9,370,000
(Discounts)/Premiums:						
Unamortized bond premium	2,989,171	-	-	579,370	2,409,801	-
Sub-total	112,994,171	-	-	14,074,370	98,919,801	9,370,000
Other liabilities:						
Compensated absences	32,255,145	-	2,122,184	3,955,829	30,421,500	7,366,616
Claims payable	2,699,328	-	32,854,037	32,594,983	2,958,382	2,153,494
Total OPEB liability	12,988,486	-	1,850,615	878,246	13,960,855	-
Net pension liability, regular IMRF	15,185,619	-	-	15,185,619	-	-
Net pension liability, SLEP	62,926,413	-	52,446,685	90,253,237	25,119,861	-
Leases	-	2,454,494	715,100	658,621	2,510,973	721,313
Total other liabilities	126,054,991	2,454,494	89,988,621	143,526,535	74,971,571	10,241,423
Total governmental activities long-term liabilities	<u>\$ 239,049,162</u>	<u>\$ 2,454,494</u>	<u>\$ 89,988,621</u>	<u>\$ 157,600,905</u>	<u>\$ 173,891,372</u>	<u>\$ 19,611,423</u>
Business-Type Activities						
Bonds and notes payable:						
Revenue bonds	\$ 4,060,000	\$ -	\$ -	\$ 1,510,000	\$ 2,550,000	\$ 1,260,000
Unamortized debt premium	1,304	-	-	1,304	-	-
Sub-total	4,061,304	-	-	1,511,304	2,550,000	1,260,000
Other liabilities:						
IEPA construction loan	5,154,533	-	5,719,408	246,031	10,627,910	249,116
Compensated absences	1,290,259	-	610,137	787,038	1,113,358	233,935
Asset retirement obligation	211,869	-	-	-	211,869	-
Total OPEB liability	485,543	-	33,881	-	519,424	-
Net pension liability, regular IMRF	593,596	-	-	593,596	-	-
Total other liabilities	7,735,800	-	6,363,426	1,626,665	12,472,561	483,051
Total business-type activities long-term liabilities	<u>\$ 11,797,104</u>	<u>\$ -</u>	<u>\$ 6,363,426</u>	<u>\$ 3,137,969</u>	<u>\$ 15,022,561</u>	<u>\$ 1,743,051</u>

* The adjustment column represents the restatement of long-term liabilities to report right-to-use lease assets in accordance with GASB Statement No. 87, Leases.

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 5.75 percent of the most recent available equalized assessed valuation of the County. As of November 30, 2022, the statutory debt limit for the County was \$2,533,342,068, providing a debt margin of \$2,509,972,068.

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

General Obligation Debt

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

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

<u>Governmental Activities</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance November 30, 2022</u>
General Obligation Debt					
SSA #34 - 2009 G.O. Bonds, Hobson Valley Project	1/27/2009	1/1/2029	3.0% - 4.75%	\$ 1,885,000	\$ 855,000
SSA #35 - 2012A Unlimited Tax Bonds, Lakes of Royce Renaissance Project	12/27/2012	1/1/2032	1.8% - 4.2%	1,805,000	1,135,000
2010A Taxable G.O. Build America Bonds	11/3/2010	1/1/2023	4.197% - 4.297%	8,115,000	3,640,000
2010B G.O. Recovery Zone Economic Development Bonds	11/3/2010	1/1/2035	4.297% - 5.852%	58,935,000	58,935,000
2015B G.O. Refunding Bonds, Drainage Project	6/5/2015	1/1/2025	1.94%	13,140,000	4,240,000
2016 G.O. Refunding Bonds, Courthouse Project	1/28/2016	1/1/2030	2.0% - 5.0%	36,050,000	22,515,000
2017 G.O. Debt Certificates	12/28/2017	1/1/2028	2.65%	7,500,000	<u>5,190,000</u>
Total governmental activities, general obligation debt					<u><u>\$ 96,510,000</u></u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 9,370,000	\$ 4,680,910
2024	9,750,000	4,291,289
2025	10,170,000	3,861,524
2026	9,155,000	3,406,572
2027	9,645,000	2,913,798
2028-2032	37,190,000	7,171,507
2033-2035	<u>11,230,000</u>	<u>1,011,519</u>
Total	<u><u>\$ 96,510,000</u></u>	<u><u>\$ 27,337,119</u></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 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 1.00 percent of gross revenues. The total principal and interest remaining to be paid on the bonds is \$2,611,098. Principal and interest paid for the current year and total customer gross revenues were \$1,305,390 and \$8,101,699, respectively.

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 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.

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, 2022, all required balances were in accordance with the Ordinance.

Revenue debt payable at November 30, 2022, 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, 2022</u>
Series 2018 Revenue Bonds	1/23/2018	1/1/2024	2.4%	\$ 7,320,000	\$ 2,550,000
Total business-type activities, revenue debt					<u>\$ 2,550,000</u>

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

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

Debt service requirements to maturity are as follows:

<u>Years</u>	Business-Type Activities Revenue Debt from Direct Placements	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 1,260,000	\$ 45,734
2024	1,290,000	15,364
Total	<u>\$ 2,550,000</u>	<u>\$ 61,098</u>

IEPA Construction Loans

The County borrowed funds from the Illinois Environmental Protection Agency (IEPA) for the York Township water improvement project. The original principal amount to be repaid under the loan agreement #L17-4161 with the IEPA is \$4,915,421. The loan bears an interest rate of 1.25% per annum and matures on September 29, 2033. The total principal paid in fiscal year 2022 was \$246,031.

The County borrowed funds from the IEPA for the Nordic Park Wastewater Treatment Facility rehabilitation project. The amount borrowed through the end of 2022 under the loan agreement #L17-0328 with the IEPA was \$6,140,100. Loan agreement #L17-0328 allows the County to borrow up to \$11,530,990 to complete the project. The County anticipates borrowing an additional about of \$5,390,890 in 2023 to fund the completion of the project. After the completion of the project the final loan amount and repayment schedule will be determined with the loan to be repaid over a twenty year term at a 1.35% simple annual interest rate.

The County borrowed funds from the IEPA for the Woodridge-Greene Valley Water Reclamation and Knollwood Water Reclamation facilities electrical upgrade project. The amount borrowed in 2022 under the loan agreement #L17-4261 with the IEPA was \$1,569,100. Loan agreement #L17-4261 allows the County to borrow up to \$21,258,984 to complete the project. The System anticipates borrowing an additional about of \$19,689,884 in 2023 through 2025 to fund the completion of the project. After the completion of the project the final loan amount and repayment schedule will be determined with the loan to be repaid over a twenty year term at a 1.11% simple annual interest rate.

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
November 30, 2022

IEPA Construction Loans at November 30, 2022 consist of the following:

Business-Type Activities					
IEPA Construction Loans	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2022
IEPA Loan #L17-4161	2/21/2012	9/29/2033	1.25%	\$ 4,915,421	\$ 2,918,710
IEPA Loan #L17-0328	3/18/2021	1/17/2043	1.35%	6,140,100	6,140,100
IEPA Loan #L17-4261	5/9/2022	3/24/2044	1.11%	1,569,100	1,569,100
Total business-type activities IEPA construction loans					<u>\$ 10,627,910</u>

Debt service requirements to maturity on the IEPA Construction Loan #L17-4161 are as follows:

<u>Years</u>	Business-Type Activities IEPA Construction Loans	
	Principal	Interest
2023	\$ 249,116	\$ 35,708
2024	252,240	32,584
2025	255,403	29,421
2026	258,605	26,219
2027	261,848	22,976
2028-2032	1,359,322	64,800
2033	<u>282,176</u>	<u>2,648</u>
Total	<u>\$ 2,918,710</u>	<u>\$ 214,356</u>

Other Debt Information

Compensated absences and the implicit total OPEB liabilities are paid by the fund/department in which an employee works. Net pension liabilities are paid from the General Fund.

DuPage County, Illinois

Notes to Financial Statements

November 30, 2022

Lease Disclosures

Lessee - Lease Assets

	<u>Beginning Balance</u>	<u>Adjustments*</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities					
Lease assets being amortized:					
Buildings, leased	\$ -	\$ 1,043,227	\$ 715,100	\$ -	\$ 1,758,327
Machinery and equipment, leased	-	1,873,767	-	-	1,873,767
Total lease assets being amortized	-	2,916,994	715,100	-	3,632,094
Less accumulated amortization for lease assets:					
Buildings, leased	-	153,535	260,895	-	414,430
Machinery and equipment, leased	-	308,965	397,726	-	706,691
Total accumulated amortization	-	462,500	658,621	-	1,121,121
Total governmental activities lease assets, net of accumulated amortization	<u>\$ -</u>	<u>\$ 2,454,494</u>	<u>\$ 56,479</u>	<u>\$ -</u>	<u>\$ 2,510,973</u>

* The adjustment column represents the restatement of capital assets to report right-to-use lease assets in accordance with GASB Statement No. 87, Leases.

Lessee - Lease Liabilities

<u>Governmental Activities</u>					<u>Balance November 30, 2022</u>
<u>Lease Liabilities Description</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	
Printers	9/9/2020	8/31/2024	7.00%	\$ 32,983	\$ 17,891
Mailing and postage equipment	3/1/2020	2/28/2025	7.00%	158,481	103,514
Conveyor dishwashing machine	5/6/2019	4/30/2023	7.00%	15,045	8,161
Building rental	2/1/2020	1/31/2027	7.00%	877,565	687,774
Building rental	12/1/2021	5/31/2027	7.00%	715,100	597,425
Copiers	10/1/2021	9/30/2026	7.00%	657,510	429,462
Copiers	10/1/2021	9/30/2026	7.00%	39,152	25,572
Respiratory equipment	11/20/2021	10/31/2025	7.00%	150,994	81,903
Fluid immersion simulation mattress system	8/9/2021	7/31/2025	7.00%	114,619	62,172
Medical equipment, beds	1/26/2021	12/31/2024	7.00%	297,660	161,458
Physical therapy equipment	1/1/2020	12/31/2023	7.00%	29,584	16,047
Copier	8/1/2021	8/1/2025	5.49%	377,739	260,896
Office space	3/1/2020	2/29/2024	5.49%	165,662	58,698
Total governmental activities lease liabilities					<u>\$ 2,510,973</u>

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

Debt service requirements to maturity are as follows:

<u>Years</u>	Governmental Activities		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 721,313	\$ 199,693	\$ 921,006
2024	746,198	137,580	883,778
2025	563,422	78,489	641,911
2026	318,108	37,050	355,158
2027	161,932	12,188	174,120
Total	<u>\$ 2,510,973</u>	<u>\$ 465,000</u>	<u>\$ 2,975,973</u>

Lessor - Lease Receivables

<u>Business-Type Activities</u>				Receivable Balance November 30, 2022
<u>Lease Receivables Description</u>	<u>Date of Inception</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	
Green Road Water Tower	12/18/2017	12/17/2027	2.0%	\$ 278,210
Nordic Park Water Tower	11/1/2021	10/31/2041	2.0%	1,071,164
Rosewood Water Tower	3/1/2019	2/28/2024	2.0%	75,694
Steeple Run Water Tower	6/1/2018	5/22/2028	2.0%	347,544
Steeple Run Water Tower	4/1/2016	3/31/2041	2.0%	174,302
Total business-type activities				<u>\$ 1,946,914</u>

The County recognized \$220,180 of lease revenue during the fiscal year.

The County recognized \$51,550 of interest revenue during the fiscal year.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at November 30, 2022, includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 303,221,245
Construction in progress	24,669,634
Net capital assets being depreciated	451,536,405
Less long-term debt outstanding (excluding unspent capital related debt proceeds)	(95,769,230)
Less unamortized debt premium	(2,409,801)
Less retainage payable	(660,687)
Total net investment in capital assets	<u>\$ 680,587,566</u>

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2022, include the following:

	General Fund	Health Department Fund	Care Center Fund	American Rescue Plan Fund	U.S. Treasury Fund	Nonmajor Funds	Total
Fund Balances							
Nonspendable:							
Prepaid items	\$ 274,253	\$ 683,201	\$ 41,940	\$ 290,281	\$ -	\$ 199,874	\$ 1,489,549
Inventory	-	88,243	443,183	-	-	708,559	1,239,985
Subtotal	274,253	771,444	485,123	290,281	-	908,433	2,729,534
Restricted for:							
Grant programs	-	611,305	-	-	43,283	2,610,232	3,264,820
Grant funded loan programs	-	-	-	-	-	9,838,812	9,838,812
Employee benefits	-	-	-	-	-	21,224,960	21,224,960
Public health	-	-	1,172,320	-	-	650,878	1,823,198
Public safety	2,977,173	-	-	-	-	3,487,564	6,464,737
Highways, streets and bridges	-	-	-	-	-	76,275,049	76,275,049
Wetland mitigation	-	-	-	-	-	8,140,103	8,140,103
Conservation and recreation	-	-	-	-	-	1,726	1,726
Judicial	-	-	-	-	-	14,196,775	14,196,775
Public services	-	-	-	-	-	6,281,921	6,281,921
Capital projects	-	-	-	-	-	11,296,086	11,296,086
Debt service	-	-	-	-	-	9,210,435	9,210,435
Other purposes	-	-	-	-	-	13,256,303	13,256,303
Subtotal	2,977,173	611,305	1,172,320	-	43,283	176,470,844	181,274,925
Committed to:							
Employee benefits	-	-	-	-	-	4,949,410	4,949,410
Public health	-	34,894,653	19,588,267	-	-	-	54,482,920
Highways, streets and bridges	-	-	-	-	-	2,000,000	2,000,000
Conservation and recreation	-	-	-	-	-	23,071,742	23,071,742
Public services	-	-	-	-	-	2,750,000	2,750,000
Capital projects	-	-	-	-	-	59,713,158	59,713,158
Subtotal	-	34,894,653	19,588,267	-	-	92,484,310	146,967,230
Unassigned (deficit):	100,049,445	-	-	(899,787)	-	(2,931,944)	96,217,714
Total fund balances (deficit)	\$103,300,871	\$ 36,277,402	\$ 21,245,710	\$ (609,506)	\$ 43,283	\$ 266,931,643	\$ 427,189,403

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

Business-Type Activities

Net investment in capital assets:

Capital assets, net of accumulated depreciation	\$ 102,799,261
Less capital related debt	
Current portion of capital related IEPA construction loans	(249,116)
Current portion of capital related revenue bonds	(1,260,000)
Long-term portion of capital related IEPA construction loans	(10,378,794)
Long-term portion of capital related revenue bonds	<u>(1,290,000)</u>

Total net investment in capital assets \$ 89,621,351

Restricted for debt service:

Restricted cash	1,369,571
Special service area assessments receivable	2,918,709
Liabilities payable from restricted assets, accrued interest payable	<u>(68,360)</u>

Total net position restricted for debt service \$ 4,219,920

Net position restricted for employee benefits is equal to the net pension asset, \$2,793,941.

Component Units

DuPage Airport Authority

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

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

Basis of Accounting/Measurement Focus

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

Deposits and Investments

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

The Authority has the following recurring fair value measurements as of December 31, 2022: The U.S. Treasury, U.S. agencies, corporate bonds and municipal bonds are valued using quoted matrix pricing models (Level 2 inputs).

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Authority's deposits may not be returned to the Authority. The Authority's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance, at an amount not less than 110 percent of the fair market value of the funds secured, with the collateral held by the Authority and independent third party or the Federal Reserve Bank.

Investments

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Authority will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Authority's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Authority's agent separate from where the investment was purchased.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Authority limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government (treasury obligations), securities issued by agencies of the United States Government that are explicitly guaranteed by the United States Government (Fannie Mae and Federal Home Loan Bank), obligations which are rated in the top three classes by a national rating agency (corporate bonds), or limiting municipal debt securities (municipal bonds). The U.S. agencies range in rating from AA+ to AAA, the corporate bonds range in rating from A to AA, and the municipal bonds range in rating from AA- to 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. The Authority's investment policy requires diversification by limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities) and by limiting investment in securities that are grade A or better.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. In accordance with its investment policy, the Authority limits its exposure to interest rate risk by structuring the portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and investing operating funds primarily in shorter term securities, money market mutual funds or similar investment pools. Unless matched to a specific cash flow, the Authority does not directly invest in securities maturing more than ten years from the date of purchase. The maturity/modified duration of the portfolio will be maintained at approximately three years and will range from two to seven years.

Investment Type	Maturity (In Years)			
	Fair Value	Less Than 1	1 - 5	6 - 10
U.S. treasury obligations	\$ 18,404,059	\$ 2,371,143	\$ 10,765,710	\$ 5,267,206
U.S. agency securities	11,334,717	5,149,390	5,520,896	664,431
Corporate bonds	17,238,693	1,305,057	15,933,636	-
Commercial paper	8,807,793	1,073,170	6,065,521	1,669,102
Total	<u>\$ 55,785,262</u>	<u>\$ 9,898,760</u>	<u>\$ 38,285,763</u>	<u>\$ 7,600,739</u>

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

Capital Assets

Capital assets are defined by the Authority as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Depreciation is calculated using the straight-line method over the estimated useful lives. Capital asset activity for the year ended December 31, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Useful Lives (Years)</u>
Land	\$ 54,299,240	\$ -	\$ -	\$ 54,299,240	
Construction in progress	6,736,515	4,569,630	792,825	10,513,320	
Land improvements	105,382,504	-	-	105,382,504	10 - 20
Building and improvements	96,322,959	169,768	-	96,492,727	10 - 35
Infrastructure	74,792,288	-	-	74,792,288	20
Software	242,190	-	-	242,190	3 - 8
Equipment and vehicles	15,791,143	595,581	233,722	16,153,002	3 - 10
Less accumulated depreciation	<u>(217,974,164)</u>	<u>(6,122,000)</u>	<u>(233,722)</u>	<u>(223,862,442)</u>	
Total	<u>\$ 135,592,675</u>	<u>\$ (787,021)</u>	<u>\$ 792,825</u>	<u>\$ 134,012,829</u>	

Long-Term Obligations

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Compensated absences payable	<u>\$ 370,156</u>	<u>\$ 96,204</u>	<u>\$ 74,032</u>	<u>\$ 392,328</u>	<u>\$ 78,466</u>
Total	<u>\$ 370,156</u>	<u>\$ 96,204</u>	<u>\$ 74,032</u>	<u>\$ 392,328</u>	<u>\$ 78,466</u>

Leases

Lessor

The Authority has entered into leases to lease out office space, hangar space and land/farmland to unrelated third parties. The leases are payable to the Authority in both monthly and annual installments. In accordance with GASB Statement, No. 87, *Leases*, the Authority recorded the following activity:

Lease agreements associated with land and farmland, which extend through December 31, 2059, resulted in lease revenue and interest income of \$266,143 and \$76,305, respectively, during the fiscal year ending December 31, 2022. The lease receivable and deferred inflows of resources specific to land and farmland agreements is \$4,537,186 and \$4,438,844, respectively.

Lease agreements associated with hangar space, which extend through December 31, 2027, resulted in lease revenue and interest income of \$633,767 and \$14,167, respectively, during the fiscal year ending December 31, 2022. The lease receivable and deferred inflows of resources specific to hangar space is \$1,941,104 and \$1,921,238, respectively.

DuPage County, Illinois

Notes to Financial Statements

November 30, 2022

Lease agreements associated with office space, which extend through December 31, 2032, resulted in lease revenue and interest income of \$168,659 and \$11,343, respectively, during the fiscal year ending December 31, 2022. The lease receivable and deferred inflows of resources specific to office space is \$756,520 and \$750,713, respectively.

Employee Retirement System

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

Plan Membership

At December 31, 2021, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	36
Inactive, nonretired members	66
Active members	<u>62</u>
Total	<u><u>164</u></u>

Contributions

As set by statute, Authority employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the Authority to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Authority's actuarially determined contribution rate for fiscal year 2021 was 6.64 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, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the date.

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25 percent, same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Authority contributions will be made at rates equal to the difference between actuarially determined contribution rate and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

Discount Rate Sensitivity

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total pension liability	\$ 25,973,950	\$ 23,119,808	\$ 20,859,062
Plan fiduciary net position	<u>26,747,987</u>	<u>26,747,987</u>	<u>26,747,987</u>
Net pension liability/(asset)	<u>\$ (774,037)</u>	<u>\$ (3,628,179)</u>	<u>\$ (5,888,925)</u>

Changes in Net Pension Liability/(Asset)

The changes in net pension liability/(asset) for the calendar year ended December 31, 2021 was as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability/(Asset) (a) - (b)</u>
Balances at December 31, 2020	\$ 21,747,034	\$ 23,309,906	\$ (1,562,872)
Service cost	383,311	-	383,311
Interest on total pension liability	1,555,311	-	1,555,311
Differences between expected and actual experience of the total pension liability	406,403	-	406,403
Benefit payments, including refunds of employee contributions	(972,251)	(972,251)	-
Contributions, employer	-	325,381	(325,381)
Contributions, employee	-	183,717	(183,717)
Net investment income	-	3,764,671	(3,764,671)
Other (net transfer)	-	136,563	(136,563)
Balances at December 31, 2021	<u>\$ 23,119,808</u>	<u>\$ 26,747,987</u>	<u>\$ (3,628,179)</u>

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

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

For the year ended December 31, 2022, the Authority recognized pension expense of (\$843,520). The Authority reports deferred outflows and inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 546,588	\$ 17,911
Changes in assumptions	75,900	87,185
Net differences between projected and actual earnings on pension plan investments	-	2,729,857
Contributions subsequent to the measurement date	<u>293,981</u>	<u>-</u>
Total	<u>\$ 916,469</u>	<u>\$ 2,834,953</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as reductions in the net pension liability (asset) for the year ending December 31, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2023	\$ (375,867)
2024	(855,762)
2025	(563,526)
2026	<u>(417,310)</u>
Total	<u>\$ (2,212,465)</u>

DuPage County Emergency Telephone System Board

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

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

Basis of Accounting/Masurement Focus

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

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

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 with financial institutions	\$ 9,445,928	\$ 9,445,930	Custodial credit risk
Mutual funds, bond funds	8,914,175	9,175,669	Credit risk, interest rate risk Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
U.S. agency securities, implicitly guaranteed	6,319,936	6,319,936	Custodial credit risk, interest rate risk
U.S. treasury securities	11,954,738	11,954,738	Credit risk, custodial credit risk, concentration of credit risk, interest rate risk
Corporate bonds	8,502,136	8,502,136	Custodial credit risk, interest rate risk
U.S. agency securities, explicitly guaranteed	293,558	293,558	
Total deposits and investments	<u>\$ 45,430,471</u>	<u>\$ 45,691,967</u>	

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

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

Investment Type	November 30, 2022			
	Level 1	Level 2	Level 3	Total
Mutual funds, bond funds	\$ 8,914,175	\$ -	\$ -	\$ 8,914,175
U.S. agency securities, implicitly guaranteed	-	6,319,936	-	6,319,936
U.S. treasury securities	11,954,738	-	-	11,954,738
Corporate bonds	-	8,502,134	-	8,502,134
U.S. agency securities, explicitly guaranteed	-	293,558	-	293,558
Total	<u>\$ 20,868,913</u>	<u>\$ 15,115,628</u>	<u>\$ -</u>	<u>\$ 35,984,541</u>

Custodial Credit Risk**Deposits**

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

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

Investments

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

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

Credit Risk

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

As of November 30, 2022, the ETSB's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Corporate bonds	BBB+, A- to AA+, AAA	A3 to A1, AA1, AAA
Mutual funds, bond funds	AAAm	Aaa-mf
U.S. agency securities, implicitly guaranteed	AA+, AAA	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, 2022 the investment portfolio was concentrated as follows:

Issuer	Investment Type	Percentage of Portfolio
Federal Home Loan Mortgage Corporation	U.S. agency securities, implicitly guaranteed	12.4 %
Federal National Mortgage Association	U.S. agency securities, implicitly guaranteed	5.0

Interest Rate Risk

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

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

As of November 30, 2022, the ETSB's investments were as follows:

Investment Type	Maturity (In Years)				
	Fair Value	Less than 1	1 - 5	6 - 10	More Than 10
Mutual funds, bond funds	\$ 8,914,175	\$ 8,914,175	\$ -	\$ -	\$ -
U.S. agency securities, implicitly guaranteed	6,319,936	2,474,528	948,628	1,368,873	1,527,907
U.S. treasury securities	11,954,738	11,667,956	286,782	-	-
U.S. agency securities, explicitly guaranteed	293,558	-	-	-	293,558
Corporate bonds	8,502,136	3,795,544	4,706,592	-	-
Total	<u>\$ 35,984,543</u>	<u>\$ 26,852,203</u>	<u>\$ 5,942,002</u>	<u>\$ 1,368,873</u>	<u>\$ 1,821,465</u>

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

Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Construction in progress	\$ 59,341	\$ 1,265,259	\$ -	\$ 1,324,600
Equipment	42,621,670	138,126	27,449	42,732,347
Less accumulated depreciation / amortization	<u>(32,401,630)</u>	<u>(2,849,636)</u>	<u>(27,449)</u>	<u>(35,223,817)</u>
Total	<u>\$ 10,279,381</u>	<u>\$ (1,446,251)</u>	<u>\$ -</u>	<u>\$ 8,833,130</u>

Employee Retirement System

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

4. Other Information

Employees' Retirement System

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

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

DuPage County, Illinois

Notes to Financial Statements November 30, 2022

For the year ended November 30, 2022, the County recognized the following balances in the government-wide financial statements:

	<u>Total Pension Liability</u>	<u>Net Pension Asset</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
IMRF, Regular, County	\$ 1,019,221,808	\$ 85,581,002	\$ -	\$ 17,947,084	\$ 129,969,877	\$ (28,452,483)
IMRF, Regular, ETSB	2,318,610	266,091	-	55,802	404,106	(88,465)
IMRF, SLEP	518,323,403	-	25,119,861	31,759,439	60,343,535	1,511,673
IMRF, ECO	<u>27,096,052</u>	<u>4,192,575</u>	<u>-</u>	<u>293,653</u>	<u>3,997,883</u>	<u>(2,316,619)</u>
Total	<u>\$ 1,566,959,873</u>	<u>\$ 90,039,668</u>	<u>\$ 25,119,861</u>	<u>\$ 50,055,978</u>	<u>\$ 194,715,401</u>	<u>\$ (29,345,894)</u>

Illinois Municipal Retirement Fund

Plan Description

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

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

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

Plan Membership

At December 31, 2021, the measurement date, membership in the plan was as follows:

	<u>Regular Plan</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	3,014	452	33
Inactive, nonretired members	2,503	60	11
Active members	<u>2,248</u>	<u>388</u>	<u>6</u>
Total	<u>7,765</u>	<u>900</u>	<u>50</u>

Contributions

As set by statute, County and ETSB employees participating in the Regular, SLEP and ECO plans are required to contribute 4.50 percent, 7.50 percent and 7.50 percent, respectively, of their annual covered salary. The statute requires the County and ETSB to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County and ETSB's actuarially determined contribution rates for calendar year 2021 were 11.97 percent, 33.25 percent and 39.99 percent, respectively, of annual covered payroll for the Regular, SLEP and ECO plans. The County and ETSB also contribute for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liabilities/(assets) were measured as of December 31, 2021 and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies

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

Actuarial Assumptions

The total pension liabilities for the Regular, SLEP and ECO plans were determined by actuarial valuations performed as of December 31, 2021 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	Fair Value	Fair Value	Fair Value
Actuarial assumptions			
Investment rate of return	7.25%	7.25%	7.25%
Salary increases	2.85% to 13.75%, including inflation	2.85% to 13.75%, including inflation	2.85% to 13.75%, including inflation
Price inflation	2.25%	2.25%	2.25%

Mortality

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

Long-Term Expected Real Rate of Return

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

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	39.00 %	3.25 %	1.90 %
International equities	15.00	4.89	3.15
Fixed income	25.00	(0.50)	(0.60)
Real estate	10.00	4.20	3.30
Alternatives	10.00		
Private equity		8.85	5.50
Commodities		2.90	1.70
Cash equivalents	1.00	(0.90)	(0.90)

Discount Rate

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

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents the net pension liabilities/(assets) of the County and ETSB calculated using the discount rates of 7.25 percent, 7.25 percent and 7.25 percent, respectively as well as what the net pension liabilities/(assets) would be if it were to be calculated using discount rates that are 1 percentage point lower (6.25 percent for Regular, 6.25 percent for SLEP and 6.25 percent for ECO) or 1 percentage point higher (8.25 percent for Regular, 8.25 percent for SLEP and 8.25 percent for ECO) than the current rates:

	1% Decrease	Current Discount Rate	1% Increase
Regular Plan - County:			
Total pension liability	\$1,132,099,970	\$1,019,221,808	\$ 929,541,731
Plan fiduciary net position	<u>1,104,802,810</u>	<u>1,104,802,810</u>	<u>1,104,802,810</u>
Net pension liability/(asset)	<u>\$ 27,297,160</u>	<u>\$ (85,581,002)</u>	<u>\$ (175,261,079)</u>

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Regular Plan - ETSB:			
Total pension liability	\$ 2,575,395	\$ 2,318,610	\$ 2,114,598
Plan fiduciary net position	<u>2,584,701</u>	<u>2,584,701</u>	<u>2,584,701</u>
Net pension liability/(asset)	<u>\$ (9,306)</u>	<u>\$ (266,091)</u>	<u>\$ (470,103)</u>
Regular Plan - Total:			
Total pension liability	\$1,134,675,365	\$1,021,540,418	\$ 931,656,329
Plan fiduciary net position	<u>1,107,387,511</u>	<u>1,107,387,511</u>	<u>1,107,387,511</u>
Net pension liability/(asset)	<u>\$ 27,287,854</u>	<u>\$ (85,847,093)</u>	<u>\$ (175,731,182)</u>
SLEP:			
Total pension liability	\$ 584,517,236	\$ 518,323,403	\$ 463,746,715
Plan fiduciary net position	<u>493,203,542</u>	<u>493,203,542</u>	<u>493,203,542</u>
Net pension liability/(asset)	<u>\$ 91,313,694</u>	<u>\$ 25,119,861</u>	<u>\$ (29,456,827)</u>
ECO:			
Total pension liability	\$ 29,658,609	\$ 27,096,052	\$ 24,906,745
Plan fiduciary net position	<u>31,288,627</u>	<u>31,288,627</u>	<u>31,288,627</u>
Net pension liability/(asset)	<u>\$ (1,630,018)</u>	<u>\$ (4,192,575)</u>	<u>\$ (6,381,882)</u>

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, 2021 were as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability/(Asset) (a) - (b)</u>
Regular Plan - County:			
Balances at December 31, 2020	\$ 990,040,520	\$ 974,261,305	\$ 15,779,215
Service cost	11,988,367	-	11,988,367
Interest on total pension liability	70,184,726	-	70,184,726
Differences between expected and actual experience of the total pension liability	1,241,848	-	1,241,848
Change of assumptions	(9,893)	-	(9,893)
Benefit payments, including refunds of employee contributions	(54,223,760)	(54,223,760)	-
Contributions, employer	-	16,452,765	(16,452,765)
Contributions, employee	-	6,514,572	(6,514,572)
Net investment income	-	164,379,329	(164,379,329)
Other (net transfer)	-	(2,581,401)	2,581,401
Balances at December 31, 2021	<u>\$1,019,221,808</u>	<u>\$1,104,802,810</u>	<u>\$ (85,581,002)</u>

DuPage County, Illinois

Notes to Financial Statements

November 30, 2022

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Regular Plan - ETSB:			
Balances at December 31, 2020	\$ 2,217,957	\$ 2,178,819	\$ 39,138
Service cost	37,273	-	37,273
Interest on total pension liability	218,220	-	218,220
Differences between expected and actual experience of the total pension liability	3,861	-	3,861
Change of assumptions	9,893	-	9,893
Benefit payments, including refunds of employee contributions	(168,594)	(168,594)	-
Contributions, employer	-	51,155	(51,155)
Contributions, employee	-	20,255	(20,255)
Net investment income	-	511,092	(511,092)
Other (net transfer)	-	(8,026)	8,026
Balances at December 31, 2021	<u>\$ 2,318,610</u>	<u>\$ 2,584,701</u>	<u>\$ (266,091)</u>
Regular Plan - Total:			
Balances at December 31, 2020	\$ 992,258,477	\$ 976,440,124	\$ 15,818,353
Service cost	12,025,640	-	12,025,640
Interest on total pension liability	70,402,946	-	70,402,946
Differences between expected and actual experience of the total pension liability	1,245,709	-	1,245,709
Benefit payments, including refunds of employee contributions	(54,392,354)	(54,392,354)	-
Contributions, employer	-	16,503,920	(16,503,920)
Contributions, employee	-	6,534,827	(6,534,827)
Net investment income	-	164,890,421	(164,890,421)
Other (net transfer)	-	(2,589,427)	2,589,427
Balances at December 31, 2021	<u>\$1,021,540,418</u>	<u>\$1,107,387,511</u>	<u>\$ (85,847,093)</u>
Plan fiduciary net position as a percentage of the total pension liability			108.40 %
SLEP:			
Balances at December 31, 2020	\$ 492,143,202	\$ 429,216,789	\$ 62,926,413
Service cost	6,699,460	-	6,699,460
Interest on total pension liability	34,971,078	-	34,971,078
Differences between expected and actual experience of the total pension liability	10,776,147	-	10,776,147
Benefit payments, including refunds of employee contributions	(26,266,484)	(26,266,484)	-
Contributions, employer	-	13,060,952	(13,060,952)
Contributions, employee	-	3,200,259	(3,200,259)
Net investment income	-	75,020,608	(75,020,608)
Other (net transfer)	-	(1,028,582)	1,028,582
Balances at December 31, 2021	<u>\$ 518,323,403</u>	<u>\$ 493,203,542</u>	<u>\$ 25,119,861</u>
Plan fiduciary net position as a percentage of the total pension liability			95.15 %

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
ECO:			
Balances at December 31, 2020	\$ 27,664,108	\$ 27,768,186	\$ (104,078)
Service cost	105,397	-	105,397
Interest on total pension liability	1,940,084	-	1,940,084
Differences between expected and actual experience of the total pension liability	(699,473)	-	(699,473)
Benefit payments, including refunds of employee contributions	(1,914,064)	(1,914,064)	-
Contributions, employer	-	212,979	(212,979)
Contributions, employee	-	40,145	(40,145)
Net investment income	-	4,869,648	(4,869,648)
Other (net transfer)	-	311,733	(311,733)
Balances at December 31, 2021	<u>\$ 27,096,052</u>	<u>\$ 31,288,627</u>	<u>\$ (4,192,575)</u>

Plan fiduciary net position as a percentage of the total pension liability 115.47 %

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

For the year ended November 30, 2022, the County and ETSB recognized pension expense/(income) of \$(28,540,948), \$1,511,673 and \$(2,316,619) for the Regular, SLEP and ECO plans, respectively. The County and ETSB reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular Plan - County:		
Difference between expected and actual experience	\$ 4,854,229	\$ -
Assumption changes	-	1,871,607
Net difference between projected and actual earnings on pension plan investments	-	128,098,270
Contributions subsequent to the measurement date	<u>13,092,855</u>	<u>-</u>
Total	<u>\$ 17,947,084</u>	<u>\$ 129,969,877</u>
Regular Plan - ETSB:		
Difference between expected and actual experience	\$ 15,093	\$ -
Assumption changes	-	5,819
Net difference between projected and actual earnings on pension plan investments	-	398,287
Contributions subsequent to the measurement date	<u>40,709</u>	<u>-</u>
Total	<u>\$ 55,802</u>	<u>\$ 404,106</u>

DuPage County, Illinois

Notes to Financial Statements

November 30, 2022

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular Plan - Total:		
Difference between expected and actual experience	\$ 4,869,322	\$ -
Assumption changes	-	1,877,426
Net difference between projected and actual earnings on pension plan investments	-	128,496,557
Contributions subsequent to the measurement date	<u>13,133,564</u>	<u>-</u>
Total	<u><u>\$ 18,002,886</u></u>	<u><u>\$ 130,373,983</u></u>
SLEP:		
Difference between expected and actual experience	\$ 19,026,341	\$ 59,782
Assumption changes	2,235,821	1,307,378
Net difference between projected and actual earnings on pension plan investments	-	58,976,375
Contributions subsequent to the measurement date	<u>10,497,277</u>	<u>-</u>
Total	<u><u>\$ 31,759,439</u></u>	<u><u>\$ 60,343,535</u></u>
ECO:		
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 3,997,883
Contributions subsequent to the measurement date	<u>293,653</u>	<u>-</u>
Total	<u><u>\$ 293,653</u></u>	<u><u>\$ 3,997,883</u></u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending November 30, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$ (125,504,661) for Regular, \$(39,081,373) for SLEP and \$(3,997,883) for ECO) will be recognized in pension expense as follows:

Year Ending November 30,	Regular Plan			SLEP	ECO
	County	ETSB	Total		
2023	\$ (25,551,180)	\$ (79,444)	\$ (25,630,624)	\$ (2,412,935)	\$ (882,785)
2024	(49,000,753)	(152,354)	(49,153,107)	(17,835,791)	(1,553,080)
2025	(31,557,020)	(98,119)	(31,655,139)	(10,694,306)	(980,947)
2026	<u>(19,006,695)</u>	<u>(59,096)</u>	<u>(19,065,791)</u>	<u>(8,138,341)</u>	<u>(581,071)</u>
Total	<u><u>\$ (125,115,648)</u></u>	<u><u>\$ (389,013)</u></u>	<u><u>\$ (125,504,661)</u></u>	<u><u>\$ (39,081,373)</u></u>	<u><u>\$ (3,997,883)</u></u>

Risk Management

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

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

Self Insurance

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

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

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

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

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

Claims Liability

	<u>Healthcare</u>	<u>General Liability and Workers Compensation</u>	<u>Total</u>
Unpaid claims - November 30, 2020	\$ 1,035,506	\$ 1,947,276	\$ 2,982,782
Current year claims and changes in estimates	25,597,211	1,644,360	27,241,571
Claim payments	<u>(25,441,867)</u>	<u>(2,083,158)</u>	<u>(27,525,025)</u>
Unpaid claims - November 30, 2021	1,190,850	1,508,478	2,699,328
Current year claims and changes in estimates	27,913,733	4,940,304	32,854,037
Claim payments	<u>(27,784,203)</u>	<u>(4,810,780)</u>	<u>(32,594,983)</u>
Unpaid claims - November 30, 2022	<u>\$ 1,320,380</u>	<u>\$ 1,638,002</u>	<u>\$ 2,958,382</u>

Commitments and Contingencies

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

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

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

At November 30, 2022, the County had entered into various contracts for road construction and repair, facilities management, stormwater related construction and a long-term leasing agreement in the total amount of \$149,673,068. Total costs incurred to date on these contracts were \$56,853,365, leaving a remaining contractual commitment of \$92,819,703. The road construction and repair contracts are accounted for in various special revenue and capital projects funds. The facilities management construction and lease contracts are accounted for in the General Fund. The stormwater related construction contracts are accounted for in the Stormwater Drainage Fund. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Other Postemployment Benefits

General Information about the OPEB Plan

Plan Description

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

Contributions and Benefits Provided

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

Employees Covered by Benefit Terms

At November 30, 2022, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	155
Active plan members	<u>2,425</u>
Total	<u><u>2,580</u></u>

Total OPEB Liability

The County and ETSB reported liabilities for the proportionate share of the total OPEB liability measured as of November 30, 2022 and was determined by an actuarial valuation as of November 30, 2022. The proportions of the total OPEB liability were based on the share of OPEB costs between the County and ETSB for the measurement year. At November 30, 2022, the County and ETSB's proportions were 99.63 percent and 0.37 percent, respectively.

DuPage County, Illinois

Notes to Financial Statements

November 30, 2022

Actuarial Assumptions and Other Inputs

The total OPEB liability in the November 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary increases	2.00%
Healthcare cost trend rates	Initial rate of 7.50%, grading down to the ultimate trend rate of 4.00% in fiscal 2074
Healthcare participation rate	30%
Retirees' share of benefit-related costs	100%

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

Mortality rates were based on the PubG-2010 Study, with rates improved generationally using MP-2020 Improvement Rates.

The actuarial assumptions used in the November 30, 2022 valuation were based on the results of an actuarial experience study conducted by IMRF.

Changes in the Total OPEB Liability

	<u>County</u>	<u>ETSB</u>	<u>Total</u>
Balances at November 30, 2021	<u>\$ 13,474,029</u>	<u>\$ 46,569</u>	<u>\$ 13,520,598</u>
Changes for the year:			
Service cost	551,366	2,027	553,393
Interest	302,962	1,114	304,076
Differences between expected and actual experience	1,062,404	3,905	1,066,309
Changes in assumptions or other inputs	(32,236)	2,840	(29,396)
Benefit payments	<u>(878,246)</u>	<u>(3,228)</u>	<u>(881,474)</u>
Net changes	<u>1,006,250</u>	<u>6,658</u>	<u>1,012,908</u>
Balances at November 30, 2022	<u><u>\$ 14,480,279</u></u>	<u><u>\$ 53,227</u></u>	<u><u>\$ 14,533,506</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.23 percent to 4.19 percent.

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

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

The following presents the total OPEB liability of the County and ETSB, as well as what the County's and ETSB's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.19 percent) or 1-percentage-point higher (5.19 percent) than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability, County	\$ 15,688,806	\$ 14,480,279	\$ 13,386,646
Total OPEB liability, ETSB	<u>57,669</u>	<u>53,227</u>	<u>49,207</u>
Total OPEB liability, Total	<u>\$ 15,746,475</u>	<u>\$ 14,533,506</u>	<u>\$ 13,435,853</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 or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB liability, County	\$ 13,198,241	\$ 14,480,279	\$ 15,956,242
Total OPEB liability, ETSB	<u>48,514</u>	<u>53,227</u>	<u>58,652</u>
Total OPEB liability, Total	<u>\$ 13,246,755</u>	<u>\$ 14,533,506</u>	<u>\$ 16,014,894</u>

DuPage County, Illinois

Notes to Financial Statements
November 30, 2022

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

For the year ended November 30, 2022, the County and ETSB recognized OPEB expense of \$1,268,858 and \$3,865, respectively. At November 30, 2022, the County and ETSB reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
County:		
Differences between expected and actual experience	\$ 2,673,082	\$ -
Changes of assumptions or other inputs	<u>634,149</u>	<u>432,739</u>
Total	<u>\$ 3,307,231</u>	<u>\$ 432,739</u>
ETSB:		
Differences between expected and actual experience	\$ 9,826	\$ -
Changes of assumptions or other inputs	<u>2,331</u>	<u>1,591</u>
Total	<u>\$ 12,157</u>	<u>\$ 1,591</u>
Total:		
Differences between expected and actual experience	\$ 2,682,908	\$ -
Changes of assumptions or other inputs	<u>636,480</u>	<u>434,330</u>
Total	<u>\$ 3,319,388</u>	<u>\$ 434,330</u>

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

<u>Year Ended November 30:</u>	<u>County</u>	<u>ETSB</u>	<u>Total</u>
2023	\$ 407,063	\$ 1,496	\$ 408,559
2024	407,063	1,496	408,559
2025	407,063	1,496	408,559
2026	407,063	1,496	408,559
2027	431,299	1,585	432,884
Thereafter	<u>814,941</u>	<u>2,997</u>	<u>817,938</u>
Total	<u>\$ 2,874,492</u>	<u>\$ 10,566</u>	<u>\$ 2,885,058</u>

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

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

Required Supplementary Information

DuPage County, Illinois

Required Supplementary Information

Illinois Municipal Retirement Fund - Regular Plan

Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios

For the Past Eight Fiscal Years

B-1

	2015	2016	2017	2018	2019	2020	2021	2022
Total Pension Liability								
Service cost	\$ 13,132,544	\$ 12,919,457	\$ 12,911,465	\$ 12,632,434	\$ 11,373,361	\$ 12,009,972	\$ 12,076,374	\$ 12,025,640
Interest	52,103,673	57,095,169	59,686,434	62,389,239	63,209,112	65,330,293	67,830,219	70,402,946
Differences between expected and actual experience	1,653,196	3,259,144	4,335,479	5,035,737	6,795,080	7,506,043	15,853,456	1,245,709
Changes of assumptions	36,070,857	1,865,929	(2,883,490)	(24,373,678)	24,084,408	-	(7,252,250)	-
Benefit payments, including refunds of member contributions	(33,376,419)	(37,191,698)	(39,619,965)	(42,518,088)	(45,727,033)	(49,194,819)	(51,600,731)	(54,392,354)
Net change in total pension liability	69,583,851	37,948,001	34,429,923	13,165,644	59,734,928	35,651,489	36,907,068	29,281,941
Total Pension Liability, Beginning	704,837,573	774,421,424	812,369,425	846,799,348	859,964,992	919,699,920	955,351,409	992,258,477
Total Pension Liability, Ending (a)	\$ 774,421,424	\$ 812,369,425	\$ 846,799,348	\$ 859,964,992	\$ 919,699,920	\$ 955,351,409	\$ 992,258,477	\$ 1,021,540,418
Plan Fiduciary Net Position								
Employer contributions	\$ 14,526,759	\$ 14,327,502	\$ 15,841,823	\$ 15,321,145	\$ 15,983,936	\$ 13,444,917	\$ 17,020,368	\$ 16,503,920
Employee contributions	5,908,687	6,059,955	5,992,835	6,113,161	6,161,123	6,288,910	6,546,276	6,534,827
Net investment income	40,591,099	3,465,504	47,589,349	127,419,814	(44,614,139)	143,196,701	125,616,510	164,890,421
Benefit payments, including refunds of member contributions	(33,376,419)	(37,191,698)	(39,619,965)	(42,518,088)	(45,727,033)	(49,194,819)	(51,600,731)	(54,392,354)
Other (net transfer)	1,954,425	5,912,259	1,963,433	(15,799,997)	14,472,611	1,605,115	860,457	(2,589,427)
Net change in plan fiduciary net position	29,604,551	(7,426,478)	31,767,475	90,536,035	(53,723,502)	115,340,824	98,442,880	130,947,387
Plan Fiduciary Net Position, Beginning	671,898,339	701,502,890	694,076,412	725,843,887	816,379,922	762,656,420	877,997,244	976,440,124
Plan Fiduciary Net Position, Ending (b)	\$ 701,502,890	\$ 694,076,412	\$ 725,843,887	\$ 816,379,922	\$ 762,656,420	\$ 877,997,244	\$ 976,440,124	\$ 1,107,387,511
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	\$ 72,918,534	\$ 118,293,013	\$ 120,955,461	\$ 43,585,070	\$ 157,043,500	\$ 77,354,165	\$ 15,818,353	\$ (85,847,093)
Net Pension Liability/(Asset), County	\$ 72,765,408	\$ 118,034,165	\$ 120,684,669	\$ 43,456,662	\$ 156,645,752	\$ 77,169,108	\$ 15,779,215	\$ (85,581,001)
Net Pension Liability/(Asset), ETSB	153,126	258,848	270,792	128,408	397,748	185,057	39,138	(266,092)
Net pension liability/(asset), total	\$ 72,918,534	\$ 118,293,013	\$ 120,955,461	\$ 43,585,070	\$ 157,043,500	\$ 77,354,165	\$ 15,818,353	\$ (85,847,093)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.58%	85.44%	85.72%	94.93%	82.92%	91.90%	98.41%	108.40%
Covered Payroll, County	\$ 124,847,687	\$ 126,568,068	\$ 127,181,125	\$ 130,234,841	\$ 132,063,339	\$ 133,686,000	\$ 140,629,191	\$ 137,450,996
Covered Payroll, ETSB	262,727	277,563	285,369	384,825	335,328	320,589	348,792	427,368
Covered payroll, total	\$ 125,110,414	\$ 126,845,631	\$ 127,466,494	\$ 130,619,666	\$ 132,398,667	\$ 134,006,589	\$ 140,977,983	\$ 137,878,364
Employer's Net Pension Liability as a Percentage of Covered Payroll	58.28%	93.26%	94.89%	33.37%	118.61%	57.72%	11.22%	-62.26%

Notes to Schedule:

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

See notes to required supplementary information

DuPage County, Illinois

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

B-2

	2014	2015	2016	2017	2018	2019	2020	2021	2022
County									
Actuarially determined contribution	\$ 14,494,816	\$ 14,303,456	\$ 15,668,715	\$ 15,302,594	\$ 15,979,664	\$ 13,435,443	\$ 16,975,204	\$ 16,421,520	\$ 14,937,661
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>	<u>(13,412,752)</u>	<u>(16,979,519)</u>	<u>(16,462,660)</u>	<u>(14,987,162)</u>
Contribution deficiency (excess)	<u>\$ (1,437)</u>	<u>\$ 6,041</u>	<u>\$ (137,642)</u>	<u>\$ 26,587</u>	<u>\$ 36,211</u>	<u>\$ 22,691</u>	<u>\$ (4,315)</u>	<u>\$ (41,140)</u>	<u>\$ (49,501)</u>
Covered payroll	<u>\$ 124,847,687</u>	<u>\$ 126,568,068</u>	<u>\$ 127,181,125</u>	<u>\$ 130,234,841</u>	<u>\$ 132,063,339</u>	<u>\$ 133,686,004</u>	<u>\$ 140,639,636</u>	<u>\$ 137,533,668</u>	<u>\$ 146,447,663</u>
Contributions as a percentage of covered payroll	11.61%	11.30%	12.43%	11.73%	12.07%	10.03%	12.07%	11.97%	10.23%
ETSB									
Actuarially determined contribution	\$ 30,503	\$ 30,100	\$ 35,157	\$ 45,217	\$ 40,575	\$ 32,219	\$ 40,839	\$ 41,157	\$ 37,438
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>	<u>(32,165)</u>	<u>(40,849)</u>	<u>(41,260)</u>	<u>(37,562)</u>
Contribution deficiency (excess)	<u>\$ (3)</u>	<u>\$ 13</u>	<u>\$ (309)</u>	<u>\$ 79</u>	<u>\$ 92</u>	<u>\$ 54</u>	<u>\$ (10)</u>	<u>\$ (103)</u>	<u>\$ (124)</u>
Covered payroll	<u>\$ 262,727</u>	<u>\$ 277,563</u>	<u>\$ 285,369</u>	<u>\$ 384,825</u>	<u>\$ 335,328</u>	<u>\$ 320,585</u>	<u>\$ 338,347</u>	<u>\$ 344,696</u>	<u>\$ 367,037</u>
Contributions as a percentage of covered payroll	11.61%	10.84%	12.43%	11.73%	12.07%	10.03%	12.07%	11.97%	10.23%
Total									
Actuarially determined contribution	\$ 14,525,319	\$ 14,333,556	\$ 15,703,872	\$ 15,347,811	\$ 16,020,239	\$ 13,467,662	\$ 17,016,043	\$ 16,462,677	\$ 14,975,099
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>	<u>(13,444,917)</u>	<u>(17,020,368)</u>	<u>(16,503,920)</u>	<u>(15,024,724)</u>
Contribution deficiency (excess)	<u>\$ (1,440)</u>	<u>\$ 6,054</u>	<u>\$ (137,951)</u>	<u>\$ 26,666</u>	<u>\$ 36,303</u>	<u>\$ 22,745</u>	<u>\$ (4,325)</u>	<u>\$ (41,243)</u>	<u>\$ (49,625)</u>
Covered payroll	<u>\$ 125,110,414</u>	<u>\$ 126,845,631</u>	<u>\$ 127,466,494</u>	<u>\$ 130,619,666</u>	<u>\$ 132,398,667</u>	<u>\$ 134,006,589</u>	<u>\$ 140,977,983</u>	<u>\$ 137,878,364</u>	<u>\$ 146,814,700</u>
Contributions as a percentage of covered payroll	11.61%	11.30%	12.43%	11.73%	12.07%	10.03%	12.07%	11.97%	10.23%

Notes to Schedule:

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

Valuation date:

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

The information presented is the most current available.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-Year smoothed fair value
Inflation	2.50%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Last updated for the 2020 valuation pursuant to an experience study

Other information:

There were no benefit changes during the year.

See notes to required supplementary information

DuPage County, Illinois

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

B-3

	2015	2016	2017	2018	2019	2020	2021	2022
Total Pension Liability								
Service cost	\$ 6,674,034	\$ 6,564,698	\$ 7,221,937	\$ 6,665,887	\$ 6,813,497	\$ 7,365,508	\$ 7,140,818	\$ 6,699,460
Interest	23,110,715	24,874,723	27,129,224	27,804,394	29,522,008	32,015,962	33,158,804	34,971,078
Differences between expected and actual experience	3,314,716	14,825,131	(7,488,381)	10,912,805	19,416,533	(171,817)	12,344,059	10,776,147
Changes of assumptions	5,903,485	947,497	(2,374,015)	(3,257,325)	13,207,841	-	(2,050,975)	-
Benefit payments, including refunds of member contributions	(14,088,692)	(15,751,507)	(17,018,423)	(18,253,866)	(20,342,229)	(22,184,134)	(24,483,812)	(26,266,484)
Net change in total pension liability	24,914,258	31,460,542	7,470,342	23,871,895	48,617,650	17,025,519	26,108,894	26,180,201
Total Pension Liability, Beginning	<u>312,674,102</u>	<u>337,588,360</u>	<u>369,048,902</u>	<u>376,519,244</u>	<u>400,391,139</u>	<u>449,008,789</u>	<u>466,034,308</u>	<u>492,143,202</u>
Total Pension Liability, Ending (a)	<u>\$ 337,588,360</u>	<u>\$ 369,048,902</u>	<u>\$ 376,519,244</u>	<u>\$ 400,391,139</u>	<u>\$ 449,008,789</u>	<u>\$ 466,034,308</u>	<u>\$ 492,143,202</u>	<u>\$ 518,323,403</u>
Plan Fiduciary Net Position								
Employer contributions	\$ 8,257,287	\$ 9,114,886	\$ 9,017,180	\$ 9,455,843	\$ 10,190,909	\$ 9,961,328	\$ 13,176,170	\$ 13,060,952
Employee contributions	2,496,691	2,786,695	2,712,609	2,813,462	3,106,577	3,019,520	3,111,395	3,200,259
Net investment income	16,222,581	1,393,620	19,494,225	54,450,130	(22,099,450)	63,128,273	55,788,458	75,020,608
Benefit payments, including refunds of member contributions	(14,088,692)	(15,751,507)	(17,018,423)	(18,253,866)	(20,342,229)	(22,184,134)	(24,483,812)	(26,266,484)
Other (net transfer)	149,698	3,971,732	2,193,849	(4,995,855)	9,667,164	2,444,631	2,698,538	(1,028,582)
Net change in plan fiduciary net position	13,037,565	1,515,426	16,399,440	43,469,714	(19,477,029)	56,369,618	50,290,749	63,986,753
Plan Fiduciary Net Position, Beginning	<u>267,611,306</u>	<u>280,648,871</u>	<u>282,164,297</u>	<u>298,563,737</u>	<u>342,033,451</u>	<u>322,556,422</u>	<u>378,926,040</u>	<u>429,216,789</u>
Plan Fiduciary Net Position, Ending (b)	<u>\$ 280,648,871</u>	<u>\$ 282,164,297</u>	<u>\$ 298,563,737</u>	<u>\$ 342,033,451</u>	<u>\$ 322,556,422</u>	<u>\$ 378,926,040</u>	<u>\$ 429,216,789</u>	<u>\$ 493,203,542</u>
Employer's Net Pension Liability, Ending (a) - (b)	<u>\$ 56,939,489</u>	<u>\$ 86,884,605</u>	<u>\$ 77,955,507</u>	<u>\$ 58,357,688</u>	<u>\$ 126,452,367</u>	<u>\$ 87,108,268</u>	<u>\$ 62,926,413</u>	<u>\$ 25,119,861</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.13%	76.46%	79.30%	85.42%	71.84%	81.31%	87.21%	95.15%
Covered Payroll	\$ 33,191,987	\$ 36,914,775	\$ 34,785,891	\$ 37,063,933	\$ 39,413,053	\$ 37,494,936	\$ 39,126,792	\$ 39,279,665
Employer's Net Pension Liability as a Percentage of Covered Payroll	171.55%	235.37%	224.10%	157.45%	320.84%	232.32%	160.83%	63.95%

Notes To Schedule:

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

See notes to required supplementary information

DuPage County, Illinois

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

B-4

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 8,254,847	\$ 9,110,566	\$ 8,992,153	\$ 9,514,312	\$ 10,144,920	\$ 9,913,661	\$ 13,130,951	\$ 12,958,361	\$ 12,129,917
Contributions in relation to the actuarially determined contribution	(8,257,287)	(9,114,886)	(9,017,180)	(9,455,843)	(10,190,909)	(9,961,328)	(13,176,170)	(13,060,952)	(12,129,917)
Contribution deficiency (excess)	<u>\$ (2,440)</u>	<u>\$ (4,320)</u>	<u>\$ (25,027)</u>	<u>\$ 58,469</u>	<u>\$ (45,989)</u>	<u>\$ (47,667)</u>	<u>\$ (45,219)</u>	<u>\$ (102,591)</u>	<u>\$ -</u>
Covered payroll	\$ 33,191,987	\$ 36,914,775	\$ 34,785,891	\$ 37,063,933	\$ 39,413,053	\$ 37,494,936	\$ 39,126,792	\$ 39,279,665	\$ 40,595,438
Contributions as a percentage of covered payroll	24.88%	24.69%	25.92%	25.51%	25.86%	26.57%	33.68%	33.25%	29.88%

Notes to Schedule:

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

Valuation date:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-Year smoothed fair value
Inflation	2.50%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Last updated for the 2020 valuation pursuant to an experience study

Other information:

There were no benefit changes during the year.

See notes to required supplementary information

DuPage County, Illinois

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

B-5

	2015	2016	2017	2018	2019	2020	2021	2022
Total Pension Liability								
Service cost	\$ 331,687	\$ 265,832	\$ 272,745	\$ 264,010	\$ 219,250	\$ 221,249	\$ 223,990	\$ 105,397
Interest	1,792,417	1,900,119	1,962,580	1,990,675	1,933,704	1,895,984	1,873,416	1,940,084
Differences between expected and actual experience	(25,148)	270,415	(287,260)	(843,206)	(711,971)	(709,501)	886,659	(699,473)
Changes of assumptions	952,402	-	(164,944)	(505,721)	615,890	-	(188,470)	-
Benefit payments, including refunds of member contributions	(1,413,081)	(1,599,378)	(1,601,213)	(1,629,151)	(1,656,839)	(1,721,340)	(1,719,426)	(1,914,064)
Net change in total pension liability	1,638,277	836,988	181,908	(723,393)	400,034	(313,608)	1,076,169	(568,056)
Total Pension Liability, Beginning	<u>24,567,733</u>	<u>26,206,010</u>	<u>27,042,998</u>	<u>27,224,906</u>	<u>26,501,513</u>	<u>26,901,547</u>	<u>26,587,939</u>	<u>27,664,108</u>
Total Pension Liability, Ending (a)	<u>\$ 26,206,010</u>	<u>\$ 27,042,998</u>	<u>\$ 27,224,906</u>	<u>\$ 26,501,513</u>	<u>\$ 26,901,547</u>	<u>\$ 26,587,939</u>	<u>\$ 27,664,108</u>	<u>\$ 27,096,052</u>
Plan Fiduciary Net Position								
Employer contributions	\$ 952,253	\$ 775,087	\$ 996,382	\$ 822,731	\$ 753,153	\$ 511,130	\$ 550,586	\$ 212,979
Employee contributions	101,774	84,818	94,761	84,222	79,964	80,484	80,432	40,145
Net investment income	1,133,440	95,354	1,633,963	3,994,105	(1,572,729)	4,403,709	3,777,457	4,869,648
Benefit payments, including refunds of member contributions	(1,413,081)	(1,599,378)	(1,601,213)	(1,629,151)	(1,656,839)	(1,721,340)	(1,719,426)	(1,914,064)
Other (net transfer)	(94,406)	1,551,653	(124,187)	(669,810)	357,533	(125,174)	19,424	311,733
Net change in plan fiduciary net position	679,980	907,534	999,706	2,602,097	(2,038,918)	3,148,809	2,708,473	3,520,441
Plan Fiduciary Net Position, Beginning	18,760,505	19,440,485	20,348,019	21,347,725	23,949,822	21,910,904	25,059,713	27,768,186
Plan Fiduciary Net Position, Ending (b)	<u>\$ 19,440,485</u>	<u>\$ 20,348,019</u>	<u>\$ 21,347,725</u>	<u>\$ 23,949,822</u>	<u>\$ 21,910,904</u>	<u>\$ 25,059,713</u>	<u>\$ 27,768,186</u>	<u>\$ 31,288,627</u>
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	<u>\$ 6,765,525</u>	<u>\$ 6,694,979</u>	<u>\$ 5,877,181</u>	<u>\$ 2,551,691</u>	<u>\$ 4,990,643</u>	<u>\$ 1,528,226</u>	<u>\$ (104,078)</u>	<u>\$ (4,192,575)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.18%	75.24%	78.41%	90.37%	81.45%	94.25%	100.38%	115.47%
Covered Payroll	\$ 1,312,728	\$ 1,126,979	\$ 1,119,467	\$ 1,125,558	\$ 1,066,187	\$ 1,073,128	\$ 1,072,431	\$ 532,564
Employer's Net Pension Liability as a Percentage of Covered Payroll	515.38%	594.06%	525.00%	226.70%	468.08%	142.41%	-9.70%	-787.24%

Notes to Schedule:

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

See notes to required supplementary information

DuPage County, Illinois

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

B-6

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 952,253	\$ 773,558	\$ 1,001,139	\$ 824,021	\$ 753,154	\$ 511,131	\$ 550,586	\$ 211,588	\$ 323,555
Contributions in relation to the actuarially determined contribution	(952,253)	(775,087)	(996,382)	(822,731)	(753,153)	(511,130)	(550,586)	(212,979)	(323,554)
Contribution deficiency (excess)	\$ -	\$ (1,529)	\$ 4,757	\$ 1,290	\$ 1	\$ 1	\$ -	\$ (1,391)	\$ 1
Covered payroll	\$ 1,312,728	\$ 1,126,979	\$ 1,119,467	\$ 1,125,558	\$ 1,066,187	\$ 1,073,128	\$ 1,072,431	\$ 532,564	\$ 523,721
Contributions as a percentage of covered payroll	72.54%	68.78%	89.01%	73.10%	70.64%	47.63%	51.34%	39.99%	61.78%

Notes to Schedule:

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

Valuation date:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-Year smoothed fair value
Inflation	2.50%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019

Other information:

There were no benefit changes during the year.

See notes to required supplementary information

DuPage County, Illinois

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

B-7

	2018	2019	2020	2021	2022
Total OPEB Liability					
Service cost	\$ 350,260	\$ 325,727	\$ 360,212	\$ 520,725	\$ 553,393
Interest	385,484	427,950	308,055	293,529	304,076
Differences between expected and actual experience	-	-	2,416,101		1,066,309
Changes of assumptions	(471,935)	1,098,540	(107,183)	(130,085)	(29,396)
Benefit payments, including refunds of member contributions	(815,015)	(905,958)	(838,304)	(842,705)	(881,474)
Net change in total OPEB liability	(551,206)	946,259	2,138,881	(158,536)	1,012,908
Total OPEB Liability, Beginning	11,145,200	10,593,994	11,540,253	13,679,134	13,520,598
Total OPEB Liability, Ending	<u>\$ 10,593,994</u>	<u>\$ 11,540,253</u>	<u>\$ 13,679,134</u>	<u>\$ 13,520,598</u>	<u>\$ 14,533,506</u>
Total OPEB Liability, County	\$ 10,558,402	\$ 11,500,013	\$ 13,632,860	\$ 13,474,029	\$ 14,480,279
Total OPEB Liability, ETSB	<u>35,592</u>	<u>40,240</u>	<u>46,274</u>	<u>46,569</u>	<u>53,227</u>
Total OPEB liability, total	<u>\$ 10,593,994</u>	<u>\$ 11,540,253</u>	<u>\$ 13,679,134</u>	<u>\$ 13,520,598</u>	<u>\$ 14,533,506</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Payroll	\$ 176,026,386	\$ 175,426,628	\$ 177,341,984	\$ 180,888,824	\$ 177,395,306
County's Total OPEB Liability as a Percentage of Covered Payroll	6.02%	6.58%	7.71%	7.47%	8.19%

Notes to Schedule:

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

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

See notes to required supplementary information

DuPage County, Illinois

Required Supplementary Information

Budgetary Comparison Information - General Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

B-8

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 140,427,169	\$ 165,496,245	\$ 169,071,528	\$ 3,575,283	\$ 149,335,564
Fees, licenses and permits	1,441,000	1,441,000	1,461,261	20,261	1,053,693
Intergovernmental revenue	23,579,154	33,199,954	33,527,756	327,802	27,377,890
Charges for services	18,849,193	18,849,193	17,707,372	(1,141,821)	19,141,515
Fines and forfeitures	6,546,500	6,546,500	6,851,905	305,405	6,860,388
Investment income	281,682	281,682	240,920	(40,762)	169,046
Miscellaneous	7,021,537	7,021,537	7,086,621	65,084	7,455,685
Total revenues	198,146,235	232,836,111	235,947,363	3,111,252	211,393,781
Expenditures					
Current:					
General government	97,882,566	57,211,308	48,025,263	9,186,045	43,743,380
Public safety	53,374,490	79,479,327	79,124,662	354,665	76,038,344
Public services	3,167,236	3,793,507	3,178,838	614,669	2,935,434
Judicial	37,490,716	49,630,456	48,500,604	1,129,852	46,332,293
Educational services	895,031	1,346,349	1,284,659	61,690	1,163,394
Total current expenditures	192,810,039	191,460,947	180,114,026	11,346,921	170,212,845
Debt service:					
Principal	-	-	256,865	(256,865)	-
Interest	-	-	133,747	(133,747)	-
Total debt service	-	-	390,612	(390,612)	-
Capital outlay	1,134,196	2,683,288	2,458,094	225,194	6,343,703
Total expenditures	193,944,235	194,144,235	182,962,732	11,181,503	176,556,548
Excess (deficiency) of revenues over expenditures	4,202,000	38,691,876	52,984,631	14,292,755	34,837,233
Other Financing Sources (Uses)					
Transfers in	11,693,500	11,693,500	11,782,452	88,952	21,410,176
Transfers out	(15,920,500)	(60,410,376)	(60,410,376)	-	(55,699,603)
Sale of capital assets	25,000	25,000	(2,000)	(27,000)	42,414
Total other financing sources (uses)	(4,202,000)	(48,691,876)	(48,629,924)	61,952	(34,247,013)
Net change in fund balance	\$ -	\$ (10,000,000)	4,354,707	\$ 14,354,707	590,220
Fund Balances, Beginning of Year			98,946,164		98,355,944
Fund Balances, End of Year			<u>\$ 103,300,871</u>		<u>\$ 98,946,164</u>

See notes to required supplementary information

DuPage County, Illinois

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Health Department Fund - Budgetary Basis

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

B-9

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 13,112,962	\$ 13,112,962	\$ 13,125,172	\$ 12,210	\$ 13,296,133
Intergovernmental revenue	23,127,655	26,466,801	20,996,750	(5,470,051)	21,929,851
Charges for services	18,531,114	18,531,114	16,953,348	(1,577,766)	14,838,623
Investment income	40,000	40,000	127,056	87,056	26,232
Miscellaneous	538,220	565,720	635,943	70,223	487,956
Total revenues	55,349,951	58,716,597	51,838,269	(6,878,328)	50,578,795
Expenditures					
Public health:					
Personnel services	39,071,914	38,907,255	33,765,436	5,141,819	34,049,000
Commodities	2,349,730	2,571,564	1,167,684	1,403,880	1,977,683
Contractual services	12,791,167	16,149,026	11,660,835	4,488,191	20,627,876
Tort insurance	495,000	422,570	431,752	(9,182)	-
Total public health	54,707,811	58,050,415	47,025,707	11,033,890	56,654,559
Capital outlay	1,071,779	1,095,821	201,065	894,756	3,632,461
Total expenditures	55,779,590	59,146,236	47,226,772	11,928,646	60,287,020
Excess (deficiency) of revenues over expenditures	(429,639)	(429,639)	4,611,497	5,041,136	(9,708,225)
Other Financing Sources (Uses)					
Transfers in	-	-	3,631,628	3,631,628	13,688,624
Transfers out	-	-	(5,574,848)	(5,574,848)	(3,917,317)
Sale of capital assets	-	-	-	-	7,222
Anticipated grants sources	48,850,000	45,483,354	-	(45,483,354)	-
Anticipated grants uses	(48,850,000)	(45,483,354)	-	45,483,354	-
Total other financing sources (uses)	-	-	(1,943,220)	(1,943,220)	9,778,529
Net change in fund balance, budgetary basis	\$ (429,639)	\$ (429,639)	2,668,277	\$ 3,097,916	70,304
Net change, budget to GAAP adjustment			27,389		3,643
Net change in fund balance, GAAP basis			2,695,666		73,947
Fund Balance, Beginning			33,581,736		33,507,789
Fund Balance, Ending			\$ 36,277,402		\$ 33,581,736

See notes to required supplementary information

DuPage County, Illinois

Required Supplementary Information

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

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

B-10

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ 33,603,881	\$ 33,603,881	\$ 22,264,314	\$ (11,339,567)	\$ 30,206,639
Charges for services	4,799,509	4,799,509	9,614,380	4,814,871	6,467,378
Investment income	15,000	15,000	26,677	11,677	9,990
Miscellaneous	32,700	32,700	4,873	(27,827)	27,055
Total revenues	38,451,090	38,451,090	31,910,244	(6,540,846)	36,711,062
Expenditures					
Public health:					
Personnel services:					
Salaries	19,112,992	19,089,792	16,858,525	2,231,267	17,925,370
Benefits	5,664,172	6,262,372	5,921,752	340,620	6,779,640
Total personnel services	24,777,164	25,352,164	22,780,277	2,571,887	24,705,010
Commodities:					
Equipment	131,450	135,400	107,752	27,648	113,961
Other commodities	4,819,297	4,952,136	3,838,117	1,114,019	3,833,501
Total commodities	4,950,747	5,087,536	3,945,869	1,141,667	3,947,462
Contractual services:					
Professional services	2,920,118	2,853,853	1,279,578	1,574,275	1,930,049
Utilities	953,131	953,131	742,635	210,496	830,681
Repairs and maintenance	58,700	78,068	64,307	13,761	39,337
Rentals	251,617	255,649	64,455	191,194	240,717
Travel expenditure	2,078	2,078	101	1,977	15
Training and education	91,023	87,066	65,238	21,828	65,266
Other contractual services	7,145,760	6,624,447	3,045,205	3,579,242	3,046,099
Total contractual services	11,422,427	10,854,292	5,261,519	5,592,773	6,152,164
Total public health	41,150,338	41,293,992	31,987,665	9,306,327	34,804,636
Debt service:					
Principal	-	-	145,528	(145,528)	-
Interest	-	-	38,685	(38,685)	-
Total debt service	-	-	184,213	(184,213)	-
Capital outlay	1,891,831	1,748,177	162,709	1,585,468	309,763
Total expenditures	43,042,169	43,042,169	32,334,587	10,707,582	35,114,399
Excess (deficiency) of revenues over expenditures	(4,591,079)	(4,591,079)	(424,343)	4,166,736	1,596,663
Other Financing Sources					
Transfers in	4,629,704	4,629,704	7,629,704	3,000,000	4,713,604
Total other financing sources	4,629,704	4,629,704	7,629,704	3,000,000	4,713,604
Net change in fund balance	\$ 38,625	\$ 38,625	7,205,361	\$ 7,166,736	6,310,267
Fund Balance, Beginning			14,040,349		7,730,082
Fund Balance, Ending			\$ 21,245,710		\$ 14,040,349

See notes to required supplementary information

DuPage County, Illinois

Required Supplementary Information

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

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

B-11

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental revenue	\$ 1,023,904	\$ 1,023,904	\$ 41,087,705	\$ 40,063,801	\$ 25,725,023
Investment income (loss)	100,000	100,000	(166,352)	(266,352)	34,349
Total revenues	1,123,904	1,123,904	40,921,353	39,797,449	25,759,372
Expenditures					
General government:					
Public services:					
Personnel services:					
Salaries	766,653	2,077,828	1,085,473	992,355	1,259,707
Benefits	286,851	851,404	286,066	565,338	603,015
Total personnel services	1,053,504	2,929,232	1,371,539	1,557,693	1,862,722
Commodities:					
Equipment	-	1,165,344	1,017,078	148,266	151,463
Other commodities	-	479,755	132,441	347,314	339,602
Total commodities	-	1,645,099	1,149,519	495,580	491,065
Contractual services:					
Professional services	69,200	5,117,950	2,174,100	2,943,850	770,905
Utilities	-	32,251	6,540	25,711	2,102
Repairs and maintenance	-	420,000	12,086	407,914	3,418
Rentals	1,200	34,560	8,708	25,852	1,720
Travel expenditure	-	3,650	501	3,149	1,326
Training and education	-	57,430	25	57,405	29,458
Other contractual services	-	39,952,138	25,926,844	14,025,294	16,363,127
Total contractual services	70,400	45,617,979	28,128,804	17,489,175	17,172,056
Total public services	1,123,904	50,192,310	30,649,862	19,542,448	19,525,843
Capital outlay	-	9,890,157	7,148,948	2,741,209	18,358
Total expenditures	1,123,904	60,082,467	37,798,810	22,283,657	19,544,201
Excess (deficiency) of revenues over expenditures	-	(58,958,563)	3,122,543	62,081,106	6,215,171
Other Financing Uses					
Transfers out	-	(8,203,256)	(3,756,435)	4,446,821	(6,190,785)
Total other financing sources	-	(8,203,256)	(3,756,435)	4,446,821	(6,190,785)
Net change in fund balance	\$ -	\$ (67,161,819)	(633,892)	\$ 66,527,927	24,386
Fund Balance, Beginning			24,386		-
Fund Balance (Deficit), Ending			\$ (609,506)		\$ 24,386

See notes to required supplementary information

DuPage County, Illinois

Required Supplementary Information

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

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

B-12

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 1,512,639	\$ 15,931,067	\$ 14,418,428	\$ 25,366,905
Investment income	-	-	75,375	75,375	1,866
Total revenues	-	1,512,639	16,006,442	14,493,803	25,368,771
Expenditures					
Public services:					
Personnel services:					
Salaries	919,526	2,004,991	646,676	1,358,315	48,381
Benefits	362,060	377,060	49,901	327,159	16,350
Total personnel services	1,281,586	2,382,051	696,577	1,685,474	64,731
Commodities:					
Equipment	20,000	153,515	14,847	138,668	-
Other commodities	-	249,409	10,860	238,549	-
Total commodities	20,000	402,924	25,707	377,217	-
Contractual services:					
Professional services	-	23,950	20,150	3,800	214,571
Rentals	-	700	665	35	-
Other contractual services	36,727,750	36,707,450	15,210,849	21,496,601	25,087,602
Total contractual services	36,727,750	36,732,100	15,231,664	21,500,436	25,302,173
Total public services	38,029,336	39,517,075	15,953,948	23,563,127	25,366,904
Total expenditures	38,029,336	39,541,975	15,965,026	23,576,949	25,366,904
Net change in fund balance	<u>\$ (38,029,336)</u>	<u>\$ (38,029,336)</u>	41,416	<u>\$ 38,070,752</u>	1,867
Fund Balance, Beginning			1,867		-
Fund Balance, Ending			<u>\$ 43,283</u>		<u>\$ 1,867</u>

See notes to required supplementary information

DuPage County, Illinois

Notes to Required Supplementary Information
Year Ended November 30, 2022

Budgetary Information

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

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

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

Budgets were approved for all governmental funds except for the Environment Related Public Works Project Fund, U.S. Department of Homeland Security Fund, Stormwater Capital Reserve, National Opioid Settlement Fund, Dunham Wetland Mitigation Bank, 1993 General Obligation Bonds - Jail Project, 1993 General Obligation Bonds - Stormwater Project, 2011 General Obligation Refunding Bonds - Drainage Project, Special Service Area #35 Lakes of Royce Renaissance Fund and Special Service Area #38 Nelson Highview Fund.

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

Budget Reconciliations

	<u>Revenues</u>	<u>Expenditures</u>
Health Department Fund Budgetary Basis	\$ 51,838,269	\$ 47,226,772
To adjust revenues for vaccines	382,444	-
To adjust expenditures for vaccines	-	355,055
Health Department Fund GAAP Basis	<u>\$ 52,220,713</u>	<u>\$ 47,581,827</u>

Supplementary Information

DuPage County, Illinois

General Fund

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

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

DuPage County, Illinois

General Fund

Detailed Schedule of Revenues - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-1

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Taxes:					
Property taxes	\$ 25,282,700	\$ 25,282,700	\$ 25,469,070	\$ 186,370	\$ 24,855,864
Retailers occupation tax	8,335,915	9,955,915	9,487,281	(468,634)	8,537,922
County-wide sales tax	46,602,414	57,701,490	57,701,998	508	49,795,985
RTA sales tax	54,486,140	66,836,140	66,837,296	1,156	59,298,819
Other tax	5,720,000	5,720,000	9,575,883	3,855,883	6,846,974
Total taxes	140,427,169	165,496,245	169,071,528	3,575,283	149,335,564
Fees, licenses and permits:					
Liquor licenses	140,000	140,000	161,300	21,300	94,275
Cable franchise license	1,300,000	1,300,000	1,299,961	(39)	959,418
Charitable games license	1,000	1,000	-	(1,000)	-
Total fees, licenses and permits	1,441,000	1,441,000	1,461,261	20,261	1,053,693
Intergovernmental revenue:					
State income tax	11,785,000	15,112,000	15,632,510	520,510	12,730,835
Personal property replacement taxes	3,750,000	9,843,800	10,446,612	602,812	5,163,023
Other state reimbursement	6,085,044	6,085,044	5,392,258	(692,786)	6,485,429
Other federal reimbursement	275,300	275,300	264,324	(10,976)	1,420,400
Other governmental agency reimbursement	1,683,810	1,883,810	1,792,052	(91,758)	1,578,203
Total intergovernmental	23,579,154	33,199,954	33,527,756	327,802	27,377,890
Charges for services:					
County Board	-	-	-	-	-
Clerk of the Circuit Court	11,693,300	11,693,300	11,903,267	209,967	11,825,596
Family Center	163,900	163,900	128,768	(35,132)	176,641
Circuit Court probation	52,400	52,400	82,928	30,528	48,638
DUI evaluation program	630,200	630,200	596,282	(33,918)	504,875
Public Defender	2,000	2,000	11,475	9,475	4,430
State's Attorney Children's Center	50,000	50,000	47,877	(2,123)	50,002
State's Attorney	100,000	100,000	65,088	(34,912)	88,968
Jail	362,013	362,013	191,936	(170,077)	181,391
Sheriff's Merit Commission	6,000	6,000	4,630	(1,370)	-
Sheriff	927,150	927,150	699,281	(227,869)	519,006
County Treasurer	9,000	9,000	9,205	205	14,953
Recorder of Deeds	3,925,000	3,925,000	3,078,237	(846,763)	4,952,435
County Clerk	716,500	716,500	622,682	(93,818)	561,393
Finance	100,000	100,000	133,477	33,477	70,809
Information technology	63,150	63,150	83,659	20,509	93,798
Facilities management	48,580	48,580	48,580	-	48,580
Total charges for services	18,849,193	18,849,193	17,707,372	(1,141,821)	19,141,515
Fines and forfeitures:					
State's Attorney	450,000	450,000	389,902	(60,098)	416,435
Sheriff	80,000	80,000	71,610	(8,390)	73,919
County Clerk	9,500	9,500	29,857	20,357	16,382
Clerk of the Circuit Court	2,000,000	2,000,000	1,530,139	(469,861)	1,993,087
County Treasurer	4,007,000	4,007,000	4,830,397	823,397	4,360,565
Total fines and forfeitures	6,546,500	6,546,500	6,851,905	305,405	6,860,388
Investment income	281,682	281,682	240,920	(40,762)	169,046
Miscellaneous	7,021,537	7,021,537	7,086,621	65,084	7,455,685
Total revenues	\$ 198,146,235	\$ 232,836,111	\$ 235,947,363	\$ 3,111,252	\$ 211,393,781

DuPage County, Illinois

General Fund
Schedule of Expenditures - Final Budget and Actual - By Department
Year Ended November 30, 2022

C-2

	Personnel Services		Commodities		Contractual Services		Debt Service		Capital Outlay		Total		Variance From Budget Positive (Negative)
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Expenditures													
General government:													
County Board	\$ 2,617,126	\$ 2,587,086	\$ 5,950	\$ 5,831	\$ 101,822	\$ 61,079	\$ -	\$ -	\$ -	\$ -	\$ 2,724,898	\$ 2,653,996	\$ 70,902
Liquor Control Commission	-	-	-	-	2,500	118	-	-	-	-	2,500	118	2,382
Ethics Commission	2,648	2,072	-	-	15,000	8,841	-	-	-	-	17,648	10,913	6,735
Facilities Management	7,090,263	6,954,111	1,079,900	982,380	5,359,572	4,546,377	-	174,120	-	-	13,529,735	12,656,988	872,747
Grounds	568,089	551,403	192,700	191,283	29,500	26,744	-	-	-	-	790,289	769,430	20,859
Information Technology	4,756,729	4,755,533	101,215	100,995	3,120,874	2,522,853	-	-	-	-	7,978,818	7,379,381	599,437
DUJIS-PRMS	436,487	413,656	3,000	-	28,503	13,623	-	-	-	-	467,990	427,279	40,711
Human Resources	1,910,192	1,687,759	11,700	10,075	158,608	138,268	-	-	-	-	2,080,500	1,836,102	244,398
Campus Security	497,926	496,727	23,064	16,970	963,638	928,721	-	-	-	-	1,484,628	1,442,418	42,210
Credit Union	254,290	253,263	-	-	-	-	-	-	-	-	254,290	253,263	1,027
General Finance	2,343,995	2,180,576	227,476	225,100	938,667	681,597	-	166,458	-	-	3,510,138	3,253,731	256,407
General Fund, Capital	-	-	-	-	-	-	-	-	2,683,288	2,458,094	2,683,288	2,458,094	225,194
General Fund Special Accounts	2,266,405	-	612,185	611,904	4,938,824	2,199,054	-	-	-	-	7,817,414	2,810,958	5,006,456
General Fund Insurance	845,821	1,055	-	-	488,413	409,353	-	-	-	-	1,334,234	410,408	923,826
Supervisor of Assessments	1,296,491	1,270,721	3,033	1,234	291,692	78,829	-	-	-	-	1,591,216	1,350,784	240,432
Board of Tax Review	229,199	207,010	800	756	6,500	5,534	-	-	-	-	236,499	213,300	23,199
County Auditor	772,440	772,438	1,250	552	10,700	9,455	-	-	-	-	784,390	782,445	1,945
County Clerk	1,503,792	1,503,338	12,764	12,761	3,905	3,629	-	-	-	-	1,520,461	1,519,728	733
County Clerk - Elections	2,316,031	2,316,027	395,758	395,748	4,407,446	4,397,276	-	9,912	-	-	7,119,235	7,118,963	272
Recorder of Deeds	1,538,452	1,225,100	20,735	6,362	37,215	29,473	-	-	-	-	1,596,402	1,260,935	335,467
Sheriff's Merit Commission	28,461	27,591	650	500	128,405	38,479	-	-	-	-	157,516	66,570	90,946
County Treasurer	1,920,707	1,897,094	12,500	11,631	279,300	249,318	-	-	-	-	2,212,507	2,158,043	54,464
Total general government	33,195,544	29,102,560	2,704,680	2,574,082	21,311,084	16,348,621	-	350,490	2,683,288	2,458,094	59,894,596	50,833,847	9,060,749
Public safety:													
Office of Emergency Management	754,645	739,675	225,530	174,865	29,100	24,641	-	-	-	-	1,009,275	939,181	70,094
County Coroner	1,881,146	1,881,140	-	-	447,199	413,471	-	-	-	-	2,328,345	2,294,611	33,734
Sheriff	3,972,004	3,965,634	507,617	491,811	1,367,340	1,357,749	-	-	-	-	5,846,961	5,815,194	31,767
Radio Dispatch	-	-	-	-	863,816	863,816	-	-	-	-	863,816	863,816	-
Crisis Intervention Training	-	-	4,600	-	88,257	81,454	-	-	-	-	92,857	81,454	11,403
Crime Laboratory	1,497,680	1,496,862	103,200	101,309	124,178	114,332	-	-	-	-	1,725,058	1,712,503	12,555
Court Security	10,231,326	10,229,935	12,888	7,719	6,505	185	-	-	-	-	10,250,719	10,237,839	12,880
Jail	34,091,562	34,084,767	1,557,019	1,540,924	1,861,257	1,772,568	-	-	-	-	37,509,838	37,398,259	111,579
Law Enforcement Bureau	19,396,317	19,361,757	192,155	173,203	263,986	246,845	-	-	-	-	19,852,458	19,781,805	70,653
Total public safety	71,824,680	71,759,770	2,603,009	2,489,831	5,051,638	4,875,061	-	-	-	-	79,479,327	79,124,662	354,665
Public services:													
Veterans Assistance Commission	221,697	221,695	1,489	1,488	249,272	245,172	-	-	-	-	472,458	468,355	4,103
Family Center	426,032	399,570	2,440	2,202	3,650	1,954	-	-	-	-	432,122	403,726	28,396
Human Services	1,262,352	1,181,489	11,100	9,557	1,615,475	1,115,711	-	-	-	-	2,888,927	2,306,757	582,170
Total public services	1,910,081	1,802,754	15,029	13,247	1,868,397	1,362,837	-	-	-	-	3,793,507	3,178,838	614,669

DuPage County, Illinois

General Fund
Schedule of Expenditures - Final Budget and Actual - By Department
Year Ended November 30, 2022

C-2

	Personnel Services		Commodities		Contractual Services		Debt Service		Capital Outlay		Total		Variance From Budget Positive (Negative)
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Judicial:													
Circuit Court	\$ 2,435,058	\$ 2,427,552	\$ 318,539	\$ 245,941	\$ 610,654	\$ 522,393	\$ -	\$ -	\$ -	\$ -	\$ 3,364,251	\$ 3,195,886	\$ 168,365
Jury Commission	268,627	251,191	36,797	36,601	299,007	219,575	-	-	-	-	604,431	507,367	97,064
Circuit Court Probation	11,903,545	11,823,021	428	-	354,500	304,994	-	-	-	-	12,258,473	12,128,015	130,458
DUI Evaluation Program	808,166	674,586	500	371	24,550	11,607	-	-	-	-	833,216	686,564	146,652
Public Defender	5,096,194	4,962,738	23,800	19,809	283,333	266,849	-	-	-	-	5,403,327	5,249,396	153,931
State's Attorney	14,330,648	14,160,033	152,500	128,097	585,670	545,586	-	-	-	-	15,068,818	14,833,716	235,102
SA, Children's Center	1,214,051	1,173,722	5,000	1,087	82,465	48,261	-	-	-	-	1,301,516	1,223,070	78,446
Clerk of the Circuit Court	10,068,037	10,042,685	151,315	148,032	577,072	485,873	-	40,122	-	-	10,796,424	10,716,712	79,712
Total judicial	46,124,326	45,515,528	688,879	579,938	2,817,251	2,405,138	-	40,122	-	-	49,630,456	48,540,726	1,089,730
Educational services:													
Regional Office of Education	983,995	956,190	181,982	148,123	180,372	180,346	-	-	-	-	1,346,349	1,284,659	61,690
Total educational services	983,995	956,190	181,982	148,123	180,372	180,346	-	-	-	-	1,346,349	1,284,659	61,690
Total expenditures	<u>\$ 154,038,626</u>	<u>\$ 149,136,802</u>	<u>\$ 6,193,579</u>	<u>\$ 5,805,221</u>	<u>\$ 31,228,742</u>	<u>\$ 25,172,003</u>	<u>\$ -</u>	<u>\$ 390,612</u>	<u>\$ 2,683,288</u>	<u>\$ 2,458,094</u>	<u>\$ 194,144,235</u>	<u>\$ 182,962,732</u>	<u>\$ 11,181,503</u>

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
County Board					
Personnel services:					
Salaries	\$ 1,852,026	\$ 1,852,026	\$ 1,821,989	\$ 30,037	\$ 1,800,371
Benefits	5,400	765,100	765,097	3	708,080
Total personnel services	1,857,426	2,617,126	2,587,086	30,040	2,508,451
Commodities:					
Equipment	450	118	-	118	461
Other commodities	5,500	5,832	5,831	1	6,032
Total commodities	5,950	5,950	5,831	119	6,493
Contractual services:					
Professional services	18,684	18,684	7,559	11,125	4,990
Travel expenditure	22,000	22,000	3,868	18,132	-
Training and education	56,138	56,138	48,542	7,596	48,041
Other contractual services	5,000	5,000	1,110	3,890	1,085
Total contractual services	101,822	101,822	61,079	40,743	54,116
Total county board	1,965,198	2,724,898	2,653,996	70,902	2,569,060
Liquor Control Commission					
Contractual services:					
Professional services	2,500	2,500	118	2,382	118
Total contractual services	2,500	2,500	118	2,382	118
Total liquor control commission	2,500	2,500	118	2,382	118
Ethics Commission					
Personnel services:					
Salaries	2,500	2,500	1,925	575	1,750
Benefits	-	148	147	1	134
Total personnel services	2,500	2,648	2,072	576	1,884
Contractual services:					
Professional services	15,000	15,000	8,841	6,159	4,385
Total contractual services	15,000	15,000	8,841	6,159	4,385
Total ethics commission	17,500	17,648	10,913	6,735	6,269

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Facilities Management					
Personnel services:					
Salaries	\$ 5,044,317	\$ 5,330,222	\$ 5,211,080	\$ 119,142	\$ 4,902,112
Benefits	-	1,760,041	1,743,031	17,010	1,802,313
Total personnel services	5,044,317	7,090,263	6,954,111	136,152	6,704,425
Commodities:					
Equipment	130,000	120,000	105,092	14,908	208,210
Other commodities	742,900	959,900	877,288	82,612	782,752
Total commodities	872,900	1,079,900	982,380	97,520	990,962
Contractual services:					
Professional services	143,250	98,358	69,279	29,079	117,698
Utilities	3,764,852	3,379,945	2,922,516	457,429	3,388,656
Repairs and maintenance	1,245,944	1,335,688	1,224,245	111,443	1,086,912
Rentals	351,166	341,166	157,330	183,836	315,387
Travel expenditure	1,137	3,193	2,984	209	513
Training and education	10,666	15,504	15,503	1	9,716
Other contractual services	152,557	185,718	154,520	31,198	130,860
Total contractual services	5,669,572	5,359,572	4,546,377	813,195	5,049,742
Debt service:					
Principal	-	-	100,990	(100,990)	-
Interest	-	-	73,130	(73,130)	-
Total debt service	-	-	174,120	(174,120)	-
Total facilities management	11,586,789	13,529,735	12,656,988	872,747	12,745,129
Grounds					
Personnel services:					
Salaries	349,180	428,795	412,111	16,684	316,257
Benefits	5,600	139,294	139,292	2	118,868
Total personnel services	354,780	568,089	551,403	16,686	435,125
Commodities:					
Equipment	6,000	27,200	26,977	223	10,617
Other commodities	208,900	165,500	164,306	1,194	128,178
Total commodities	214,900	192,700	191,283	1,417	138,795
Contractual services:					
Other contractual services	15,000	29,500	26,744	2,756	15,099
Total contractual services	15,000	29,500	26,744	2,756	15,099
Total grounds	584,680	790,289	769,430	20,859	589,019

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Information Technology					
Personnel services:					
Salaries	\$ 3,655,604	\$ 3,655,604	\$ 3,654,410	\$ 1,194	\$ 3,215,941
Benefits	-	1,101,125	1,101,123	2	1,029,498
Total personnel services	3,655,604	4,756,729	4,755,533	1,196	4,245,439
Commodities:					
Equipment	86,000	91,880	91,671	209	51,182
Other commodities	3,000	9,335	9,324	11	672
Total commodities	89,000	101,215	100,995	220	51,854
Contractual services:					
Professional services	368,700	483,700	462,617	21,083	487,702
Utilities	394,000	334,000	263,091	70,909	238,809
Repairs and maintenance	89,000	89,000	62,704	26,296	117,226
Rentals	127,431	127,431	111,172	16,259	111,172
Travel expenditure	1,850	2,306	2,039	267	-
Training and education	28,000	28,229	25,963	2,266	29,082
Other contractual services	2,124,108	2,056,208	1,595,267	460,941	2,175,352
Total contractual services	3,133,089	3,120,874	2,522,853	598,021	3,159,343
Total information technology	6,877,693	7,978,818	7,379,381	599,437	7,456,636
DUJIS-PRMS					
Personnel services:					
Salaries	337,619	337,619	314,791	22,828	335,633
Benefits	-	98,868	98,865	3	112,356
Total personnel services	337,619	436,487	413,656	22,831	447,989
Commodities:					
Equipment	3,000	3,000	-	3,000	-
Total commodities	3,000	3,000	-	3,000	-
Contractual services:					
Professional services	10,000	662	-	662	-
Travel expenditure	8,403	8,403	-	8,403	-
Training and education	10,100	10,100	4,287	5,813	-
Other contractual services	-	9,338	9,336	2	2,552
Total contractual services	28,503	28,503	13,623	14,880	2,552
Total DUJIS-PRMS	369,122	467,990	427,279	40,711	450,541

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2021 Actual
Human Resources					
Personnel services:					
Salaries	\$ 1,362,488	\$ 1,362,488	\$ 1,153,920	\$ 208,568	\$ 1,025,949
Benefits	35,000	547,704	533,839	13,865	374,702
Total personnel services	1,397,488	1,910,192	1,687,759	222,433	1,400,651
Commodities:					
Equipment	3,000	3,280	1,685	1,595	340
Other commodities	7,500	8,420	8,390	30	8,971
Total commodities	10,500	11,700	10,075	1,625	9,311
Contractual services:					
Professional services	50,000	44,800	35,878	8,922	32,163
Travel expenditure	100	100	-	100	-
Training and education	3,500	9,500	8,073	1,427	6,311
Other contractual services	106,208	104,208	94,317	9,891	95,869
Total contractual services	159,808	158,608	138,268	20,340	134,343
Total human resources	1,567,796	2,080,500	1,836,102	244,398	1,544,305
Campus Security					
Personnel services:					
Salaries	289,014	310,783	309,587	1,196	280,418
Benefits	-	187,143	187,140	3	116,665
Total personnel services	289,014	497,926	496,727	1,199	397,083
Commodities:					
Equipment	3,147	3,147	1,675	1,472	1,241
Other commodities	21,504	19,917	15,295	4,622	10,739
Total commodities	24,651	23,064	16,970	6,094	11,980
Contractual services:					
Professional services	900,000	901,259	901,259	-	925,962
Repairs and maintenance	57,968	56,709	22,418	34,291	53,086
Travel expenditure	500	500	-	500	8
Training and education	450	360	234	126	195
Other contractual services	4,720	4,810	4,810	-	4,560
Total contractual services	963,638	963,638	928,721	34,917	983,811
Total campus security	1,277,303	1,484,628	1,442,418	42,210	1,392,874
Credit Union					
Personnel services:					
Salaries	184,500	192,418	191,417	1,001	182,989
Benefits	-	61,872	61,846	26	54,501
Total personnel services	184,500	254,290	253,263	1,027	237,490
Total credit union	184,500	254,290	253,263	1,027	237,490

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
General Finance					
Personnel services:					
Salaries	\$ 1,883,000	\$ 1,818,524	\$ 1,655,108	\$ 163,416	\$ 1,587,495
Benefits	-	525,471	525,468	3	536,992
Total personnel services	1,883,000	2,343,995	2,180,576	163,419	2,124,487
Commodities:					
Equipment	500	4,849	4,842	7	138
Other commodities	162,500	222,627	220,258	2,369	138,522
Total commodities	163,000	227,476	225,100	2,376	138,660
Contractual services:					
Professional services	397,540	400,347	395,304	5,043	356,656
Repairs and maintenance	1,200	1,267	1,267	-	1,044
Rentals	287,900	272,671	27,766	244,905	201,261
Travel expenditure	1,700	2,390	1,917	473	55
Training and education	7,500	6,825	5,775	1,050	5,297
Other contractual services	266,111	255,167	249,568	5,599	159,009
Total contractual services	961,951	938,667	681,597	257,070	723,322
Debt service:					
Principal	-	-	119,850	(119,850)	-
Interest	-	-	46,608	(46,608)	-
Total debt service	-	-	166,458	(166,458)	-
Total general finance	3,007,951	3,510,138	3,253,731	256,407	2,986,469
General Fund - Capital					
Capital outlay:					
Capital outlay	1,134,196	2,683,288	2,458,094	225,194	6,343,703
Total capital outlay	1,134,196	2,683,288	2,458,094	225,194	6,343,703
Total general fund, capital	1,134,196	2,683,288	2,458,094	225,194	6,343,703
General Fund Special Accounts					
Personnel services:					
Salaries	1,000,000	686,664	-	686,664	-
Benefits	32,896,338	1,579,741	-	1,579,741	-
Total personnel services	33,896,338	2,266,405	-	2,266,405	-
Commodities:					
Other commodities	400,000	612,185	611,904	281	392,411
Total commodities	400,000	612,185	611,904	281	392,411

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2021 Actual
Contractual services:					
Professional services	\$ 1,503,800	\$ 589,669	\$ 482,285	\$ 107,384	\$ 546,654
Repairs and maintenance	390,000	288,674	266,237	22,437	229,777
Matching funds / contributions	2,058,000	1,935,718	753,000	1,182,718	835,225
Other contractual services	4,912,233	2,124,763	697,532	1,427,231	475,381
Total contractual services	8,864,033	4,938,824	2,199,054	2,739,770	2,087,037
Total general fund special accounts	43,160,371	7,817,414	2,810,958	5,006,456	2,479,448
General Fund Insurance					
Personnel services:					
Benefits	14,054,800	845,821	1,055	844,766	966
Total personnel services	14,054,800	845,821	1,055	844,766	966
Contractual services:					
Professional services	200,000	200,000	189,858	10,142	186,442
Insurance	288,413	288,413	219,495	68,918	196,705
Total contractual services	488,413	488,413	409,353	79,060	383,147
Total general fund insurance	14,543,213	1,334,234	410,408	923,826	384,113
Supervisor of Assessments					
Personnel services:					
Salaries	899,087	939,087	913,318	25,769	717,548
Benefits	-	357,404	357,403	1	259,361
Total personnel services	899,087	1,296,491	1,270,721	25,770	976,909
Commodities:					
Equipment	1,000	1,000	-	1,000	-
Other commodities	2,033	2,033	1,234	799	1,897
Total commodities	3,033	3,033	1,234	1,799	1,897
Contractual services:					
Professional services	44,025	4,025	-	4,025	-
Repairs and maintenance	3,200	3,200	1,162	2,038	-
Travel expenditure	1,000	1,000	37	963	207
Training and education	6,800	6,040	5,550	490	3,640
Other contractual services	277,427	277,427	72,080	205,347	74,284
Total contractual services	332,452	291,692	78,829	212,863	78,131
Total supervisor of assessments	1,234,572	1,591,216	1,350,784	240,432	1,056,937

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Board of Tax Review					
Personnel services:					
Salaries	\$ 160,944	\$ 160,944	\$ 138,756	\$ 22,188	\$ 145,363
Benefits	-	68,255	68,254	1	78,295
Total personnel services	160,944	229,199	207,010	22,189	223,658
Commodities:					
Other commodities	800	800	756	44	800
Total commodities	800	800	756	44	800
Contractual services:					
Travel expenditure	5,000	5,000	4,334	666	3,678
Training and education	440	1,200	1,200	-	440
Other contractual services	300	300	-	300	-
Total contractual services	5,740	6,500	5,534	966	4,118
Total board of tax review	167,484	236,499	213,300	23,199	228,576
County Auditor					
Personnel services:					
Salaries	532,902	546,772	546,771	1	507,972
Benefits	5,400	225,668	225,667	1	211,792
Total personnel services	538,302	772,440	772,438	2	719,764
Commodities:					
Equipment	1,000	1,000	445	555	3,479
Other commodities	250	250	107	143	245
Total commodities	1,250	1,250	552	698	3,724
Contractual services:					
Travel expenditure	750	750	276	474	33
Training and education	8,625	9,425	9,179	246	6,250
Other contractual services	1,325	525	-	525	125
Total contractual services	10,700	10,700	9,455	1,245	6,408
Total county auditor	550,252	784,390	782,445	1,945	729,896
County Clerk					
Personnel services:					
Salaries	1,177,860	1,104,998	1,104,997	1	1,028,770
Benefits	5,400	398,794	398,341	453	400,782
Total personnel services	1,183,260	1,503,792	1,503,338	454	1,429,552
Commodities:					
Equipment	1,400	67	67	-	895
Other commodities	14,000	12,697	12,694	3	10,515
Total commodities	15,400	12,764	12,761	3	11,410

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Contractual services:					
Repairs and maintenance	\$ 460	\$ 1,044	\$ 1,044	\$ -	\$ 480
Travel expenditure	400	710	704	6	601
Training and education	1,400	1,400	1,290	110	1,115
Other contractual services	990	751	591	160	1,066
Total contractual services	3,250	3,905	3,629	276	3,262
Total county clerk	1,201,910	1,520,461	1,519,728	733	1,444,224
County Clerk - Elections					
Personnel services:					
Salaries	1,716,882	1,753,042	1,753,040	2	1,382,813
Benefits	-	562,989	562,987	2	558,622
Total personnel services	1,716,882	2,316,031	2,316,027	4	1,941,435
Commodities:					
Equipment	30,000	(58,159)	(58,159)	-	12,024
Other commodities	275,000	453,917	453,907	10	322,996
Total commodities	305,000	395,758	395,748	10	335,020
Contractual services:					
Professional services	641,750	472,061	472,061	-	197,461
Utilities	104,450	136,198	136,197	1	55,853
Repairs and maintenance	40,500	27,451	27,450	1	13,656
Rentals	87,100	109,704	99,541	10,163	15,543
Travel expenditure	13,400	1,729	1,728	1	5,082
Training and education	11,045	-	-	-	700
Other contractual services	3,431,767	3,660,303	3,660,299	4	1,089,260
Total contractual services	4,330,012	4,407,446	4,397,276	10,170	1,377,555
Debt service:					
Principal	-	-	7,137	(7,137)	-
Interest	-	-	2,775	(2,775)	-
Total debt service	-	-	9,912	(9,912)	-
Total county clerk, elections	6,351,894	7,119,235	7,118,963	272	3,654,010
Recorder of Deeds					
Personnel services:					
Salaries	1,242,499	1,242,499	929,150	313,349	1,042,266
Benefits	5,400	295,953	295,950	3	329,201
Total personnel services	1,247,899	1,538,452	1,225,100	313,352	1,371,467
Commodities:					
Equipment	2,500	2,500	374	2,126	299
Other commodities	18,500	18,235	5,988	12,247	6,171
Total commodities	21,000	20,735	6,362	14,373	6,470

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Contractual services:					
Professional services	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 49,968
Repairs and maintenance	5,000	5,265	5,265	-	13,957
Rentals	2,500	2,500	2,500	-	8,500
Travel expenditure	3,000	3,000	514	2,486	2,176
Training and education	2,700	2,700	1,125	1,575	1,335
Other contractual services	13,750	13,750	10,069	3,681	80,369
Total contractual services	36,950	37,215	29,473	7,742	156,305
Total recorder of deeds	1,305,849	1,596,402	1,260,935	335,467	1,534,242
Sheriff's Merit Commission					
Personnel services:					
Salaries	26,400	26,500	25,630	870	24,288
Benefits	-	1,961	1,961	-	1,858
Total personnel services	26,400	28,461	27,591	870	26,146
Commodities:					
Other commodities	250	650	500	150	154
Total commodities	250	650	500	150	154
Contractual services:					
Professional services	128,158	125,058	35,649	89,409	27,857
Other contractual services	747	3,347	2,830	517	1,094
Total contractual services	128,905	128,405	38,479	89,926	28,951
Total sheriff's merit commission	155,555	157,516	66,570	90,946	55,251
County Treasurer					
Personnel services:					
Salaries	1,473,234	1,473,234	1,449,623	23,611	1,390,648
Benefits	5,400	447,473	447,471	2	558,360
Total personnel services	1,478,634	1,920,707	1,897,094	23,613	1,949,008
Commodities:					
Equipment	2,000	2,000	1,169	831	1,028
Other commodities	9,500	10,500	10,462	38	10,191
Total commodities	11,500	12,500	11,631	869	11,219
Contractual services:					
Professional services	66,000	101,000	96,335	4,665	67,063
Repairs and maintenance	3,400	3,400	1,966	1,434	3,221
Training and education	2,300	2,300	1,779	521	2,100
Other contractual services	208,600	172,600	149,238	23,362	166,162
Total contractual services	280,300	279,300	249,318	29,982	238,546
Total county treasurer	1,770,434	2,212,507	2,158,043	54,464	2,198,773

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Office of Emergency Management					
Personnel services:					
Salaries	\$ 776,914	\$ 574,184	\$ 559,215	\$ 14,969	\$ 679,148
Benefits	-	180,461	180,460	1	252,141
Total personnel services	776,914	754,645	739,675	14,970	931,289
Commodities:					
Equipment	1,500	213,030	165,311	47,719	1,448
Other commodities	9,000	12,500	9,554	2,946	1,476,481
Total commodities	10,500	225,530	174,865	50,665	1,477,929
Contractual services:					
Professional services	19,000	11,106	10,595	511	37,990
Utilities	3,000	3,000	2,455	545	2,336
Repairs and maintenance	700	700	-	700	403
Travel expenditure	2,500	700	636	64	183
Training and education	1,600	600	50	550	275
Other contractual services	14,600	12,994	10,905	2,089	3,945
Total contractual services	41,400	29,100	24,641	4,459	45,132
Total office of emergency management	828,814	1,009,275	939,181	70,094	2,454,350
County Coroner					
Personnel services:					
Salaries	1,295,330	1,419,095	1,419,091	4	1,309,634
Benefits	5,400	462,051	462,049	2	418,971
Total personnel services	1,300,730	1,881,146	1,881,140	6	1,728,605
Contractual services:					
Professional services	380,000	447,199	413,471	33,728	360,151
Total contractual services	380,000	447,199	413,471	33,728	360,151
Total county coroner	1,680,730	2,328,345	2,294,611	33,734	2,088,756
Sheriff					
Personnel services:					
Salaries	2,357,929	2,787,729	2,783,637	4,092	2,662,925
Benefits	3,588	1,184,275	1,181,997	2,278	1,524,758
Total personnel services	2,361,517	3,972,004	3,965,634	6,370	4,187,683
Commodities:					
Equipment	222,591	237,591	230,491	7,100	158,462
Other commodities	635,526	270,026	261,320	8,706	255,156
Total commodities	858,117	507,617	491,811	15,806	413,618

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Contractual services:					
Professional services	\$ 330,000	\$ 407,800	\$ 406,832	\$ 968	\$ 272,395
Utilities	222,500	325,700	320,906	4,794	291,529
Repairs and maintenance	86,378	175,144	174,549	595	108,637
Travel expenditure	20,250	2,600	2,229	371	197
Training and education	200,335	66,335	64,885	1,450	18,573
Other contractual services	296,247	389,761	388,348	1,413	142,154
Total contractual services	1,155,710	1,367,340	1,357,749	9,591	833,485
Total sheriff	4,375,344	5,846,961	5,815,194	31,767	5,434,786
Radio Dispatch					
Contractual services:					
Other professional services	863,816	863,816	863,816	-	863,816
Total contractual services	863,816	863,816	863,816	-	863,816
Total radio dispatch	863,816	863,816	863,816	-	863,816
Crisis Intervention Training					
Commodities:					
Equipment	600	600	-	600	-
Other commodities	4,000	4,000	-	4,000	-
Total commodities	4,600	4,600	-	4,600	-
Contractual services:					
Professional services	71,400	71,757	71,757	-	70,350
Training and education	15,000	15,000	8,838	6,162	9,675
Other contractual services	1,500	1,500	859	641	992
Total contractual services	87,900	88,257	81,454	6,803	81,017
Total crisis intervention training	92,500	92,857	81,454	11,403	81,017
Crime Laboratory					
Personnel services:					
Salaries	1,190,850	1,141,850	1,141,034	816	1,134,060
Benefits	-	355,830	355,828	2	322,047
Total personnel services	1,190,850	1,497,680	1,496,862	818	1,456,107
Commodities:					
Other commodities	140,200	103,200	101,309	1,891	72,305
Total commodities	140,200	103,200	101,309	1,891	72,305

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Contractual services:					
Professional services	\$ 7,500	\$ 7,500	\$ 750	\$ 6,750	\$ 4,550
Utilities	2,250	3,795	3,795	-	-
Repairs and maintenance	174,802	104,957	104,321	636	103,363
Travel expenditure	1,166	1,166	874	292	-
Training and education	3,660	3,660	2,675	985	1,740
Other contractual services	3,100	3,100	1,917	1,183	5,929
Total contractual services	192,478	124,178	114,332	9,846	115,582
Total crime laboratory	1,523,528	1,725,058	1,712,503	12,555	1,643,994
Court Security					
Personnel services:					
Salaries	6,941,936	6,469,321	6,467,934	1,387	6,387,632
Benefits	6,663	3,762,005	3,762,001	4	3,807,586
Total personnel services	6,948,599	10,231,326	10,229,935	1,391	10,195,218
Commodities:					
Equipment	12,388	12,388	7,335	5,053	-
Other commodities	500	500	384	116	159
Total commodities	12,888	12,888	7,719	5,169	159
Contractual services:					
Training and education	6,380	6,380	185	6,195	1,315
Other contractual services	125	125	-	125	-
Total contractual services	6,505	6,505	185	6,320	1,315
Total court security	6,967,992	10,250,719	10,237,839	12,880	10,196,692
Jail					
Personnel services:					
Salaries	22,385,264	23,238,864	23,235,559	3,305	20,547,628
Benefits	92,763	10,852,698	10,849,208	3,490	10,839,343
Total personnel services	22,478,027	34,091,562	34,084,767	6,795	31,386,971
Commodities:					
Equipment	61,716	36,716	36,066	650	22,474
Other commodities	1,447,498	1,520,303	1,504,858	15,445	1,205,376
Total commodities	1,509,214	1,557,019	1,540,924	16,095	1,227,850
Contractual services:					
Professional services	238,725	1,548,309	1,478,252	70,057	1,591,912
Utilities	12,000	6,000	5,779	221	8,865
Repairs and maintenance	17,370	17,370	9,889	7,481	8,406
Travel expenditure	51,773	82,373	80,770	1,603	25,518
Training and education	92,457	36,457	35,466	991	35,855
Other contractual services	236,748	170,748	162,412	8,336	168,009
Total contractual services	649,073	1,861,257	1,772,568	88,689	1,838,565
Total jail	24,636,314	37,509,838	37,398,259	111,579	34,453,386

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Law Enforcement Bureau					
Personnel services:					
Salaries	\$ 11,936,186	\$ 11,788,186	\$ 11,784,786	\$ 3,400	\$ 11,349,514
Benefits	39,975	7,608,131	7,576,971	31,160	7,033,203
Total personnel services	11,976,161	19,396,317	19,361,757	34,560	18,382,717
Commodities:					
Equipment	58,774	91,874	90,829	1,045	195,182
Other commodities	75,781	100,281	82,374	17,907	72,337
Total commodities	134,555	192,155	173,203	18,952	267,519
Contractual services:					
Professional services	102,890	60,332	54,546	5,786	27,997
Utilities	-	4,610	4,537	73	1,850
Repairs and maintenance	-	52,650	50,069	2,581	22,487
Rentals	2,000	2,000	-	2,000	-
Travel expenditure	34,990	27,490	27,066	424	23,564
Training and education	80,856	80,856	75,418	5,438	60,905
Other contractual services	74,000	36,048	35,209	839	34,508
Total contractual services	294,736	263,986	246,845	17,141	171,311
Total law enforcement bureau	12,405,452	19,852,458	19,781,805	70,653	18,821,547
Veterans Assistance Commission					
Personnel services:					
Salaries	164,351	174,110	174,110	-	163,385
Benefits	-	47,587	47,585	2	46,155
Total personnel services	164,351	221,697	221,695	2	209,540
Commodities:					
Other commodities	1,489	1,489	1,488	1	1,234
Total commodities	1,489	1,489	1,488	1	1,234
Contractual services:					
Professional services	111	297	296	1	-
Insurance	1,940	1,940	1,930	10	1,940
Utilities	143	143	-	143	142
Travel expenditure	1,886	1,886	1,487	399	1,759
Training and education	865	1,470	1,370	100	1,095
Other contractual services	247,727	243,536	240,089	3,447	210,377
Total contractual services	252,672	249,272	245,172	4,100	215,313
Total veterans assistance commission	418,512	472,458	468,355	4,103	426,087
Family Center					
Personnel services:					
Salaries	357,199	355,759	329,299	26,460	294,612
Benefits	-	70,273	70,271	2	98,955
Total personnel services	357,199	426,032	399,570	26,462	393,567

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Commodities:					
Other commodities	\$ 1,000	\$ 2,440	\$ 2,202	\$ 238	\$ 188
Total commodities	1,000	2,440	2,202	238	188
Contractual services:					
Professional services	900	900	199	701	-
Travel expenditure	250	250	-	250	-
Training and education	2,500	2,500	1,755	745	685
Total contractual services	3,650	3,650	1,954	1,696	685
Total family center	361,849	432,122	403,726	28,396	394,440
Human Services					
Personnel services:					
Salaries	960,300	960,300	881,069	79,231	767,766
Benefits	-	302,052	300,420	1,632	297,288
Total personnel services	960,300	1,262,352	1,181,489	80,863	1,065,054
Commodities:					
Equipment	2,100	2,100	963	1,137	6,909
Other commodities	6,000	9,000	8,594	406	4,525
Total commodities	8,100	11,100	9,557	1,543	11,434
Contractual services:					
Professional services	154,500	135,300	108,120	27,180	112,532
Insurance	-	2,200	2,199	1	-
Utilities	10,000	23,000	18,413	4,587	9,726
Travel expenditure	7,000	8,000	3,112	4,888	53
Training and education	2,100	2,100	606	1,494	761
Matching funds	450,000	450,000	450,000	-	337,000
Other contractual services	794,875	994,875	533,261	461,614	578,347
Total contractual services	1,418,475	1,615,475	1,115,711	499,764	1,038,419
Total human services	2,386,875	2,888,927	2,306,757	582,170	2,114,907
Circuit Court					
Personnel services:					
Salaries	1,690,685	1,790,389	1,782,886	7,503	1,593,506
Benefits	-	644,669	644,666	3	656,689
Total personnel services	1,690,685	2,435,058	2,427,552	7,506	2,250,195
Commodities:					
Equipment	15,400	257,839	190,780	67,059	10,845
Other commodities	60,700	60,700	55,161	5,539	44,830
Total commodities	76,100	318,539	245,941	72,598	55,675

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Contractual services:					
Professional services	\$ 476,000	\$ 403,629	\$ 335,461	\$ 68,168	\$ 297,944
Utilities	-	-	-	-	10
Repairs and maintenance	1,500	1,500	-	1,500	586
Travel expenditure	1,800	2,277	2,225	52	-
Training and education	1,225	1,225	49	1,176	368
Other contractual services	202,500	202,023	184,658	17,365	184,551
Total contractual services	683,025	610,654	522,393	88,261	483,459
Total circuit court	2,449,810	3,364,251	3,195,886	168,365	2,789,329
Jury Commission					
Personnel services:					
Salaries	187,905	219,616	202,182	17,434	184,044
Benefits	-	49,011	49,009	2	49,418
Total personnel services	187,905	268,627	251,191	17,436	233,462
Commodities:					
Equipment	500	500	453	47	1,830
Other commodities	34,587	36,297	36,148	149	21,729
Total commodities	35,087	36,797	36,601	196	23,559
Contractual services:					
Rentals	6,000	4,290	-	4,290	-
Travel expenditure	377	377	-	377	-
Training and education	199	199	-	199	-
Other contractual services	294,141	294,141	219,575	74,566	199,535
Total contractual services	300,717	299,007	219,575	79,432	199,535
Total jury commission	523,709	604,431	507,367	97,064	456,556
Circuit Court Probation					
Personnel services:					
Salaries	9,307,871	8,948,258	8,867,737	80,521	8,755,761
Benefits	-	2,955,287	2,955,284	3	3,322,537
Total personnel services	9,307,871	11,903,545	11,823,021	80,524	12,078,298
Commodities:					
Other commodities	428	428	-	428	-
Total commodities	428	428	-	428	-
Contractual services:					
Professional services	47,250	47,250	17,178	30,072	42,292
Rentals	85,000	85,000	68,111	16,889	92,445
Other contractual services	222,250	222,250	219,705	2,545	47,111
Total contractual services	354,500	354,500	304,994	49,506	181,848
Total circuit court probation	9,662,799	12,258,473	12,128,015	130,458	12,260,146

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
DUI Evaluation Program					
Personnel services:					
Salaries	\$ 603,131	\$ 603,131	\$ 469,551	\$ 133,580	\$ 465,385
Benefits	-	205,035	205,035	-	193,488
Total personnel services	603,131	808,166	674,586	133,580	658,873
Commodities:					
Other commodities	500	500	371	129	18
Total commodities	500	500	371	129	18
Contractual services:					
Professional services	20,000	19,000	9,488	9,512	5,235
Utilities	-	100	45	55	1,497
Travel expenditure	800	1,700	348	1,352	-
Training and education	3,750	3,750	1,726	2,024	1,839
Total contractual services	24,550	24,550	11,607	12,943	8,571
Total DUI evaluation program	628,181	833,216	686,564	146,652	667,462
Public Defender					
Personnel services:					
Salaries	3,952,525	3,922,525	3,789,072	133,453	3,231,762
Benefits	5,400	1,173,669	1,173,666	3	1,117,830
Total personnel services	3,957,925	5,096,194	4,962,738	133,456	4,349,592
Commodities:					
Equipment	3,800	3,800	2,746	1,054	2,844
Other commodities	20,000	20,000	17,063	2,937	18,310
Total commodities	23,800	23,800	19,809	3,991	21,154
Contractual services:					
Professional services	92,500	122,500	119,864	2,636	37,008
Repairs and maintenance	500	500	165	335	485
Travel expenditure	4,100	4,100	3,702	398	344
Training and education	24,000	24,000	17,514	6,486	15,038
Other contractual services	132,233	132,233	125,604	6,629	111,822
Total contractual services	253,333	283,333	266,849	16,484	164,697
Total public defender	4,235,058	5,403,327	5,249,396	153,931	4,535,443
State's Attorney					
Personnel services:					
Salaries	10,769,033	10,520,032	10,349,420	170,612	9,723,417
Benefits	5,400	3,810,616	3,810,613	3	3,551,926
Total personnel services	10,774,433	14,330,648	14,160,033	170,615	13,275,343
Commodities:					
Equipment	9,000	54,000	46,757	7,243	8,220
Other commodities	143,500	98,500	81,340	17,160	88,590
Total commodities	152,500	152,500	128,097	24,403	96,810

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)	2021 Actual
Contractual services:					
Professional services	\$ 171,500	\$ 452,835	\$ 440,828	\$ 12,007	\$ 325,569
Utilities	13,900	14,100	13,702	398	13,246
Repairs and maintenance	2,800	2,800	1,799	1,001	2,873
Rentals	640	640	636	4	3,083
Travel expenditure	20,700	21,700	15,011	6,689	4,025
Training and education	49,700	52,700	46,069	6,631	36,949
Other contractual services	82,160	40,895	27,541	13,354	15,289
Total contractual services	341,400	585,670	545,586	40,084	401,034
Total state's attorney	11,268,333	15,068,818	14,833,716	235,102	13,773,187
SA, Children's Center					
Personnel services:					
Salaries	663,396	661,658	621,330	40,328	653,839
Benefits	-	552,393	552,392	1	504,518
Total personnel services	663,396	1,214,051	1,173,722	40,329	1,158,357
Commodities:					
Equipment	3,000	3,000	85	2,915	1,070
Other commodities	2,000	2,000	1,002	998	1,141
Total commodities	5,000	5,000	1,087	3,913	2,211
Contractual services:					
Professional services	11,459	11,459	8,545	2,914	2,095
Utilities	6,000	6,000	5,377	623	5,634
Travel expenditure	3,100	3,100	62	3,038	39
Training and education	4,700	4,700	2,610	2,090	2,849
Matching funds	45,906	45,906	25,780	20,126	45,906
Other contractual services	11,300	11,300	5,887	5,413	6,066
Total contractual services	82,465	82,465	48,261	34,204	62,589
Total SA, children's center	750,861	1,301,516	1,223,070	78,446	1,223,157
Clerk of the Circuit Court					
Personnel services:					
Salaries	7,458,515	7,285,915	7,260,564	25,351	7,130,539
Benefits	5,400	2,782,122	2,782,121	1	3,005,808
Total personnel services	7,463,915	10,068,037	10,042,685	25,352	10,136,347
Commodities:					
Equipment	5,000	5,000	1,946	3,054	2,792
Other commodities	50,000	146,315	146,086	229	40,430
Total commodities	55,000	151,315	148,032	3,283	43,222

DuPage County, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

C-3

	2022			Variance With Final Budget (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Contractual services:					
Professional services	\$ 32,500	\$ 32,500	\$ 15,798	\$ 16,702	\$ 43,992
Repairs and maintenance	12,500	136,522	129,495	7,027	6,851
Rentals	45,000	45,000	792	44,208	41,022
Travel expenditure	8,050	8,050	1,593	6,457	1,546
Other contractual services	355,000	355,000	338,195	16,805	354,033
Total contractual services	453,050	577,072	485,873	91,199	447,444
Debt service:					
Principal	-	-	28,888	(28,888)	-
Interest	-	-	11,234	(11,234)	-
Total debt service	-	-	40,122	(40,122)	-
Total clerk of the circuit court	7,971,965	10,796,424	10,716,712	79,712	10,627,013
Regional Office of Education					
Personnel services:					
Salaries	691,379	742,909	716,138	26,771	665,696
Benefits	7,015	241,086	240,052	1,034	297,570
Total personnel services	698,394	983,995	956,190	27,805	963,266
Commodities:					
Equipment	11,332	8,464	6,368	2,096	6,428
Other commodities	5,384	173,518	141,755	31,763	6,376
Total commodities	16,716	181,982	148,123	33,859	12,804
Contractual services:					
Professional services	162,986	163,469	163,469	-	157,897
Repairs and maintenance	499	2,264	2,260	4	1,900
Travel expenditure	10,255	5,170	5,149	21	3,229
Training and education	4,969	4,064	4,063	1	6,103
Other contractual services	1,212	5,405	5,405	-	18,195
Total contractual services	179,921	180,372	180,346	26	187,324
Total regional office of education	895,031	1,346,349	1,284,659	61,690	1,163,394
Total expenditures	<u>\$ 193,944,235</u>	<u>\$ 194,144,235</u>	<u>\$ 182,962,732</u>	<u>\$ 11,181,503</u>	<u>\$ 176,556,548</u>

DuPage County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet

November 30, 2022

D-1

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash and investments	\$ 185,349,144	\$ 9,382,433	\$ 68,427,771	\$ 263,159,348
Receivables:				
Taxes	36,525,949	4,309,223	-	40,835,172
State shared revenue receivable	3,855,822	-	-	3,855,822
Interest	1,268,412	13,839	97,607	1,379,858
Accounts, net of allowance for doubtful accounts	1,181,115	-	34,697	1,215,812
Loans	9,838,812	-	-	9,838,812
Due from federal, state and other governmental units	27,829,444	-	-	27,829,444
Due from other funds	44,703	-	-	44,703
Due from fiduciary funds	148,787	-	-	148,787
Inventory	708,559	-	-	708,559
Prepaid items	125,162	-	74,712	199,874
Restricted cash and investments	2,826,309	-	-	2,826,309
Total assets	<u>\$ 269,702,218</u>	<u>\$ 13,705,495</u>	<u>\$ 68,634,787</u>	<u>\$ 352,042,500</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)				
Liabilities				
Accounts payable	\$ 11,416,962	\$ -	\$ 2,489,967	\$ 13,906,929
Accrued payroll	1,831,859	-	-	1,831,859
Retainage payable	261,527	-	92,479	354,006
Claims payable	178,303	-	-	178,303
Unearned revenue	103,281	-	-	103,281
Compensated absences	151,973	-	-	151,973
Due to federal, state and other governmental units	1,769,575	-	-	1,769,575
Due to other funds	6,560,642	208,184	-	6,768,826
Other liabilities	3,243,241	-	-	3,243,241
Total liabilities	<u>25,517,363</u>	<u>208,184</u>	<u>2,582,446</u>	<u>28,307,993</u>
Deferred Inflows of Resources				
Property taxes levied for a future period	26,982,641	4,286,876	-	31,269,517
Unavailable other taxes	3,083,015	-	-	3,083,015
Unavailable intergovernmental revenue	21,379,284	-	-	21,379,284
Unavailable accounts receivable	1,071,048	-	-	1,071,048
Total deferred inflows of resources	<u>52,515,988</u>	<u>4,286,876</u>	<u>-</u>	<u>56,802,864</u>
Fund Balances (Deficits)				
Nonspendable	833,721	-	74,712	908,433
Restricted	160,995,938	9,210,435	6,264,471	176,470,844
Committed	32,771,152	-	59,713,158	92,484,310
Unassigned	(2,931,944)	-	-	(2,931,944)
Total fund balances (deficits)	<u>191,668,867</u>	<u>9,210,435</u>	<u>66,052,341</u>	<u>266,931,643</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 269,702,218</u>	<u>\$ 13,705,495</u>	<u>\$ 68,634,787</u>	<u>\$ 352,042,500</u>

DuPage County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2022

D-2

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Funds
Revenues				
Taxes:				
Property taxes	\$ 27,631,660	\$ 4,316,623	\$ -	\$ 31,948,283
Other tax	35,728,729	-	-	35,728,729
Fees, licenses and permits	3,409,681	-	-	3,409,681
Charges for services	15,448,930	-	1,014,751	16,463,681
Intergovernmental revenue	78,251,826	683,201	425,055	79,360,082
Fines and forfeitures	295,036	-	-	295,036
Investment income (loss)	286,084	43,714	58,255	388,053
Miscellaneous	10,494,826	10,138	-	10,504,964
Total revenues	171,546,772	5,053,676	1,498,061	178,098,509
Expenditures				
Current:				
General government	11,423,817	-	1,922,454	13,346,271
Public safety	2,679,218	-	-	2,679,218
Public health	5,043,690	-	-	5,043,690
Highway, streets and bridges	28,937,764	-	7,661	28,945,425
Public services	40,798,012	-	-	40,798,012
Judicial	9,565,249	-	-	9,565,249
Conservation and recreation	6,465,412	-	-	6,465,412
Public works	-	283,830	-	283,830
Debt service:				
Principal	125,571	13,495,000	-	13,620,571
Interest	65,462	5,088,803	-	5,154,265
Fiscal agent fees	-	3,850	-	3,850
Capital outlay	18,491,233	-	6,574,634	25,065,867
Total expenditures	123,595,428	18,871,483	8,504,749	150,971,660
Excess (deficiency) of revenues over expenditures	47,951,344	(13,817,807)	(7,006,688)	27,126,849
Other Financing Sources (Uses)				
Transfers in	14,069,118	9,897,316	37,616,044	61,582,478
Transfers out	(14,781,971)	(448,524)	-	(15,230,495)
Lease proceeds	715,100	-	-	715,100
Sale of capital assets	63,899	-	-	63,899
Total other financing sources (uses)	66,146	9,448,792	37,616,044	47,130,982
Net change in fund balances	48,017,490	(4,369,015)	30,609,356	74,257,831
Fund Balances, Beginning	143,651,377	13,579,450	35,442,985	192,673,812
Fund Balances, Ending	\$ 191,668,867	\$ 9,210,435	\$ 66,052,341	\$ 266,931,643

DuPage County, Illinois

Non-Major Governmental Funds

Special Revenue Funds (Budgeted Funds Only)
--

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

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

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

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

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

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

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

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

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

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

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

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

DuPage County, Illinois

Non-Major Governmental Funds

Special Revenue Funds (Budgeted Funds Only)
--

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

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

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

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

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

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

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

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

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

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

DuPage County, Illinois

Non-Major Governmental Funds

Special Revenue Funds (Budgeted Funds Only)
--

Circuit Court Clerk Operations and Administration - This fund was established to account for court supervision fees allocated to the Circuit Court Clerk to be used for general operating expenses of the Circuit Court Clerk Office.

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

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

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

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

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

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

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

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

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

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

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

DuPage County, Illinois
Non-Major Governmental Funds

Special Revenue Funds (Budgeted Funds Only)
--

Wetland Mitigation Banks - This fund was established to account for application fees received for permitted wetland impacts and expenses incurred to accommodate the mitigation of designated wetland property supplanted by development under the DuPage County Countywide Stormwater and Floodplain Ordinance.

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

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

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

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

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

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

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

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

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

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

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

DuPage County, Illinois

Non-Major Governmental Funds

Special Revenue Funds (Budgeted Funds Only)
--

U.S. Department of Energy - This fund was established to account for funds received directly from the Federal Government and spent on Weatherization Assistance for Low-Income Persons Program Grants, which focus on improving home energy efficiency for low-income families through the most cost-effective measures possible.

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

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

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

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

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

DuPage County, Illinois

Non-Major Governmental Funds

Special Revenue Funds (Budgeted Funds Only)
--

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

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

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

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

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

Illinois 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)
--

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

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

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

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

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

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

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

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

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

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

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

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

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.

DuPage County, Illinois

Non-Major Governmental Funds

Special Revenue Funds (Budgeted Funds Only)
--

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

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

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2022

E-1

	Department of Housing and Urban Development Fund	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Insurance Fund	Stormwater Management Fund	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fund
Assets												
Cash and investments	\$ 67,374	\$ 5,350,428	\$ 3,958,631	\$ 9,770,954	\$ 2,105,320	\$ 7,299,396	\$ 23,317,531	\$ 1,432,604	\$ 85,135	\$ 585,897	\$ 299,166	\$ 63,849
Receivables:												
Taxes	-	2,411,682	2,629,851	5,181,498	3,521,032	3,018,140	9,456,262	-	-	-	-	-
State shared revenue receivable	-	-	-	100,560	-	-	-	-	-	-	-	-
Interest	851,937	-	-	25,547	5,613	14,317	60,014	3,583	213	1,506	766	165
Accounts, net of allowance for doubtful accounts	-	17,853	13,209	-	-	-	-	-	-	-	-	-
Loans	9,838,812	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	19,026,859	16,773	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	1,030	-	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-	-	-	39,478	1,052	-	1,724	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	10,268	-	-	-	-	-	13,705	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-	-	1,916,503	-	-	-	-	-
Total assets	\$ 29,795,250	\$ 7,796,736	\$ 6,601,691	\$ 15,078,559	\$ 5,631,965	\$ 10,332,883	\$ 34,764,015	\$ 1,475,665	\$ 86,400	\$ 587,403	\$ 301,656	\$ 64,014
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)												
Liabilities												
Accounts payable	\$ 659,581	\$ -	\$ -	\$ -	\$ -	\$ 2,181,035	\$ 1,459,873	\$ -	\$ -	\$ -	\$ -	\$ 18,316
Accrued payroll	66,342	151,180	113,287	-	-	18,091	189,385	-	-	1,009	-	-
Retainage payable	-	-	-	-	-	-	26,457	-	-	-	-	-
Claims payable	-	-	-	-	-	178,303	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-
Compensated absences	3,242	-	-	-	-	-	39,078	-	-	-	-	-
Due to federal, state and other governmental units	605,518	-	-	-	-	-	234,753	-	-	-	-	-
Due to other funds	1,678,678	-	-	-	-	-	56,723	-	-	-	-	-
Other liabilities	19,096	-	-	8,332	(48,005)	6,044	1,957,488	-	-	77	3,413	-
Total liabilities	3,032,457	151,180	113,287	8,332	(48,005)	2,383,473	3,963,757	-	-	1,086	3,413	18,316
Deferred Inflows of Resources												
Property taxes levied for a future period	-	2,392,783	2,615,414	5,151,000	3,500,000	3,000,000	9,400,000	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	16,049,348	-	-	-	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	16,049,348	2,392,783	2,615,414	5,151,000	3,500,000	3,000,000	9,400,000	-	-	-	-	-
Fund Balances (Deficits)												
Nonspendable	10,268	-	-	-	-	-	13,705	-	-	-	-	-
Restricted	10,703,177	5,252,773	3,872,990	9,919,227	2,179,970	-	-	1,475,665	86,400	586,317	298,243	45,698
Committed	-	-	-	-	-	4,949,410	21,386,553	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	10,713,445	5,252,773	3,872,990	9,919,227	2,179,970	4,949,410	21,400,258	1,475,665	86,400	586,317	298,243	45,698
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 29,795,250	\$ 7,796,736	\$ 6,601,691	\$ 15,078,559	\$ 5,631,965	\$ 10,332,883	\$ 34,764,015	\$ 1,475,665	\$ 86,400	\$ 587,403	\$ 301,656	\$ 64,014

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2022

E-1

	Stormwater Variance Fund	Recorder Geographic Information Systems Fund	Geographic Information Systems Fund	Sheriff's Basic Correctional Officers Academy Fund	Building, Zoning and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund	OHSEM Community Education and Volunteer Outreach Program Fund	DuPage Care Center Foundation Funded Projects Fund	Coroner's Fee Fund	Circuit Court Clerk Operations and Administration Fund	Juvenile Transportation Fund
Assets												
Cash and investments	\$ 415,062	\$ 1,043,000	\$ 2,753,019	\$ 267,746	\$ 9,222,553	\$ 307,189	\$ -	\$ 10,623	\$ 23,783	\$ 596,588	\$ 2,079,375	\$ 3,298,713
Receivables:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	909,755
State shared revenue receivable	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,071	2,631	7,093	705	17,144	796	-	27	61	1,503	591	8,551
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	212	10,896	-	-	-	-	-	-	-	-	77,575
Due from other funds	-	-	-	-	244	-	-	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-	6,972	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	31,980	-	-	-	-	-	-	-
Restricted cash and investments	-	-	-	-	451,005	-	-	-	-	-	-	-
Total assets	\$ 416,133	\$ 1,045,843	\$ 2,771,008	\$ 268,451	\$ 9,722,926	\$ 314,957	\$ -	\$ 10,650	\$ 23,844	\$ 598,091	\$ 2,079,966	\$ 4,294,594
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)												
Liabilities												
Accounts payable	\$ -	\$ -	\$ 67,137	\$ 61,635	\$ 12,461	\$ 100	\$ -	\$ -	\$ -	\$ 6,702	\$ -	\$ 1,290
Accrued payroll	-	3,662	63,317	1,840	110,077	8,258	-	-	-	-	-	26,999
Retainage payable	-	-	-	-	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-
Compensated absences	-	-	2,451	-	16,723	-	-	-	-	-	-	3,349
Due to federal, state and other governmental units	-	-	-	-	195	-	-	-	-	-	-	41,036
Due to other funds	-	20,763	244	-	34,689	-	7,319	-	-	-	3,849	-
Other liabilities	-	657	19,137	697	484,939	1,494	-	-	-	-	958	8,593
Total liabilities	-	25,082	152,286	64,172	659,084	9,852	7,319	-	-	6,702	4,807	81,267
Deferred Inflows of Resources												
Property taxes levied for a future period	-	-	-	-	-	-	-	-	-	-	-	904,234
Unavailable other taxes	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	-	-	-	-	-	904,234
Fund Balances (Deficits)												
Nonspendable	-	-	-	-	31,980	-	-	-	-	-	-	-
Restricted	-	1,020,761	2,618,722	204,279	6,281,862	305,105	-	10,650	23,844	591,389	2,075,159	3,309,093
Committed	416,133	-	-	-	2,750,000	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(7,319)	-	-	-	-	-
Total fund balances (deficits)	416,133	1,020,761	2,618,722	204,279	9,063,842	305,105	(7,319)	10,650	23,844	591,389	2,075,159	3,309,093
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 416,133	\$ 1,045,843	\$ 2,771,008	\$ 268,451	\$ 9,722,926	\$ 314,957	\$ -	\$ 10,650	\$ 23,844	\$ 598,091	\$ 2,079,966	\$ 4,294,594

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2022

E-1

	PD Records Automation Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund	Motor Fuel Tax Fund	Animal Care and Control Fund	Law Library Fund	Probation and Court Services Fund	Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund	Environmental Related Public Works Projects Fund	Wetland Mitigation Banks Fund
Assets												
Cash and investments	\$ 16,071	\$ 222,658	\$ 23,562,321	\$ 50,586,095	\$ 4,582,415	\$ 128,452	\$ 4,400,739	\$ 775,348	\$ 3,211,284	\$ 510,866	\$ 1,726	\$ 7,551,140
Receivables:												
Taxes	-	-	9,378,519	-	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	3,755,262	-	-	-	-	-	-	-	-
Interest	-	566	57,234	129,148	11,767	313	11,552	2,004	8,286	1,301	-	19,496
Accounts, net of allowance for doubtful accounts	-	-	993,118	143,792	-	-	-	-	13,143	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	50,630	559,816	384,792	-	-	-	-	1,511	-	-	-
Due from other funds	-	-	18,817	-	-	-	-	-	20,763	-	-	-
Due from fiduciary funds	238	-	-	-	-	-	22,716	21,218	-	39,956	-	-
Inventory	-	-	708,559	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	31,980	-	-	-	-	-	-	-	-	-
Restricted cash and investments	-	-	458,801	-	-	-	-	-	-	-	-	-
Total assets	\$ 16,309	\$ 273,854	\$ 35,769,165	\$ 54,999,089	\$ 4,594,182	\$ 128,765	\$ 4,435,007	\$ 798,570	\$ 3,254,987	\$ 552,123	\$ 1,726	\$ 7,570,636
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)												
Liabilities												
Accounts payable	\$ -	\$ -	\$ 1,925,582	\$ 3,204,618	\$ 48,806	\$ 913	\$ 76,644	\$ 8,724	\$ 27,378	\$ 183,326	\$ -	\$ -
Accrued payroll	-	14,153	449,662	-	75,935	9,216	-	-	19,693	-	-	-
Retainage payable	-	-	26,826	159,978	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-
Compensated absences	-	3,748	39,556	-	7,105	-	-	-	1,513	-	-	-
Due to federal, state and other governmental units	-	-	127,097	378,437	1,001	8	-	-	-	-	-	-
Due to other funds	-	5,667	48,082	-	-	-	11,667	-	-	-	-	-
Other liabilities	-	4,215	612,022	-	21,084	2,014	-	-	6,654	-	-	-
Total liabilities	-	27,783	3,228,827	3,743,033	153,931	12,151	88,311	8,724	55,238	183,326	-	-
Deferred Inflows of Resources												
Property taxes levied for a future period	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	3,083,015	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	473,279	384,792	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	927,256	143,792	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	4,483,550	528,584	-	-	-	-	-	-	-	-
Fund Balances (Deficits)												
Nonspendable	-	-	740,539	-	-	-	-	-	-	-	-	-
Restricted	16,309	246,071	25,316,249	50,727,472	4,440,251	116,614	4,346,696	789,846	3,199,749	368,797	1,726	7,570,636
Committed	-	-	2,000,000	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	16,309	246,071	28,056,788	50,727,472	4,440,251	116,614	4,346,696	789,846	3,199,749	368,797	1,726	7,570,636
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 16,309	\$ 273,854	\$ 35,769,165	\$ 54,999,089	\$ 4,594,182	\$ 128,765	\$ 4,435,007	\$ 798,570	\$ 3,254,987	\$ 552,123	\$ 1,726	\$ 7,570,636

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2022

E-1

	Danada Wetland Mitigation Bank Fund	Dunham Wetland Mitigation Bank Fund	Oak Meadows Wetland Mitigation Bank Fund	Township Project Reimbursement Fund	Century Hill Light Service Area Fund	Child Support Maintenance Fund	Federal Drug S.A. 1417 Fund	State Fund S.A.1418 Fund	Federal Drug 1417 Justice Fund	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Circuit Court Clerk Electronic Citation Fund
Assets												
Cash and investments	\$ 512,604	\$ 133,143	\$ 34	\$ 616,241	\$ 114,619	\$ 272,579	\$ 132,765	\$ 272,079	\$ 168,713	\$ 115,566	\$ 44,148	\$ 864,145
Receivables:												
Taxes	-	-	-	-	19,210	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1,323	344	-	-	296	-	-	-	-	-	113	2,178
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	3,849	-	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-	-	-	-	-	-	-	15,433
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 513,927	\$ 133,487	\$ 34	\$ 616,241	\$ 134,125	\$ 276,428	\$ 132,765	\$ 272,079	\$ 168,713	\$ 115,566	\$ 44,261	\$ 881,756
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)												
Liabilities												
Accounts payable	\$ 29,715	\$ -	\$ -	\$ 499,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-	-	-	-	-	-	-
Retainage payable	48,266	-	-	-	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	77,981	-	-	499,828	-	-	-	-	-	-	-	-
Deferred Inflows of Resources												
Property taxes levied for a future period	-	-	-	-	19,210	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	19,210	-	-	-	-	-	-	-
Fund Balances (Deficits)												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	435,946	133,487	34	116,413	114,915	276,428	132,765	272,079	168,713	115,566	44,261	881,756
Committed	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	435,946	133,487	34	116,413	114,915	276,428	132,765	272,079	168,713	115,566	44,261	881,756
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 513,927	\$ 133,487	\$ 34	\$ 616,241	\$ 134,125	\$ 276,428	\$ 132,765	\$ 272,079	\$ 168,713	\$ 115,566	\$ 44,261	\$ 881,756

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2022

E-1

	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	U.S. Election Assistance Fund	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund	Attorney General - State of Illinois Fund	Illinois Department on Aging Fund
Assets												
Cash and investments	\$ 1,126,358	\$ 13,849	\$ 77,961	\$ -	\$ 30,987	\$ 98,911	\$ 2,165	\$ -	\$ -	\$ -	\$ 22,979	\$ 1,987,749
Receivables:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2,858	-	-	-	-	-	-	-	-	-	-	-
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	69,616	2,950,105	-	356,817	821,414	241,560	-	26,671	1,586,203	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	36,079	-	-	-	-	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,129,216</u>	<u>\$ 83,465</u>	<u>\$ 3,064,145</u>	<u>\$ -</u>	<u>\$ 387,804</u>	<u>\$ 920,325</u>	<u>\$ 243,725</u>	<u>\$ -</u>	<u>\$ 26,671</u>	<u>\$ 1,586,203</u>	<u>\$ 22,979</u>	<u>\$ 1,987,749</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)												
Liabilities												
Accounts payable	\$ -	\$ 27,063	\$ 419,455	\$ -	\$ 7,435	\$ 413,630	\$ -	\$ -	\$ -	\$ 29,844	\$ -	\$ 18,519
Accrued payroll	-	11,159	92,303	-	34,938	95,781	2,165	-	-	-	1,658	225,103
Retainage payable	-	-	-	-	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	2,097	-	-	-	-	-	-	-	21,550	-
Compensated absences	-	-	616	-	-	12,836	-	-	-	-	-	21,756
Due to federal, state and other governmental units	-	-	381,513	-	-	-	-	-	-	-	-	17
Due to other funds	-	36,020	1,959,927	16,500	229,458	325,057	241,560	-	26,671	1,460,742	-	-
Other liabilities	-	4,494	21,225	-	232	29,728	-	-	-	-	(229)	65,374
Total liabilities	<u>-</u>	<u>78,736</u>	<u>2,877,136</u>	<u>16,500</u>	<u>272,063</u>	<u>877,032</u>	<u>243,725</u>	<u>-</u>	<u>26,671</u>	<u>1,490,586</u>	<u>22,979</u>	<u>330,769</u>
Deferred Inflows of Resources												
Property taxes levied for a future period	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	69,616	2,479,451	-	271,655	89,078	49,691	-	-	38,296	-	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>69,616</u>	<u>2,479,451</u>	<u>-</u>	<u>271,655</u>	<u>89,078</u>	<u>49,691</u>	<u>-</u>	<u>-</u>	<u>38,296</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)												
Nonspendable	-	-	36,079	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	57,321	-	1,656,980
Committed	1,129,216	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(64,887)	(2,328,521)	(16,500)	(155,914)	(45,785)	(49,691)	-	-	-	-	-
Total fund balances (deficits)	<u>1,129,216</u>	<u>(64,887)</u>	<u>(2,292,442)</u>	<u>(16,500)</u>	<u>(155,914)</u>	<u>(45,785)</u>	<u>(49,691)</u>	<u>-</u>	<u>-</u>	<u>57,321</u>	<u>-</u>	<u>1,656,980</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 1,129,216</u>	<u>\$ 83,465</u>	<u>\$ 3,064,145</u>	<u>\$ -</u>	<u>\$ 387,804</u>	<u>\$ 920,325</u>	<u>\$ 243,725</u>	<u>\$ -</u>	<u>\$ 26,671</u>	<u>\$ 1,586,203</u>	<u>\$ 22,979</u>	<u>\$ 1,987,749</u>

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2022

E-1

	Illinois Department of Public Health 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	Illinois Association of Community Action Agencies Fund	DuPage Animal Friends Fund	Resource Innovations Fund	Stormwater Capital Reserve	National Opioid Settlement	Local Law Drug Enforcement
Assets												
Cash and investments	\$ 18,894	\$ -	\$ 11,108	\$ 7,067	\$ 18,467	\$ 32,857	\$ -	\$ 5,052,046	\$ 31,173	\$ 139,480	\$ 626,228	\$ 46,140
Receivables:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
State shared revenue receivable	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	13,094	-	-	-	-	360	806	-
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	8,130	208,829	86,224	-	-	-	-	108,665	-	1,222,473	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-
Due from fiduciary funds	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	1,150	-	-	-	-	-	-	-	-
Restricted cash and investments	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 18,894	\$ 8,130	\$ 219,937	\$ 94,441	\$ 31,561	\$ 32,857	\$ -	\$ 5,052,046	\$ 139,838	\$ 139,840	\$ 1,849,507	\$ 46,140
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)												
Liabilities												
Accounts payable	\$ -	\$ 960	\$ 5,298	\$ 14,590	\$ -	\$ 2,841	\$ -	\$ 2,243	\$ 40	\$ -	\$ -	\$ -
Accrued payroll	-	-	11,780	6,854	15	1,031	-	579	23,489	-	-	-
Retainage payable	-	-	-	-	-	-	-	-	-	-	-	-
Claims payable	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	18,865	-	-	-	-	28,604	-	17,565	-	-	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	-	-	-
Due to federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	7,410	209,933	71,058	-	-	-	-	108,625	-	-	-
Other liabilities	-	-	3,267	1,930	9	322	-	44	7,684	-	-	-
Total liabilities	18,865	8,370	230,278	94,432	24	32,798	-	20,431	139,838	-	-	-
Deferred Inflows of Resources												
Property taxes levied for a future period	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable other taxes	-	-	-	-	-	-	-	-	-	-	-	-
Unavailable intergovernmental revenue	-	6,330	175,401	69,699	-	-	-	-	-	-	1,222,473	-
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	6,330	175,401	69,699	-	-	-	-	-	-	1,222,473	-
Fund Balances (Deficits)												
Nonspendable	-	-	-	1,150	-	-	-	-	-	-	-	-
Restricted	29	-	-	-	31,537	59	-	5,031,615	-	-	627,034	46,140
Committed	-	-	-	-	-	-	-	-	-	139,840	-	-
Unassigned	-	(6,570)	(185,742)	(70,840)	-	-	-	-	-	-	-	-
Total fund balances (deficits)	29	(6,570)	(185,742)	(69,690)	31,537	59	-	5,031,615	-	139,840	627,034	46,140
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 18,894	\$ 8,130	\$ 219,937	\$ 94,441	\$ 31,561	\$ 32,857	\$ -	\$ 5,052,046	\$ 139,838	\$ 139,840	\$ 1,849,507	\$ 46,140

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Special Revenue Funds
November 30, 2022

E-1

	Sheriff Commissary	Federal Law Enforcement Treasury	Drug Traffic Prevention State	Sheriff Investigative	Sheriff Sex Offender	Violent Offender Against Youth	Federal Law Enforcement Justice	Sale in Error Interest	Miscellaneous Local Grants	Total Nonmajor Special Revenue Funds
Assets										
Cash and investments	\$ 1,506,659	\$ 638,606	\$ 42,747	\$ 52,921	\$ 10,915	\$ 585	\$ 418	\$ 599,118	\$ 3,069	\$ 185,349,144
Receivables:										
Taxes	-	-	-	-	-	-	-	-	-	36,525,949
State shared revenue receivable	-	-	-	-	-	-	-	-	-	3,855,822
Interest	-	-	-	-	-	-	-	1,539	-	1,268,412
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	1,181,115
Loans	-	-	-	-	-	-	-	-	-	9,838,812
Due from federal, state and other governmental units	-	-	-	-	-	-	-	-	13,673	27,829,444
Due from other funds	-	-	-	-	-	-	-	-	-	44,703
Due from fiduciary funds	-	-	-	-	-	-	-	-	-	148,787
Inventory	-	-	-	-	-	-	-	-	-	708,559
Prepaid items	-	-	-	-	-	-	-	-	-	125,162
Restricted cash and investments	-	-	-	-	-	-	-	-	-	2,826,309
Total assets	\$ 1,506,659	\$ 638,606	\$ 42,747	\$ 52,921	\$ 10,915	\$ 585	\$ 418	\$ 600,657	\$ 16,742	\$ 269,702,218
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)										
Liabilities										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,380	\$ 11,416,962
Accrued payroll	2,388	-	-	-	-	-	-	-	510	1,831,859
Retainage payable	-	-	-	-	-	-	-	-	-	261,527
Claims payable	-	-	-	-	-	-	-	-	-	178,303
Unearned revenue	-	-	-	-	-	-	-	-	14,600	103,281
Compensated absences	-	-	-	-	-	-	-	-	-	151,973
Due to federal, state and other governmental units	-	-	-	-	-	-	-	-	-	1,769,575
Due to other funds	-	-	-	-	-	-	-	-	-	6,560,642
Other liabilities	-	-	-	-	-	-	-	-	252	3,243,241
Total liabilities	2,388	-	-	-	-	-	-	-	16,742	25,517,363
Deferred Inflows of Resources										
Property taxes levied for a future period	-	-	-	-	-	-	-	-	-	26,982,641
Unavailable other taxes	-	-	-	-	-	-	-	-	-	3,083,015
Unavailable intergovernmental revenue	-	-	-	-	-	-	-	-	175	21,379,284
Unavailable accounts receivable	-	-	-	-	-	-	-	-	-	1,071,048
Total deferred inflows of resources	-	-	-	-	-	-	-	-	175	52,515,988
Fund Balances (Deficits)										
Nonspendable	-	-	-	-	-	-	-	-	-	833,721
Restricted	1,504,271	638,606	42,747	52,921	10,915	585	418	600,657	-	160,995,938
Committed	-	-	-	-	-	-	-	-	-	32,771,152
Unassigned	-	-	-	-	-	-	-	-	(175)	(2,931,944)
Total fund balances (deficits)	1,504,271	638,606	42,747	52,921	10,915	585	418	600,657	(175)	191,668,867
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 1,506,659	\$ 638,606	\$ 42,747	\$ 52,921	\$ 10,915	\$ 585	\$ 418	\$ 600,657	\$ 16,742	\$ 269,702,218

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Special Revenue Funds
Year Ended November 30, 2022

E-2

	Department of Housing and Urban Development Fund	Health Department IMRF Fund	Health Department FICA Fund	Illinois Municipal Retirement Fund	Social Security Fund	Tort Liability Insurance Fund	Stormwater Management Fund	Court Document Storage Fund	Crime Laboratory Fund	County Clerk Document Storage Fund	Arrestee's Medical Cost Fund	Children's Waiting Room Fund
Revenues												
Taxes:												
Property taxes	\$ -	\$ 3,171,295	\$ 2,422,048	\$ 5,109,121	\$ 3,522,909	\$ 3,038,507	\$ 9,423,773	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax	-	-	-	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	524,234	-	-	-	-	-
Charges for services	-	-	-	-	-	-	2,565	1,513,465	44,882	97,824	52,882	88
Intergovernmental revenue	11,415,065	261,472	-	1,567,606	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	17,131	12,826	30,921	8,387	(8,301)	38,939	2,672	180	1,281	593	443
Miscellaneous	633,382	-	-	-	-	-	142,774	-	-	-	-	-
Total revenues	12,048,447	3,449,898	2,434,874	6,707,648	3,531,296	3,030,206	10,132,285	1,516,137	45,062	99,105	53,475	531
Expenditures												
Current:												
General government	-	-	-	-	-	5,776,010	-	-	-	38,158	-	-
Public safety	-	-	-	-	-	-	-	-	41,809	-	-	-
Public health	-	2,886,148	2,157,542	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-	-	-	-	-	-	-	-
Public services	11,235,032	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	1,507,442	-	-	-	88,934
Conservation and recreation	-	-	-	-	-	-	6,394,080	-	-	-	-	-
Debt service:												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	229,044	-	-	-	-	-	1,596,635	-	-	-	-	-
Total expenditures	11,464,076	2,886,148	2,157,542	-	-	5,776,010	7,990,715	1,507,442	41,809	38,158	-	88,934
Excess (deficiency) of revenues over expenditures	584,371	563,750	277,332	6,707,648	3,531,296	(2,745,804)	2,141,570	8,695	3,253	60,947	53,475	(88,403)
Other Financing Sources (Uses)												
Transfers in	-	-	-	-	-	5,200,000	3,979,118	-	-	-	-	-
Transfers out	-	-	-	(7,355,000)	(4,078,500)	-	(2,043,521)	-	-	-	-	-
Lease proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(7,355,000)	(4,078,500)	5,200,000	1,935,597	-	-	-	-	-
Net change in fund balances	584,371	563,750	277,332	(647,352)	(547,204)	2,454,196	4,077,167	8,695	3,253	60,947	53,475	(88,403)
Fund Balances (Deficits), Beginning	10,129,074	4,689,023	3,595,658	10,566,579	2,727,174	2,495,214	17,323,091	1,466,970	83,147	525,370	244,768	134,101
Fund Balances (Deficits), Ending	\$ 10,713,445	\$ 5,252,773	\$ 3,872,990	\$ 9,919,227	\$ 2,179,970	\$ 4,949,410	\$ 21,400,258	\$ 1,475,665	\$ 86,400	\$ 586,317	\$ 298,243	\$ 45,698

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Special Revenue Funds
Year Ended November 30, 2022

E-2

	Stormwater Variance Fund	Recorder Geographic Information Systems Fund	Geographic Information Systems Fund	Sheriff's Basic Correctional Officers Academy Fund	Building, Zoning and Planning Fund	Neutral Site Custody Exchange Fund	Sheriff's Police Vehicle Fund	OHSEM Community Education and Volunteer Outreach Program Fund	DuPage Care Center Foundation Funded Projects Fund	Coroner's Fee Fund	Circuit Court Clerk Operations and Administrations Fund	Juvenile Transportation Fund
Revenues												
Taxes:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 924,771
Other tax	-	-	-	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	2,288,161	-	-	-	-	-	-	-
Charges for services	2,260	113,776	2,259,728	-	456,799	192,462	-	-	-	202,360	1,261,106	1,120
Intergovernmental revenue	-	-	-	-	103,602	-	-	-	-	-	-	305,997
Fines and forfeitures	-	-	-	-	283,031	-	325	-	-	-	-	-
Investment income	1,007	2,421	6,990	419	15,722	947	-	26	58	1,238	556	7,086
Miscellaneous	-	-	-	251,454	794	-	-	-	-	-	-	904
Total revenues	3,267	116,197	2,266,718	251,873	3,148,109	193,409	325	26	58	203,598	1,261,662	1,239,878
Expenditures												
Current:												
General government	-	78,540	2,227,130	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	215,782	-	-	-	-	-	68,186	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-	-	-	-	-	-	-	-
Public services	-	-	-	-	3,346,572	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	283,679	-	-	-	-	1,032,699	1,018,924
Conservation and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Debt service:												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	78,540	2,227,130	215,782	3,346,572	283,679	-	-	-	68,186	1,032,699	1,018,924
Excess (deficiency) of revenues over expenditures	3,267	37,657	39,588	36,091	(198,463)	(90,270)	325	26	58	135,412	228,963	220,954
Other Financing Sources (Uses)												
Transfers in	-	-	-	-	2,750,000	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Lease proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	2,750,000	-	-	-	-	-	-	-
Net change in fund balances	3,267	37,657	39,588	36,091	2,551,537	(90,270)	325	26	58	135,412	228,963	220,954
Fund Balances (Deficits), Beginning	412,866	983,104	2,579,134	168,188	6,512,305	395,375	(7,644)	10,624	23,786	455,977	1,846,196	3,088,139
Fund Balances (Deficits), Ending	\$ 416,133	\$ 1,020,761	\$ 2,618,722	\$ 204,279	\$ 9,063,842	\$ 305,105	\$ (7,319)	\$ 10,650	\$ 23,844	\$ 591,389	\$ 2,075,159	\$ 3,309,093

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Special Revenue Funds
Year Ended November 30, 2022

E-2

	PD Records Automation Fund	Drug Court and MICAP Fund	Local Gasoline Tax Fund	Motor Fuel Tax Fund	Animal Care and Control Fund	Law Library Fund	Probation and Court Services Fund	Tax Sale Automation Fund	Recorder Document Storage Fund	Court Automation Fund	Environment Related Public Works Project Fund	Wetland Mitigation Banks Fund
Revenues												
Taxes:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax	-	-	35,728,729	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	597,286	-	-	-	-	-	-	-	-	-
Charges for services	7,065	8,064	1,298,233	-	2,544,793	403,169	726,477	21,218	1,345,647	1,521,177	-	389,832
Intergovernmental revenue	-	190,615	535,011	36,243,055	-	-	1,330	-	-	-	-	-
Fines and forfeitures	-	-	-	-	6,621	-	-	-	-	-	-	-
Investment income	-	911	8,142	81,471	10,825	452	11,458	1,852	6,448	2,767	-	17,839
Miscellaneous	-	-	1,352,240	-	21,653	-	2,880	35,258	-	-	-	-
Total revenues	7,065	199,590	39,519,641	36,324,526	2,583,892	403,621	742,145	58,328	1,352,095	1,523,944	-	407,671
Expenditures												
Current:												
General government	-	-	-	-	2,305,005	-	-	21,364	663,870	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	18,736,450	9,701,290	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	343,201	-	-	-	447,581	882,848	-	-	1,683,699	-	-
Conservation and recreation	-	-	-	-	-	-	-	-	-	-	-	4,200
Debt service:												
Principal	-	-	-	-	-	-	-	-	7,896	-	-	-
Interest	-	-	-	-	-	-	-	-	2,099	-	-	-
Capital outlay	-	-	5,017,570	10,301,303	-	-	-	-	-	-	-	-
Total expenditures	-	343,201	23,754,020	20,002,593	2,305,005	447,581	882,848	21,364	673,865	1,683,699	-	4,200
Excess (deficiency) of revenues over expenditures	7,065	(143,611)	15,765,621	16,321,933	278,887	(43,960)	(140,703)	36,964	678,230	(159,755)	-	403,471
Other Financing Sources (Uses)												
Transfers in	-	-	2,000,000	-	-	-	-	-	-	-	-	-
Transfers out	-	-	(986,999)	-	-	-	-	-	-	-	-	-
Lease proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	63,899	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	1,076,900	-	-	-	-	-	-	-	-	-
Net change in fund balances	7,065	(143,611)	16,842,521	16,321,933	278,887	(43,960)	(140,703)	36,964	678,230	(159,755)	-	403,471
Fund Balances (Deficits), Beginning	9,244	389,682	11,214,267	34,405,539	4,161,364	160,574	4,487,399	752,882	2,521,519	528,552	1,726	7,167,165
Fund Balances (Deficits), Ending	\$ 16,309	\$ 246,071	\$ 28,056,788	\$ 50,727,472	\$ 4,440,251	\$ 116,614	\$ 4,346,696	\$ 789,846	\$ 3,199,749	\$ 368,797	\$ 1,726	\$ 7,570,636

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Special Revenue Funds
Year Ended November 30, 2022

E-2

	Danada Wetland Mitigation Banks Fund	Dunham Wetland Mitigation Banks Fund	Oak Meadows Wetland Mitigation Banks Fund	Township Project Reimbursement Fund	Century Hill Light Service Area Fund	Child Support Maintenance Fund	Federal Drug S.A. 1417 Fund	State Fund S.A. 1418 Fund	Federal Drug 1417 Justice Fund	Money Laundering Forfeitures Fund	State's Attorney Records Automation Fund	Circuit Court Clerk Electronic Citation Fund
Revenues												
Taxes:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 19,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax	-	-	-	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	203,795	1,582	108,403	-	-	11,755	461,037
Intergovernmental revenue	-	-	-	528,484	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	3,453	-	-
Investment income	1,311	327	313	-	207	-	-	-	-	-	76	1,706
Miscellaneous	-	-	-	-	1,665	-	-	-	-	-	-	-
Total revenues	1,311	327	313	528,484	21,108	203,795	1,582	108,403	-	3,453	11,831	462,743
Expenditures												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	499,828	196	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	249,892	20,518	5,687	4,875	7,822	-	463,000
Conservation and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Debt service:												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	50,221	-	53,788	-	-	-	-	-	-	-	-	-
Total expenditures	50,221	-	53,788	499,828	196	249,892	20,518	5,687	4,875	7,822	-	463,000
Excess (deficiency) of revenues over expenditures	(48,910)	327	(53,475)	28,656	20,912	(46,097)	(18,936)	102,716	(4,875)	(4,369)	11,831	(257)
Other Financing Sources (Uses)												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Lease proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	(48,910)	327	(53,475)	28,656	20,912	(46,097)	(18,936)	102,716	(4,875)	(4,369)	11,831	(257)
Fund Balances (Deficits), Beginning	484,856	133,160	53,509	87,757	94,003	322,525	151,701	169,363	173,588	119,935	32,430	882,013
Fund Balances (Deficits), Ending	\$ 435,946	\$ 133,487	\$ 34	\$ 116,413	\$ 114,915	\$ 276,428	\$ 132,765	\$ 272,079	\$ 168,713	\$ 115,566	\$ 44,261	\$ 881,756

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Special Revenue Funds
Year Ended November 30, 2022

E-2

	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	U.S. Election Assistance Fund	Environmental Protection Agency Fund	Illinois Department of Commerce and Economic Opportunity Fund	Attorney General - State of Illinois Fund	Illinois Department on Aging Fund
Revenues												
Taxes:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax	-	-	-	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	187,591	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	202,599	10,161,421	-	671,496	5,882,727	323,771	246,513	67,373	3,256,476	32,149	5,053,123
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	2,185	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	37,430	-	15,000	89,380	-	-	-	-	-	451,282
Total revenues	189,776	202,599	10,198,851	-	686,496	5,972,107	323,771	246,513	67,373	3,256,476	32,149	5,504,405
Expenditures												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	543,840	-	24,114	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-	-	-	-	-	-	-	-
Public services	-	245,234	11,846,880	-	-	5,593,158	272,950	96,773	-	3,279,743	-	4,407,289
Judicial	-	-	850,568	-	272,996	-	-	-	-	-	32,149	-
Conservation and recreation	2,702	-	-	-	-	-	-	-	64,430	-	-	-
Debt service:												
Principal	-	-	-	-	-	117,675	-	-	-	-	-	-
Interest	-	-	-	-	-	63,363	-	-	-	-	-	-
Capital outlay	-	-	58,575	-	136,970	715,100	-	149,740	-	-	-	-
Total expenditures	2,702	245,234	12,756,023	-	953,806	6,489,296	297,064	246,513	64,430	3,279,743	32,149	4,407,289
Excess (deficiency) of revenues over expenditures	187,074	(42,635)	(2,557,172)	-	(267,310)	(517,189)	26,707	-	2,943	(23,267)	-	1,097,116
Other Financing Sources (Uses)												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(221,085)	-	-	-	-	-	-
Lease proceeds	-	-	-	-	-	715,100	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	494,015	-	-	-	-	-	-
Net change in fund balances	187,074	(42,635)	(2,557,172)	-	(267,310)	(23,174)	26,707	-	2,943	(23,267)	-	1,097,116
Fund Balances (Deficits), Beginning	942,142	(22,252)	264,730	(16,500)	111,396	(22,611)	(76,398)	-	(2,943)	80,588	-	559,864
Fund Balances (Deficits), Ending	\$ 1,129,216	\$ (64,887)	\$ (2,292,442)	\$ (16,500)	\$ (155,914)	\$ (45,785)	\$ (49,691)	\$ -	\$ -	\$ 57,321	\$ -	\$ 1,656,980

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Special Revenue Funds
Year Ended November 30, 2022

E-2

	Illinois Department of Public Health 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	Illinois Association of Community Action Agencies Fund	DuPage Animal Friends Fund	Resource Innovations Fund	Stormwater Capital Reserve	National Opioid Settlement	Local Law Drug Enforcement
Revenues												
Taxes:												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other tax	-	-	-	-	-	-	-	-	-	-	-	-
Fees, licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	30,724	560,786	212,660	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	1,606
Investment income	-	-	-	151	83	-	-	(3,651)	-	(160)	(952)	-
Miscellaneous	-	-	-	-	-	61,857	90	5,093,422	116,915	-	627,986	-
Total revenues	-	30,724	560,786	212,811	83	61,857	90	5,089,771	116,915	(160)	627,034	1,606
Expenditures												
Current:												
General government	-	-	247,272	-	-	-	-	62,859	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	-	-	-	-	-	-	-	-	-	-	-
Public services	-	-	-	282,483	2,186	59,134	90	-	116,915	-	-	-
Judicial	-	30,927	328,668	-	-	-	-	-	-	-	-	-
Conservation and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Debt service:												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	182,287	-	-	-	-	-	-	-	-	-
Total expenditures	-	30,927	758,227	282,483	2,186	59,134	90	62,859	116,915	-	-	-
Excess (deficiency) of revenues over expenditures	-	(203)	(197,441)	(69,672)	(2,103)	2,723	-	5,026,912	-	(160)	627,034	1,606
Other Financing Sources (Uses)												
Transfers in	-	-	-	-	-	-	-	-	-	140,000	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Lease proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	140,000	-	-
Net change in fund balances	-	(203)	(197,441)	(69,672)	(2,103)	2,723	-	5,026,912	-	139,840	627,034	1,606
Fund Balances (Deficits), Beginning	29	(6,367)	11,699	(18)	33,640	(2,664)	-	4,703	-	-	-	44,534
Fund Balances (Deficits), Ending	\$ 29	\$ (6,570)	\$ (185,742)	\$ (69,690)	\$ 31,537	\$ 59	\$ -	\$ 5,031,615	\$ -	\$ 139,840	\$ 627,034	\$ 46,140

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in
Fund Balances - Special Revenue Funds
Year Ended November 30, 2022

E-2

	Sheriff Commissary	Federal Law Enforcement Treasury	Drug Traffic Prevention State	Sheriff Investigative	Sheriff Sex Offender	Violent Offender Against Youth	Federal Law Enforcement Justice	Sale in Error Interest	Miscellaneous Local Grants	Total Nonmajor Special Revenue Funds
Revenues										
Taxes:										
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,631,660
Other tax	-	-	-	-	-	-	-	-	-	35,728,729
Fees, licenses and permits	-	-	-	-	-	-	-	-	-	3,409,681
Charges for services	-	-	-	-	4,675	40	-	3,060	-	15,448,930
Intergovernmental revenue	-	393,395	4,376	-	-	-	-	-	-	78,251,826
Fines and forfeitures	-	-	-	-	-	-	-	-	-	295,036
Investment income	-	-	-	-	-	-	-	781	-	286,084
Miscellaneous	1,426,375	-	-	5,767	-	-	-	102,420	23,898	10,494,826
Total revenues	1,426,375	393,395	4,376	5,767	4,675	40	-	106,261	23,898	171,546,772
Expenditures										
Current:										
General government	-	-	-	-	-	-	-	3,609	-	11,423,817
Public safety	1,610,062	154,413	9,283	6,748	3,966	-	1,015	-	-	2,679,218
Public health	-	-	-	-	-	-	-	-	-	5,043,690
Highway, streets and bridges	-	-	-	-	-	-	-	-	-	28,937,764
Public services	-	-	-	-	-	-	-	-	13,573	40,798,012
Judicial	-	-	-	-	-	-	-	-	9,140	9,565,249
Conservation and recreation	-	-	-	-	-	-	-	-	-	6,465,412
Debt service:										
Principal	-	-	-	-	-	-	-	-	-	125,571
Interest	-	-	-	-	-	-	-	-	-	65,462
Capital outlay	-	-	-	-	-	-	-	-	-	18,491,233
Total expenditures	1,610,062	154,413	9,283	6,748	3,966	-	1,015	3,609	22,713	123,595,428
Excess (deficiency) of revenues over expenditures	(183,687)	238,982	(4,907)	(981)	709	40	(1,015)	102,652	1,185	47,951,344
Other Financing Sources (Uses)										
Transfers in	-	-	-	-	-	-	-	-	-	14,069,118
Transfers out	-	-	-	-	-	-	-	(96,866)	-	(14,781,971)
Lease proceeds	-	-	-	-	-	-	-	-	-	715,100
Sale of capital assets	-	-	-	-	-	-	-	-	-	63,899
Total other financing sources (uses)	-	-	-	-	-	-	-	(96,866)	-	66,146
Net change in fund balances	(183,687)	238,982	(4,907)	(981)	709	40	(1,015)	5,786	1,185	48,017,490
Fund Balances (Deficits), Beginning	1,687,958	399,624	47,654	53,902	10,206	545	1,433	594,871	(1,360)	143,651,377
Fund Balances (Deficits), Ending	\$ 1,504,271	\$ 638,606	\$ 42,747	\$ 52,921	\$ 10,915	\$ 585	\$ 418	\$ 600,657	\$ (175)	\$ 191,668,867

DuPage County, Illinois

Department of Housing and Urban Development Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-3

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 16,863,504	\$ 11,415,065	\$ (5,448,439)	\$ 9,206,900
Miscellaneous	-	318,203	633,382	315,179	1,257,767
Total revenues	-	17,181,707	12,048,447	(5,133,260)	10,464,667
Public services:					
Personnel services:					
Salaries	2,029,382	2,902,344	1,006,591	1,895,753	1,012,140
Benefits	799,607	1,142,127	319,044	823,083	329,812
Total personnel services	2,828,989	4,044,471	1,325,635	2,718,836	1,341,952
Commodities:					
Equipment	48,627	54,640	1,212	53,428	2,298
Other commodities	37,404	42,141	1,468	40,673	934
Total commodities	86,031	96,781	2,680	94,101	3,232
Contractual services:					
Professional services	383,639	297,803	62,250	235,553	94,621
Insurance	100	200	-	200	-
Utilities	7,168	14,823	6,838	7,985	4,021
Repairs and maintenance	500	1,000	234	766	-
Rentals	4,767	10,017	3,869	6,148	3,054
Travel expenditure	48,658	70,284	17,752	52,532	4,522
Training and education	20,664	42,982	15,061	27,921	13,005
Other contractual services	19,952,137	35,935,999	9,800,713	26,135,286	7,143,945
Total contractual services	20,417,633	36,373,108	9,906,717	26,466,391	7,263,168
Total public services	23,332,653	40,514,360	11,235,032	29,279,328	8,608,352
Capital outlay	863,195	863,195	229,044	634,151	660,230
Total expenditures	24,195,848	41,377,555	11,464,076	29,913,479	9,268,582
Net change in fund balance	<u>\$ (24,195,848)</u>	<u>\$ (24,195,848)</u>	584,371	<u>\$ 24,780,219</u>	1,196,085
Fund Balance, Beginning			10,129,074		8,932,989
Fund Balance, Ending			<u>\$ 10,713,445</u>		<u>\$ 10,129,074</u>

DuPage County, Illinois

Health Department IMRF Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-4

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 3,144,231	\$ 3,144,231	\$ 3,171,295	\$ 27,064	\$ 3,364,669
Intergovernmental revenue	65,000	65,000	261,472	196,472	129,227
Investment income	3,500	3,500	17,131	13,631	3,543
Total revenues	3,212,731	3,212,731	3,449,898	237,167	3,497,439
Expenditures					
Public health:					
Salaries	3,214,231	3,214,231	2,886,148	328,083	3,225,449
Total public health	3,214,231	3,214,231	2,886,148	328,083	3,225,449
Total expenditures	3,214,231	3,214,231	2,886,148	328,083	3,225,449
Excess (deficiency) of revenues over expenditures	(1,500)	(1,500)	563,750	565,250	271,990
Other Financing Sources (Uses)					
Anticipated grants sources	750,000	750,000	-	(750,000)	-
Anticipated grants uses	(750,000)	(750,000)	-	750,000	-
Net change in fund balance	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	563,750	<u>\$ 565,250</u>	271,990
Fund Balance, Beginning			4,689,023		4,417,033
Fund Balance, Ending			<u>\$ 5,252,773</u>		<u>\$ 4,689,023</u>

DuPage County, Illinois

Health Department FICA Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-5

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 2,392,807	\$ 2,392,807	\$ 2,422,048	\$ 29,241	\$ 1,985,475
Investment income	2,800	2,800	12,826	10,026	3,046
Total revenues	<u>2,395,607</u>	<u>2,395,607</u>	<u>2,434,874</u>	<u>39,267</u>	<u>1,988,521</u>
Expenditures					
Public health:					
Salaries	2,497,807	2,497,807	2,157,542	340,265	2,178,501
Total public health	<u>2,497,807</u>	<u>2,497,807</u>	<u>2,157,542</u>	<u>340,265</u>	<u>2,178,501</u>
Total expenditures	<u>2,497,807</u>	<u>2,497,807</u>	<u>2,157,542</u>	<u>340,265</u>	<u>2,178,501</u>
Excess (deficiency) of revenues over expenditures	<u>(102,200)</u>	<u>(102,200)</u>	<u>277,332</u>	<u>379,532</u>	<u>(189,980)</u>
Other Financing Sources (Uses)					
Anticipated grants sources	400,000	400,000	-	(400,000)	-
Anticipated grants uses	<u>(400,000)</u>	<u>(400,000)</u>	<u>-</u>	<u>400,000</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ (102,200)</u>	<u>\$ (102,200)</u>	<u>277,332</u>	<u>\$ 379,532</u>	<u>(189,980)</u>
Fund Balance, Beginning			<u>3,595,658</u>		<u>3,785,638</u>
Fund Balance, Ending			<u>\$ 3,872,990</u>		<u>\$ 3,595,658</u>

Dupage County, Illinois

Illinois Municipal Retirement Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-6

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 5,105,000	\$ 5,105,000	\$ 5,109,121	\$ 4,121	\$ 5,160,259
Intergovernmental revenue	450,000	450,000	1,567,606	1,117,606	776,953
Investment income	10,000	10,000	30,921	20,921	4,692
Total revenues	5,565,000	5,565,000	6,707,648	1,142,648	5,941,904
Expenditures					
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	5,565,000	5,565,000	6,707,648	1,142,648	5,941,904
Other Financing Sources					
Transfers out	(7,355,000)	(7,355,000)	(7,355,000)	-	(5,555,000)
Total other financing sources	(7,355,000)	(7,355,000)	(7,355,000)	-	(5,555,000)
Net change in fund balance	<u>\$ (1,790,000)</u>	<u>\$ (1,790,000)</u>	(647,352)	<u>\$ 1,142,648</u>	386,904
Fund Balance, Beginning			10,566,579		10,179,675
Fund Balance, Ending			<u>\$ 9,919,227</u>		<u>\$ 10,566,579</u>

DuPage County, Illinois

Social Security Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-7

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 3,503,500	\$ 3,503,500	\$ 3,522,909	\$ 19,409	\$ 3,525,131
Investment income	5,000	5,000	8,387	3,387	289
Total revenues	<u>3,508,500</u>	<u>3,508,500</u>	<u>3,531,296</u>	<u>22,796</u>	<u>3,525,420</u>
Expenditures					
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>3,508,500</u>	<u>3,508,500</u>	<u>3,531,296</u>	<u>22,796</u>	<u>3,525,420</u>
Other Financing Sources					
Transfers out	<u>(4,078,500)</u>	<u>(4,078,500)</u>	<u>(4,078,500)</u>	<u>-</u>	<u>(3,503,500)</u>
Total other financing sources	<u>(4,078,500)</u>	<u>(4,078,500)</u>	<u>(4,078,500)</u>	<u>-</u>	<u>(3,503,500)</u>
Net change in fund balance	<u>\$ (570,000)</u>	<u>\$ (570,000)</u>	<u>(547,204)</u>	<u>\$ 22,796</u>	<u>21,920</u>
Fund Balance, Beginning			<u>2,727,174</u>		<u>2,705,254</u>
Fund Balance, Ending			<u>\$ 2,179,970</u>		<u>\$ 2,727,174</u>

DuPage County, Illinois

Tort Liability Insurance Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-8

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 3,005,000	\$ 3,005,000	\$ 3,038,507	\$ 33,507	\$ 3,009,231
Investment income	5,000	5,000	(8,301)	(13,301)	(624)
Total revenues	3,010,000	3,010,000	3,030,206	20,206	3,008,607
Expenditures					
General government:					
Personnel services:					
Salaries	328,440	332,677	330,216	2,461	246,938
Benefits	86,297	104,519	100,519	4,000	62,895
Total personnel services	414,737	437,196	430,735	6,461	309,833
Commodities:					
Other commodities	8,500	8,500	5,578	2,922	6,529
Total commodities	8,500	8,500	5,578	2,922	6,529
Contractual services:					
Professional services	377,500	677,500	417,428	260,072	432,501
Insurance	4,022,600	5,799,702	4,914,521	885,181	2,764,054
Travel expenditure	3,000	3,000	-	3,000	416
Training and education	11,100	11,100	7,309	3,791	2,955
Other contractual services	100,000	439	439	-	-
Total contractual services	4,514,200	6,491,741	5,339,697	1,152,044	3,199,926
Total general government	4,937,437	6,937,437	5,776,010	1,161,427	3,516,288
Total expenditures	4,937,437	6,937,437	5,776,010	1,161,427	3,516,288
Excess (deficiency) of revenues over expenditures	(1,927,437)	(3,927,437)	(2,745,804)	1,181,633	(507,681)
Other Financing Sources					
Transfers in	900,000	900,000	5,200,000	4,300,000	900,000
Total other financing sources	900,000	900,000	5,200,000	4,300,000	900,000
Net change in fund balance	<u>\$ (1,027,437)</u>	<u>\$ (3,027,437)</u>	2,454,196	<u>\$ 5,481,633</u>	392,319
Fund Balance, Beginning			2,495,214		2,102,895
Fund Balance, Ending			<u>\$ 4,949,410</u>		<u>\$ 2,495,214</u>

DuPage County, Illinois

Stormwater Management Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-9

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Taxes	\$ 9,402,000	\$ 9,402,000	\$ 9,423,773	\$ 21,773	\$ 9,414,641
Fees, licenses and permits	360,000	360,000	524,234	164,234	562,188
Charges for services	-	-	2,565	2,565	3,431
Fines and forfeitures	-	-	-	-	2,000
Investment income	30,000	30,000	38,939	8,939	4,596
Miscellaneous	450,200	450,200	142,774	(307,426)	285,715
Total revenues	10,242,200	10,242,200	10,132,285	(109,915)	10,272,571
Expenditures					
Highway, streets and bridges:					
Personnel services:					
Salaries	54,781	30,781	-	30,781	-
Total personnel services	54,781	30,781	-	30,781	-
Contractual services:					
Insurance	1,000	1,000	-	1,000	-
Total contractual services	1,000	1,000	-	1,000	-
Total highway, streets and bridges	55,781	31,781	-	31,781	-
Conservation and recreation:					
Personnel services:					
Salaries	2,824,025	2,913,745	2,893,926	19,819	2,736,902
Benefits	938,064	919,344	886,206	33,138	869,702
Total personnel services	3,762,089	3,833,089	3,780,132	52,957	3,606,604
Commodities:					
Equipment	25,500	27,483	19,210	8,273	24,390
Other commodities	145,500	143,517	108,647	34,870	98,471
Total commodities	171,000	171,000	127,857	43,143	122,861
Contractual services:					
Professional services	1,470,000	1,494,800	1,012,086	482,714	1,029,974
Insurance	500	8,500	6,625	1,875	3,918
Utilities	316,600	331,600	228,748	102,852	197,101
Repairs and maintenance	279,500	301,500	201,293	100,207	228,708
Rentals	35,000	35,000	19,474	15,526	17,283
Travel expenditure	8,300	8,300	2,450	5,850	2,350
Training and education	64,555	64,555	45,987	18,568	44,793
Other contractual services	1,464,573	1,347,773	969,428	378,345	822,464
Total contractual services	3,639,028	3,592,028	2,486,091	1,105,937	2,346,591
Total conservation and recreation	7,572,117	7,596,117	6,394,080	1,202,037	6,076,056

DuPage County, Illinois

Stormwater Management Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-9

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Capital outlay	\$ 1,848,650	\$ 1,848,650	\$ 1,596,635	\$ 252,015	\$ 64,925
Total expenditures	9,476,548	9,476,548	7,990,715	1,485,833	6,140,981
Excess (deficiency) of revenues over expenditures	765,652	765,652	2,141,570	1,375,918	4,131,590
Other Financing Sources (Uses)					
Transfers in	3,384,000	3,384,000	3,979,118	595,118	3,102,000
Transfers out	(2,044,303)	(2,044,303)	(2,043,521)	(782)	-
Total other financing sources (uses)	1,339,697	1,339,697	1,935,597	594,336	3,102,000
Net change in fund balance	\$ 2,105,349	\$ 2,105,349	4,077,167	\$ 1,971,818	7,233,590
Fund Balance, Beginning			17,323,091		10,089,501
Fund Balance, Ending			\$ 21,400,258		\$ 17,323,091

DuPage County, Illinois

Court Document Storage Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-10

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 1,680,000	\$ 1,680,000	\$ 1,513,465	\$ (166,535)	\$ 1,565,261
Investment income	-	-	2,672	2,672	561
Total revenues	<u>1,680,000</u>	<u>1,680,000</u>	<u>1,516,137</u>	<u>(163,863)</u>	<u>1,565,822</u>
Expenditures					
Judicial:					
Commodities:					
Equipment	304,000	304,000	275,031	28,969	-
Other commodities	<u>35,000</u>	<u>35,000</u>	<u>14,320</u>	<u>20,680</u>	<u>34,154</u>
Total commodities	<u>339,000</u>	<u>339,000</u>	<u>289,351</u>	<u>49,649</u>	<u>34,154</u>
Contractual services:					
Professional services	1,423,700	1,423,700	1,132,536	291,164	1,216,339
Utilities	70,000	70,000	67,523	2,477	16,925
Repairs and maintenance	19,800	19,800	14,398	5,402	16,898
Other contractual services	<u>25,980</u>	<u>25,980</u>	<u>3,634</u>	<u>22,346</u>	<u>-</u>
Total contractual services	<u>1,539,480</u>	<u>1,539,480</u>	<u>1,218,091</u>	<u>321,389</u>	<u>1,250,162</u>
Total judicial	<u>1,878,480</u>	<u>1,878,480</u>	<u>1,507,442</u>	<u>371,038</u>	<u>1,284,316</u>
Total expenditures	<u>1,878,480</u>	<u>1,878,480</u>	<u>1,507,442</u>	<u>371,038</u>	<u>1,284,316</u>
Net change in fund balance	<u>\$ (198,480)</u>	<u>\$ (198,480)</u>	8,695	<u>\$ 207,175</u>	281,506
Fund Balance, Beginning			<u>1,466,970</u>		<u>1,185,464</u>
Fund Balance, Ending			<u>\$ 1,475,665</u>		<u>\$ 1,466,970</u>

DuPage County, Illinois

Crime Laboratory Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-11

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 40,000	\$ 40,000	\$ 44,882	\$ 4,882	\$ 43,000
Investment income	-	-	180	180	50
Total revenues	40,000	40,000	45,062	5,062	43,050
Expenditures					
Public safety:					
Commodities:					
Equipment	-	20,610	20,609	1	-
Other commodities	19,250	5,000	-	5,000	28
Total commodities	19,250	25,610	20,609	5,001	28
Contractual services:					
Utilities	2,000	-	-	-	-
Repairs and maintenance	18,750	-	-	-	-
Other contractual services	-	34,390	21,200	13,190	-
Total contractual services	20,750	34,390	21,200	13,190	-
Total public safety	40,000	60,000	41,809	18,191	28
Capital Outlay	-	-	-	-	9,894
Total expenditures	40,000	60,000	41,809	18,191	9,922
Net change in fund balance	\$ -	\$ (20,000)	3,253	\$ 23,253	33,128
Fund Balance, Beginning			83,147		50,019
Fund Balance, Ending			\$ 86,400		\$ 83,147

DuPage County, Illinois

County Clerk Document Storage Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-12

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 81,000	\$ 81,000	\$ 97,824	\$ 16,824	\$ 93,624
Investment income	800	800	1,281	481	339
Total revenues	81,800	81,800	99,105	17,305	93,963
Expenditures					
General government:					
Personnel services:					
Salaries	20,000	20,000	18,238	1,762	16,431
Benefits	1,530	1,530	1,395	135	1,257
Total personnel services	21,530	21,530	19,633	1,897	17,688
Commodities:					
Equipment	-	-	-	-	28,498
Other commodities	16,000	16,000	256	15,744	14,835
Total commodities	16,000	16,000	256	15,744	43,333
Contractual services:					
Professional services	40,000	40,000	-	40,000	-
Repairs and maintenance	5,000	4,999	1,269	3,730	1,269
Other contractual services	17,000	17,001	17,000	1	12,750
Total contractual services	62,000	62,000	18,269	43,731	14,019
Total general government	99,530	99,530	38,158	61,372	75,040
Total expenditures	99,530	99,530	38,158	61,372	75,040
Net change in fund balance	\$ (17,730)	\$ (17,730)	60,947	\$ 78,677	18,923
Fund Balance, Beginning			525,370		506,447
Fund Balance, Ending			\$ 586,317		\$ 525,370

DuPage County, Illinois

Arrestee's Medical Cost Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-13

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 30,000	\$ 30,000	\$ 52,882	\$ 22,882	\$ 43,811
Investment income	500	500	593	93	145
Total revenues	30,500	30,500	53,475	22,975	43,956
Expenditures					
Total expenditures	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	30,500	30,500	53,475	22,975	43,956
Other Financing Uses					
Transfers out	(260,000)	(260,000)	-	260,000	-
Total other financing uses	(260,000)	(260,000)	-	260,000	-
Net change in fund balance	<u>\$ (229,500)</u>	<u>\$ (229,500)</u>	53,475	<u>\$ 282,975</u>	43,956
Fund Balance, Beginning			244,768		200,812
Fund Balance, Ending			<u>\$ 298,243</u>		<u>\$ 244,768</u>

DuPage County, Illinois

Children's Waiting Room Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-14

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ -	\$ -	\$ 88	\$ 88	\$ 213
Investment income	-	-	443	443	120
Total revenues	-	-	531	531	333
Expenditures					
Judicial:					
Contractual services:					
Other contractual services	125,000	125,000	88,934	36,066	93,042
Total contractual services	125,000	125,000	88,934	36,066	93,042
Total judicial	125,000	125,000	88,934	36,066	93,042
Total expenditures	125,000	125,000	88,934	36,066	93,042
Net change in fund balances	<u>\$ (125,000)</u>	<u>\$ (125,000)</u>	(88,403)	<u>\$ 36,597</u>	(92,709)
Fund Balance, Beginning			134,101		226,810
Fund Balance, Ending			<u>\$ 45,698</u>		<u>\$ 134,101</u>

DuPage County, Illinois

Stormwater Variance Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-15

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ -	\$ -	\$ 2,260	\$ 2,260	\$ -
Investment income	2,000	2,000	1,007	(993)	267
Total revenues	2,000	2,000	3,267	1,267	267
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	66,000	66,000	-	66,000	-
Total expenditures	133,000	133,000	-	133,000	-
Net change in fund balance	<u>\$ (131,000)</u>	<u>\$ (131,000)</u>	3,267	<u>\$ 134,267</u>	267
Fund Balance, Beginning			412,866		412,599
Fund Balance, Ending			<u>\$ 416,133</u>		<u>\$ 412,866</u>

DuPage County, Illinois

Recorder Geographic Information Systems Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-16

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 150,000	\$ 150,000	\$ 113,776	\$ (36,224)	\$ 183,958
Investment income	-	-	2,421	2,421	574
Total revenues	150,000	150,000	116,197	(33,803)	184,532
Expenditures					
General government:					
Personnel services:					
Salaries	70,840	70,790	62,144	8,646	28,906
Benefits	17,433	17,483	12,443	5,040	6,236
Total personnel services	88,273	88,273	74,587	13,686	35,142
Commodities:					
Equipment	17,000	17,000	-	17,000	2,395
Total commodities	17,000	17,000	-	17,000	2,395
Contractual services:					
Professional services	100,000	100,000	-	100,000	-
Repairs and maintenance	9,000	9,000	-	9,000	-
Rentals	8,500	8,500	-	8,500	-
Other contractual services	40,350	40,350	3,953	36,397	9,090
Total contractual services	157,850	157,850	3,953	153,897	9,090
Total general government	263,123	263,123	78,540	184,583	46,627
Total expenditures	263,123	263,123	78,540	184,583	46,627
Net change in fund balance	<u>\$ (113,123)</u>	<u>\$ (113,123)</u>	37,657	<u>\$ 150,780</u>	137,905
Fund Balance, Beginning			983,104		845,199
Fund Balance, Ending			<u>\$ 1,020,761</u>		<u>\$ 983,104</u>

DuPage County, Illinois

Geographic Information Systems Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-17

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 3,656,000	\$ 3,656,000	\$ 2,259,728	\$ (1,396,272)	\$ 3,671,231
Investment income	-	-	6,990	6,990	1,494
Total revenues	3,656,000	3,656,000	2,266,718	(1,389,282)	3,672,725
Expenditures					
General government:					
Personnel services:					
Salaries	1,126,650	1,159,468	1,142,690	16,778	1,144,242
Benefits	363,173	350,005	343,745	6,260	501,783
Total personnel services	1,489,823	1,509,473	1,486,435	23,038	1,646,025
Commodities:					
Equipment	17,000	17,000	9,538	7,462	101
Other commodities	6,000	6,000	3,389	2,611	1,733
Total commodities	23,000	23,000	12,927	10,073	1,834
Contractual services:					
Professional services	230,345	343,395	323,063	20,332	356,885
Insurance	4,905	4,905	-	4,905	1,553
Utilities	12,000	12,000	4,031	7,969	1,545
Rentals	3,000	3,000	965	2,035	926
Travel expenditure	10,800	10,800	20	10,780	-
Training and education	13,100	12,100	2,290	9,810	3,005
Other contractual services	554,092	442,042	397,399	44,643	383,636
Total contractual services	828,242	828,242	727,768	100,474	747,550
Total general government	2,341,065	2,360,715	2,227,130	133,585	2,395,409
Capital outlay	7,000	7,000	-	7,000	-
Total expenditures	2,348,065	2,367,715	2,227,130	140,585	2,395,409
Excess (deficiency) of revenues over expenditures	1,307,935	1,288,285	39,588	(1,248,697)	1,277,316
Other Financing Sources					
Transfers in	-	-	-	-	10,747
Total other financing sources	-	-	-	-	10,747
Net change in fund balance	\$ 1,307,935	\$ 1,288,285	39,588	\$ (1,248,697)	1,288,063
Fund Balance, Beginning			2,579,134		1,291,071
Fund Balance, Ending			\$ 2,618,722		\$ 2,579,134

DuPage County, Illinois

Sheriff's Basic Correctional Officers Academy Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-18

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ -	\$ -	\$ 419	\$ 419	\$ 68
Miscellaneous	290,697	290,697	251,454	(39,243)	293,397
Total revenues	290,697	290,697	251,873	(38,824)	293,465
Expenditures					
Public safety:					
Personnel services:					
Salaries	23,000	22,540	18,512	4,028	27,722
Benefits	8,632	9,092	7,302	1,790	12,288
Total personnel services	31,632	31,632	25,814	5,818	40,010
Commodities:					
Equipment	12,500	12,500	-	12,500	-
Other commodities	5,000	5,000	1,435	3,565	100
Total commodities	17,500	17,500	1,435	16,065	100
Contractual services:					
Professional services	15,000	15,000	11,660	3,340	14,900
Travel expenditure	3,565	3,565	-	3,565	-
Training and education	58,000	58,000	14,140	43,860	17,332
Other contractual services	165,000	165,000	162,733	2,267	176,857
Total contractual services	241,565	241,565	188,533	53,032	209,089
Total public safety	290,697	290,697	215,782	74,915	249,199
Total expenditures	290,697	290,697	215,782	74,915	249,199
Net change in fund balance	\$ -	\$ -	36,091	\$ 36,091	44,266
Fund Balance, Beginning			168,188		123,922
Fund Balance, Ending			<u>\$ 204,279</u>		<u>\$ 168,188</u>

DuPage County, Illinois

Building, Zoning, and Planning Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-19

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Fees, licenses and permits	\$ 2,750,000	\$ 2,750,000	\$ 2,288,161	\$ (461,839)	\$ 2,216,639
Charges for services	464,600	464,600	456,799	(7,801)	437,326
Intergovernmental revenue	75,000	75,000	103,602	28,602	48,689
Fines and forfeitures	130,000	130,000	283,031	153,031	169,969
Investment income	30,000	30,000	15,722	(14,278)	3,727
Miscellaneous	6,300	6,300	794	(5,506)	7,471
Total revenues	3,455,900	3,455,900	3,148,109	(307,791)	2,883,821
Expenditures					
Public services:					
Personnel services:					
Salaries	1,844,462	1,813,262	1,782,256	31,006	1,578,596
Benefits	793,269	824,469	801,204	23,265	683,402
Total personnel services	2,637,731	2,637,731	2,583,460	54,271	2,261,998
Commodities:					
Equipment	36,500	36,500	20,320	16,180	24,393
Other commodities	33,500	33,500	27,403	6,097	25,120
Total commodities	70,000	70,000	47,723	22,277	49,513
Contractual services:					
Professional services	401,041	401,041	211,903	189,138	46,234
Insurance	100,300	100,300	103	100,197	2,969
Utilities	13,920	13,920	7,734	6,186	3,764
Repairs and maintenance	18,000	18,000	14,815	3,185	7,993
Rentals	9,000	11,000	10,647	353	6,898
Travel expenditure	2,800	2,800	2,413	387	1,500
Training and education	8,600	8,600	6,818	1,782	4,077
Other contractual services	621,395	619,395	460,956	158,439	385,823
Total contractual services	1,175,056	1,175,056	715,389	459,667	459,258
Total public services	3,882,787	3,882,787	3,346,572	536,215	2,770,769
Capital outlay	-	-	-	-	749,600
Total expenditures	3,882,787	3,882,787	3,346,572	536,215	3,520,369
Excess (deficiency) of revenues over expenditures	(426,887)	(426,887)	(198,463)	228,424	(636,548)
Other Financing Sources					
Transfers in	-	-	2,750,000	2,750,000	-
Total other financing sources	-	-	2,750,000	2,750,000	-
Net change in fund balance	\$ (426,887)	\$ (426,887)	2,551,537	\$ 2,978,424	(636,548)
Fund Balance, Beginning			6,512,305		7,148,853
Fund Balance, Ending			\$ 9,063,842		\$ 6,512,305

DuPage County, Illinois

Neutral Site Custody Exchange Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-20

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 200,000	\$ 200,000	\$ 192,462	\$ (7,538)	\$ 186,204
Investment income	1,200	1,200	947	(253)	307
Total revenues	201,200	201,200	193,409	(7,791)	186,511
Expenditures					
Judicial:					
Personnel services:					
Salaries	169,925	144,420	144,419	1	146,178
Benefits	27,462	91,245	91,245	-	86,241
Total personnel services	197,387	235,665	235,664	1	232,419
Commodities:					
Equipment	1,450	137	136	1	578
Other commodities	2,850	1,922	1,920	2	2,700
Total commodities	4,300	2,059	2,056	3	3,278
Contractual services:					
Professional services	2,000	-	-	-	-
Rentals	41,000	41,137	41,136	1	41,114
Travel expenditure	375	187	186	1	-
Training and education	2,500	996	990	6	838
Other contractual services	13,902	3,676	3,647	29	3,539
Total contractual services	59,777	45,996	45,959	37	45,491
Total judicial	261,464	283,720	283,679	41	281,188
Total expenditures	261,464	283,720	283,679	41	281,188
Net change in fund balance	\$ (60,264)	\$ (82,520)	(90,270)	\$ (7,750)	(94,677)
Fund Balance, Beginning			395,375		490,052
Fund Balance, Ending			<u>\$ 305,105</u>		<u>\$ 395,375</u>

DuPage County, Illinois

Sheriff's Police Vehicle Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-21

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Fines and forfeitures	\$ 1,000	\$ 1,000	\$ 325	\$ (675)	\$ 823
Total revenues	1,000	1,000	325	(675)	823
Expenditures					
Total expenditures	-	-	-	-	-
Net change in fund balance	<u>\$ 1,000</u>	<u>\$ 1,000</u>	325	<u>\$ (675)</u>	823
Fund Balance (Deficit), Beginning			(7,644)		(8,467)
Fund Balance (Deficit), Ending			<u>\$ (7,319)</u>		<u>\$ (7,644)</u>

DuPage County, Illinois

OHSEM Community Education and Volunteer Outreach Program Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended November 30, 2022
 With Comparative Actual Amounts for the Year Ended November 30, 2021

E-22

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 18,000	\$ 18,000	\$ -	\$ (18,000)	\$ -
Investment income	110	110	26	(84)	6
Total revenues	18,110	18,110	26	(18,084)	6
Expenditures					
Public safety:					
Commodities:					
Equipment	1,000	1,000	-	1,000	-
Other commodities	2,000	2,000	-	2,000	-
Total commodities	3,000	3,000	-	3,000	-
Contractual services:					
Professional services	4,000	4,000	-	4,000	-
Other contractual services	19,000	19,000	-	19,000	-
Total contractual services	23,000	23,000	-	23,000	-
Total public safety	26,000	26,000	-	26,000	-
Total expenditures	26,000	26,000	-	26,000	-
Net change in fund balance	\$ (7,890)	\$ (7,890)	26	\$ 7,916	6
Fund Balance, Beginning			10,624		10,618
Fund Balance, Ending			\$ 10,650		\$ 10,624

DuPage County, Illinois

DuPage Care Center Foundation Funded Projects Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-23

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Investment income	\$ -	\$ -	\$ 58	\$ 58	\$ 16
Miscellaneous	1,000,000	1,000,000	-	(1,000,000)	-
Total revenues	1,000,000	1,000,000	58	(999,942)	16
Expenditures					
Capital outlay	1,000,000	1,000,000	-	1,000,000	-
Total expenditures	1,000,000	1,000,000	-	1,000,000	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	58	<u>\$ 58</u>	16
Fund Balance, Beginning			<u>23,786</u>		<u>23,770</u>
Fund Balance, Ending			<u>\$ 23,844</u>		<u>\$ 23,786</u>

DuPage County, Illinois

Coroner's Fee Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-24

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 203,500	\$ 203,500	\$ 202,360	\$ (1,140)	\$ 242,579
Investment income	1,548	1,548	1,238	(310)	193
Miscellaneous	250	250	-	(250)	200
Total revenues	205,298	205,298	203,598	(1,700)	242,972
Expenditures					
Public safety:					
Personnel services:					
Salaries	-	-	-	-	19,393
Benefits	-	-	-	-	4,407
Total personnel services	-	-	-	-	23,800
Commodities:					
Equipment	25,000	25,000	6,729	18,271	26,226
Other commodities	49,600	49,600	33,854	15,746	19,490
Total commodities	74,600	74,600	40,583	34,017	45,716
Contractual services:					
Professional services	-	410	410	-	-
Utilities	3,000	2,380	1,377	1,003	1,589
Repairs and maintenance	10,000	13,000	8,628	4,372	5,490
Rentals	1,500	1,500	720	780	2,476
Travel expenditure	6,500	6,870	6,669	201	1,713
Training and education	28,000	27,630	9,439	18,191	6,968
Other contractual services	9,339	6,549	360	6,189	1,129
Total contractual services	58,339	58,339	27,603	30,736	19,365
Total public safety	132,939	132,939	68,186	64,753	88,881
Capital outlay	250,000	250,000	-	250,000	-
Total expenditures	382,939	382,939	68,186	314,753	88,881
Net change in fund balance	\$ (177,641)	\$ (177,641)	135,412	\$ 313,053	154,091
Fund Balance, Beginning			455,977		301,886
Fund Balance, Ending			\$ 591,389		\$ 455,977

DuPage County, Illinois

Circuit Court Clerk Operations and Administration Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-25

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 1,100,000	\$ 1,100,000	\$ 1,261,106	\$ 161,106	\$ 1,148,776
Investment income	-	-	556	556	164
Total revenues	1,100,000	1,100,000	1,261,662	161,662	1,148,940
Expenditures					
Judicial:					
Commodities:					
Equipment	332,000	332,000	290,816	41,184	79,612
Other commodities	17,000	17,000	9,987	7,013	4,437
Total commodities	349,000	349,000	300,803	48,197	84,049
Contractual services:					
Professional services	522,400	622,400	561,072	61,328	300,713
Utilities	105,000	105,000	40,228	64,772	80,695
Repairs and maintenance	195,000	195,000	26,110	168,890	15,018
Travel expenditure	21,000	21,000	2,400	18,600	1,923
Training and education	5,000	12,000	3,650	8,350	5,257
Other contractual services	325,236	218,236	98,436	119,800	61,228
Total contractual services	1,173,636	1,173,636	731,896	441,740	464,834
Total judicial	1,522,636	1,522,636	1,032,699	489,937	548,883
Total expenditures	1,522,636	1,522,636	1,032,699	489,937	548,883
Net change in fund balance	\$ (422,636)	\$ (422,636)	228,963	\$ 651,599	600,057
Fund Balance, Beginning			1,846,196		1,246,139
Fund Balance, Ending			\$ 2,075,159		\$ 1,846,196

DuPage County, Illinois

Juvenile Transportation Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-26

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Taxes	\$ 904,234	\$ 904,234	\$ 924,771	\$ 20,537	\$ 902,787
Charges for services	1,400	1,400	1,120	(280)	1,190
Intergovernmental revenue	285,000	285,000	305,997	20,997	309,568
Investment income	-	-	7,086	7,086	1,535
Miscellaneous	-	-	904	904	106
Total revenues	<u>1,190,634</u>	<u>1,190,634</u>	<u>1,239,878</u>	<u>49,244</u>	<u>1,215,186</u>
Expenditures					
Judicial:					
Personnel services:					
Salaries	426,505	387,607	361,405	26,202	324,037
Benefits	<u>113,370</u>	<u>152,268</u>	<u>151,766</u>	<u>502</u>	<u>125,005</u>
Total personnel services	<u>539,875</u>	<u>539,875</u>	<u>513,171</u>	<u>26,704</u>	<u>449,042</u>
Commodities:					
Equipment	1,175	1,175	133	1,042	305
Other commodities	<u>6,550</u>	<u>6,550</u>	<u>3,459</u>	<u>3,091</u>	<u>2,977</u>
Total commodities	<u>7,725</u>	<u>7,725</u>	<u>3,592</u>	<u>4,133</u>	<u>3,282</u>
Contractual services:					
Professional services	596,700	592,524	470,553	121,971	440,675
Utilities	5,000	5,000	2,728	2,272	1,963
Repairs and maintenance	3,250	3,250	634	2,616	993
Travel expenditure	1,300	1,300	-	1,300	-
Training and education	1,300	1,300	225	1,075	150
Other contractual services	<u>28,354</u>	<u>32,530</u>	<u>28,021</u>	<u>4,509</u>	<u>28,297</u>
Total contractual services	<u>635,904</u>	<u>635,904</u>	<u>502,161</u>	<u>133,743</u>	<u>472,078</u>
Total judicial	<u>1,183,504</u>	<u>1,183,504</u>	<u>1,018,924</u>	<u>164,580</u>	<u>924,402</u>
Total expenditures	<u>1,183,504</u>	<u>1,183,504</u>	<u>1,018,924</u>	<u>164,580</u>	<u>924,402</u>
Net change in fund balance	<u>\$ 7,130</u>	<u>\$ 7,130</u>	<u>220,954</u>	<u>\$ 213,824</u>	<u>290,784</u>
Fund Balance, Beginning			<u>3,088,139</u>		<u>2,797,355</u>
Fund Balance, Ending			<u>\$ 3,309,093</u>		<u>\$ 3,088,139</u>

DuPage County, Illinois

PD Records Automation Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-27

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 2,000	\$ 2,000	\$ 7,065	\$ 5,065	\$ 5,208
Total revenues	2,000	2,000	7,065	5,065	5,208
Expenditures					
Judicial:					
Commodities:					
Equipment	100	100	-	100	-
Total commodities	100	100	-	100	-
Total judicial	100	100	-	100	-
Total expenditures	100	100	-	100	-
Net change in fund balance	<u>\$ 1,900</u>	<u>\$ 1,900</u>	7,065	<u>\$ 5,165</u>	5,208
Fund Balance, Beginning			9,244		4,036
Fund Balance, Ending			<u>\$ 16,309</u>		<u>\$ 9,244</u>

DuPage County, Illinois

Drug Court and MICAP Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-28

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 163,918	\$ 163,918	\$ 8,064	\$ (155,854)	\$ 27,728
Intergovernmental revenue	196,863	196,863	190,615	(6,248)	208,532
Investment income	-	-	911	911	176
Total revenues	360,781	360,781	199,590	(161,191)	236,436
Expenditures					
Judicial:					
Personnel services:					
Salaries	202,285	199,605	193,117	6,488	196,311
Benefits	77,495	78,845	75,420	3,425	83,082
Total personnel services	279,780	278,450	268,537	9,913	279,393
Commodities:					
Other commodities	450	450	184	266	-
Total commodities	450	450	184	266	-
Contractual services:					
Professional services	8,000	6,670	3,822	2,848	4,167
Training and education	-	-	-	-	1,500
Other contractual services	68,000	70,660	70,658	2	68,000
Total contractual services	76,000	77,330	74,480	2,850	73,667
Total judicial	356,230	356,230	343,201	13,029	353,060
Total expenditures	356,230	356,230	343,201	13,029	353,060
Net change in fund balance	\$ 4,551	\$ 4,551	(143,611)	\$ (148,162)	(116,624)
Fund Balance, Beginning			389,682		506,306
Fund Balance, Ending			<u>\$ 246,071</u>		<u>\$ 389,682</u>

DuPage County, Illinois

Local Gasoline Tax Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-29

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 36,053,116	\$ 36,053,116	\$ 35,728,729	\$ (324,387)	\$ 22,860,603
Fees, licenses and permits	622,500	622,500	597,286	(25,214)	693,522
Charges for services	1,027,119	1,027,119	1,298,233	271,114	933,654
Intergovernmental revenue	887,495	887,495	535,011	(352,484)	737,276
Investment income	65,000	65,000	8,142	(56,858)	(233)
Miscellaneous	1,098,800	1,098,800	1,352,240	253,440	114,869
Total revenues	39,754,030	39,754,030	39,519,641	(234,389)	25,339,691
Expenditures					
Highway, streets and bridges:					
Personnel services:					
Salaries	8,366,936	8,406,436	7,746,210	660,226	7,209,092
Benefits	3,116,499	3,328,534	2,414,791	913,743	2,619,655
Total personnel services	11,483,435	11,734,970	10,161,001	1,573,969	9,828,747
Commodities:					
Equipment	153,000	160,800	137,619	23,181	80,812
Other commodities	4,172,100	4,767,173	4,085,200	681,973	2,681,920
Total commodities	4,325,100	4,927,973	4,222,819	705,154	2,762,732

DuPage County, Illinois

Local Gasoline Tax Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-29

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Contractual services:					
Professional services	\$ 1,016,124	\$ 1,050,124	\$ 375,109	\$ 675,015	\$ 144,791
Insurance	341,000	341,000	29,157	311,843	36,529
Utilities	380,200	395,480	322,772	72,708	314,742
Repairs and maintenance	3,464,244	3,527,144	2,166,299	1,360,845	2,331,685
Rentals	22,000	22,000	15,808	6,192	16,208
Travel expenditure	18,000	18,000	8,448	9,552	6,982
Training and education	38,300	40,300	28,255	12,045	17,765
Matching funds / contributions	60,000	60,000	38,859	21,141	43,859
Other contractual services	1,976,827	1,656,774	1,367,923	288,851	941,002
Total contractual services	7,316,695	7,110,822	4,352,630	2,758,192	3,853,563
Total highway, streets and bridges	23,125,230	23,773,765	18,736,450	5,037,315	16,445,042
Capital outlay	9,146,609	8,498,074	5,017,570	3,480,504	6,246,363
Total expenditures	32,271,839	32,271,839	23,754,020	8,517,819	22,691,405
Excess (deficiency) of revenues over expenditures	7,482,191	7,482,191	15,765,621	8,283,430	2,648,286
Other Financing Sources (Uses)					
Transfers in	-	-	2,000,000	2,000,000	-
Transfers out	(987,000)	(987,000)	(986,999)	1	(986,099)
Sale of capital assets	1,500,000	1,500,000	63,899	(1,436,101)	169,577
Total other financing sources (uses)	513,000	513,000	1,076,900	563,900	(816,522)
Net change in fund balance	\$ 7,995,191	\$ 7,995,191	16,842,521	\$ 8,847,330	1,831,764
Fund Balance, Beginning			11,214,267		9,382,503
Fund Balance, Ending			\$ 28,056,788		\$ 11,214,267

DuPage County, Illinois

Motor Fuel Tax Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-30

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ 37,091,108	\$ 37,091,108	\$ 36,243,055	\$ (848,053)	\$ 35,947,764
Investment income	61,000	61,000	81,471	20,471	22,496
Miscellaneous	170,210	170,210	-	(170,210)	-
Total revenues	37,322,318	37,322,318	36,324,526	(997,792)	35,970,260
Expenditures					
Highway, streets and bridges:					
Contractual services:					
Professional services	1,020,001	1,020,001	852,403	167,598	828,747
Repairs and maintenance	10,500,000	11,635,000	8,842,187	2,792,813	9,870,030
Other commodities	-	-	-	-	1,213,388
Other contractual services	-	50,000	6,700	43,300	-
Total contractual services	11,520,001	12,705,001	9,701,290	3,003,711	11,912,165
Total highway, streets and bridges	11,520,001	12,705,001	9,701,290	3,003,711	11,912,165
Capital outlay	34,390,906	33,205,906	10,301,303	22,904,603	8,023,522
Total expenditures	45,910,907	45,910,907	20,002,593	25,908,314	19,935,687
Excess (deficiency) of revenues over expenditures	(8,588,589)	(8,588,589)	16,321,933	24,910,522	16,034,573
Other Financing Sources					
Transfers in	-	-	-	-	158,207
Total other financing sources	-	-	-	-	158,207
Net change in fund balance	\$ (8,588,589)	\$ (8,588,589)	16,321,933	\$ 24,910,522	16,192,780
Fund Balance, Beginning			34,405,539		18,212,759
Fund Balance, Ending			\$ 50,727,472		\$ 34,405,539

DuPage County, Illinois

Animal Care and Control Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-31

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 2,292,000	\$ 2,412,000	\$ 2,544,793	\$ 132,793	\$ 3,411,145
Fines and forfeitures	4,000	4,000	6,621	2,621	9,191
Investment income	5,000	5,000	10,825	5,825	3,156
Miscellaneous	5,000	5,000	21,653	16,653	13,474
Total revenues	2,306,000	2,426,000	2,583,892	157,892	3,436,966
Expenditures					
General government:					
Personnel services:					
Salaries	1,248,023	1,300,397	1,296,784	3,613	1,101,257
Benefits	364,854	399,858	398,904	954	360,507
Total personnel services	1,612,877	1,700,255	1,695,688	4,567	1,461,764
Commodities:					
Equipment	13,000	4,281	3,185	1,096	26,617
Other commodities	162,000	180,719	176,544	4,175	137,540
Total commodities	175,000	185,000	179,729	5,271	164,157
Contractual services:					
Professional services	120,000	147,200	144,222	2,978	130,958
Insurance	6,500	1,500	546	954	3,949
Utilities	42,500	44,735	41,379	3,356	30,937
Repairs and maintenance	15,500	17,015	14,596	2,419	17,196
Rentals	5,000	5,000	3,652	1,348	3,950
Travel expenditure	2,000	1,000	492	508	729
Training and education	6,500	4,900	4,137	763	4,485
Other contractual services	235,316	234,588	220,564	14,024	241,092
Total contractual services	433,316	455,938	429,588	26,350	433,296
Total general government	2,221,193	2,341,193	2,305,005	36,188	2,059,217
Capital Outlay					
Capital outlay	65,000	1,565,000	-	1,565,000	-
Total capital outlay	65,000	1,565,000	-	1,565,000	-
Total expenditures	2,286,193	3,906,193	2,305,005	1,601,188	2,059,217
Excess (deficiency) of revenues over expenditures	19,807	(1,480,193)	278,887	1,759,080	1,377,749
Other Financing Sources					
Transfers in	-	-	-	-	40,907
Total other financing sources	-	-	-	-	40,907
Net change in fund balance	\$ 19,807	\$ (1,480,193)	278,887	\$ 1,759,080	1,418,656
Fund Balance, Beginning			4,161,364		2,742,708
Fund Balance, Ending			\$ 4,440,251		\$ 4,161,364

DuPage County, Illinois

Law Library Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-32

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 332,000	\$ 332,000	\$ 403,169	\$ 71,169	\$ 304,250
Investment income	6,500	6,500	452	(6,048)	126
Total revenues	338,500	338,500	403,621	65,121	304,376
Expenditures					
Judicial:					
Personnel services:					
Salaries	171,068	180,801	178,528	2,273	166,473
Benefits	46,484	48,757	40,021	8,736	44,523
Total personnel services	217,552	229,558	218,549	11,009	210,996
Commodities:					
Equipment	700	2,940	2,430	510	578
Other commodities	216,551	218,851	218,743	108	213,912
Total commodities	217,251	221,791	221,173	618	214,490
Contractual services:					
Professional services	1,800	2,100	2,100	-	2,100
Rentals	1,200	2,051	2,050	1	977
Training and education	1,900	1,449	837	612	800
Other contractual services	3,143	3,143	2,872	271	2,816
Total contractual services	8,043	8,743	7,859	884	6,693
Total judicial	442,846	460,092	447,581	12,511	432,179
Total expenditures	442,846	460,092	447,581	12,511	432,179
Net change in fund balance	\$ (104,346)	\$ (121,592)	(43,960)	\$ 77,632	(127,803)
Fund Balance, Beginning			160,574		288,377
Fund Balance, Ending			\$ 116,614		\$ 160,574

DuPage County, Illinois

Probation and Court Services Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-33

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ 3,000	\$ 3,000	\$ 1,330	\$ (1,670)	\$ 2,003
Charges for services	1,091,029	1,091,029	726,477	(364,552)	720,011
Investment income	-	-	11,458	11,458	3,008
Miscellaneous	1,250	1,250	2,880	1,630	697
Total revenues	1,095,279	1,095,279	742,145	(353,134)	725,719
Expenditures					
Judicial:					
Commodities:					
Equipment	40,000	21,000	17,606	3,394	24,888
Other commodities	146,030	85,030	78,704	6,326	53,021
Total commodities	186,030	106,030	96,310	9,720	77,909
Contractual services:					
Professional services	284,099	194,099	125,031	69,068	164,614
Utilities	54,000	54,000	53,678	322	37,693
Repairs and maintenance	17,000	8,800	1,804	6,996	3,456
Rentals	18,000	135,990	100,247	35,743	10,975
Travel expenditure	27,500	21,510	14,663	6,847	1,467
Training and education	33,500	29,500	14,907	14,593	15,655
Matching funds	15,000	15,000	15,000	-	-
Other contractual services	260,150	650,350	461,208	189,142	231,227
Total contractual services	709,249	1,109,249	786,538	322,711	465,087
Total judicial	895,279	1,215,279	882,848	332,431	542,996
Capital outlay	200,000	15,000	-	15,000	20,150
Total expenditures	1,095,279	1,230,279	882,848	347,431	563,146
Net change in fund balance	\$ -	\$ (135,000)	(140,703)	\$ (5,703)	162,573
Fund Balance, Beginning			4,487,399		4,324,826
Fund Balance, Ending			<u>\$ 4,346,696</u>		<u>\$ 4,487,399</u>

DuPage County, Illinois

Tax Sale Automation Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-34

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 23,000	\$ 23,000	\$ 21,218	\$ (1,782)	\$ 27,820
Investment income	1,100	1,100	1,852	752	472
Miscellaneous	35,278	35,278	35,258	(20)	38,300
Total revenues	59,378	59,378	58,328	(1,050)	66,592
Expenditures					
General government:					
Personnel services:					
Salaries	-	-	-	-	323
Benefits	-	-	-	-	64
Total personnel services	-	-	-	-	387
Commodities:					
Equipment	9,000	14,000	12,640	1,360	-
Other commodities	500	500	-	500	-
Total commodities	9,500	14,500	12,640	1,860	-
Contractual services:					
Professional services	20,000	15,000	8,724	6,276	13,342
Repairs and maintenance	300	300	-	300	425
Training and education	2,000	2,000	-	2,000	-
Other contractual services	600	600	-	600	96
Total contractual services	22,900	17,900	8,724	9,176	13,863
Total general government	32,400	32,400	21,364	11,036	14,250
Total expenditures	32,400	32,400	21,364	11,036	14,250
Net change in fund balance	\$ 26,978	\$ 26,978	36,964	\$ 9,986	52,342
Fund Balance, Beginning			752,882		700,540
Fund Balance, Ending			\$ 789,846		\$ 752,882

DuPage County, Illinois

Recorder Document Storage Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-35

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 1,845,000	\$ 1,845,000	\$ 1,345,647	\$ (499,353)	\$ 2,251,274
Investment income	-	-	6,448	6,448	1,376
Total revenues	1,845,000	1,845,000	1,352,095	(492,905)	2,252,650
Expenditures					
General government:					
Personnel services:					
Salaries	401,403	401,303	279,358	121,945	302,256
Benefits	148,965	149,065	104,906	44,159	197,026
Total personnel services	550,368	550,368	384,264	166,104	499,282
Commodities:					
Equipment	70,000	70,000	1,313	68,687	25,099
Other commodities	5,000	5,000	-	5,000	-
Total commodities	75,000	75,000	1,313	73,687	25,099
Contractual services:					
Professional services	400,000	400,000	50,579	349,421	17,474
Repairs and maintenance	25,000	25,000	3,260	21,740	-
Rentals	15,000	15,000	(2,500)	17,500	1,495
Travel expenditure	2,000	2,000	-	2,000	-
Training and education	2,000	2,000	-	2,000	223
Other contractual services	370,500	370,500	226,954	143,546	225,948
Total contractual services	814,500	814,500	278,293	536,207	245,140
Total general government	1,439,868	1,439,868	663,870	775,998	769,521
Debt service:					
Principal	-	-	7,896	(7,896)	-
Interest	-	-	2,099	(2,099)	-
Total debt service	-	-	9,995	(9,995)	-
Capital outlay	125,000	125,000	-	125,000	-
Total expenditures	1,564,868	1,564,868	673,865	891,003	769,521
Net change in fund balance	\$ 280,132	\$ 280,132	678,230	\$ 398,098	1,483,129
Fund Balance, Beginning			2,521,519		1,038,390
Fund Balance, Ending			\$ 3,199,749		\$ 2,521,519

DuPage County, Illinois

Court Automation Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-36

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 1,680,000	\$ 1,680,000	\$ 1,521,177	\$ (158,823)	\$ 1,572,733
Investment income	-	-	2,767	2,767	234
Total revenues	1,680,000	1,680,000	1,523,944	(156,056)	1,572,967
Expenditures					
Judicial:					
Contractual services:					
Professional services	1,546,811	1,546,811	1,536,323	10,488	1,708,268
Utilities	29,270	29,270	28,507	763	19,809
Repairs and maintenance	7,900	7,900	7,517	383	125,228
Other contractual services	148,718	148,718	111,352	37,366	122,389
Total contractual services	1,732,699	1,732,699	1,683,699	49,000	1,975,694
Total judicial	1,732,699	1,732,699	1,683,699	49,000	1,975,694
Capital outlay	155,000	155,000	-	155,000	265,664
Total expenditures	1,887,699	1,887,699	1,683,699	204,000	2,241,358
Net change in fund balance	\$ (207,699)	\$ (207,699)	(159,755)	\$ 47,944	(668,391)
Fund Balance, Beginning			528,552		1,196,943
Fund Balance, Ending			\$ 368,797		\$ 528,552

DuPage County, Illinois

Wetland Mitigation Banks Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-37

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 175,000	\$ 175,000	\$ 389,832	\$ 214,832	\$ 313,503
Investment income	15,000	15,000	17,839	2,839	4,459
Total revenues	190,000	190,000	407,671	217,671	317,962
Expenditures					
Contractual services:					
Professional services	71,500	71,500	-	71,500	-
Other contractual services	50,000	50,000	4,200	45,800	-
Repairs and maintenance	100,000	100,000	-	100,000	-
Total contractual services	221,500	221,500	4,200	217,300	-
Total conservation and recreation	221,500	221,500	4,200	217,300	-
Total expenditures	221,500	221,500	4,200	217,300	-
Net change in fund balance	<u>\$ (31,500)</u>	<u>\$ (31,500)</u>	403,471	<u>\$ 434,971</u>	317,962
Fund Balance, Beginning			7,167,165		6,849,203
Fund Balance, Ending			<u>\$ 7,570,636</u>		<u>\$ 7,167,165</u>

DuPage County, Illinois

Danada Wetland Mitigation Bank Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-38

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Investment income	\$ 1,000	\$ 1,000	\$ 1,311	\$ 311	\$ 352
Total revenues	1,000	1,000	1,311	311	352
Expenditures					
Capital outlay	100,000	100,000	50,221	49,779	40,218
Total expenditures	100,000	100,000	50,221	49,779	40,218
Net change in fund balance	<u>\$ (99,000)</u>	<u>\$ (99,000)</u>	(48,910)	<u>\$ 50,090</u>	(39,866)
Fund Balance, Beginning			484,856		524,722
Fund Balance, Ending			<u>\$ 435,946</u>		<u>\$ 484,856</u>

DuPage County, Illinois

Oak Meadows Wetland Mitigation Bank Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-39

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ -	\$ -	\$ 313	\$ 313	\$ 165
Total revenues	-	-	313	313	165
Expenditures					
Capital outlay	-	53,788	53,788	-	202,540
Total expenditures	-	53,788	53,788	-	202,540
Net change in fund balance	\$ -	\$ (53,788)	(53,475)	\$ 313	(202,375)
Fund Balance, Beginning			53,509		255,884
Fund Balance, Ending			\$ 34		\$ 53,509

DuPage County, Illinois

Township Project Reimbursement Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-40

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ 4,500,000	\$ 4,500,000	\$ 528,484	\$ (3,971,516)	\$ 466,889
Total revenues	4,500,000	4,500,000	528,484	(3,971,516)	466,889
Expenditures					
Highway, streets and bridges:					
Contractual services:					
Other contractual services	4,500,000	4,500,000	499,828	4,000,172	632,883
Total contractual services	4,500,000	4,500,000	499,828	4,000,172	632,883
Total highway, streets and bridges	4,500,000	4,500,000	499,828	4,000,172	632,883
Total expenditures	4,500,000	4,500,000	499,828	4,000,172	632,883
Net change in fund balance	\$ -	\$ -	28,656	\$ 28,656	(165,994)
Fund Balance, Beginning			87,757		253,751
Fund Balance, Ending			\$ 116,413		\$ 87,757

DuPage County, Illinois

Century Hill Light Service Area Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-41

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 19,160	\$ 19,160	\$ 19,236	\$ 76	\$ 19,157
Investment income	700	700	207	(493)	48
Miscellaneous	-	-	1,665	1,665	-
Total revenues	19,860	19,860	21,108	1,248	19,205
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Utilities	4,000	4,000	196	3,804	298
Repairs and maintenance	15,000	15,000	-	15,000	1,995
Other contractual services	15,000	15,000	-	15,000	-
Total contractual services	34,000	34,000	196	33,804	2,293
Total highways, streets and bridges	34,000	34,000	196	33,804	2,293
Capital outlay	54,881	54,881	-	54,881	-
Total expenditures	88,881	88,881	196	88,685	2,293
Net change in fund balance	\$ (69,021)	\$ (69,021)	20,912	\$ 89,933	16,912
Fund Balance, Beginning			94,003		77,091
Fund Balance, Ending			\$ 114,915		\$ 94,003

DuPage County, Illinois

Child Support Maintenance Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-42

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 220,000	\$ 220,000	\$ 203,795	\$ (16,205)	\$ 325,229
Total revenues	220,000	220,000	203,795	(16,205)	325,229
Expenditures					
Judicial:					
Contractual services:					
Professional services	250,000	250,000	249,892	108	108,571
Other contractual services	1,400	1,400	-	1,400	1,320
Total contractual services	251,400	251,400	249,892	1,508	109,891
Total judicial	251,400	251,400	249,892	1,508	109,891
Total expenditures	251,400	251,400	249,892	1,508	109,891
Net change in fund balance	\$ (31,400)	\$ (31,400)	(46,097)	\$ (14,697)	215,338
Fund Balance, Beginning			322,525		107,187
Fund Balance, Ending			\$ 276,428		\$ 322,525

DuPage County, Illinois

Federal Drug S.A. 1417 Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-43

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 100	\$ 100	\$ 1,582	\$ 1,482	\$ -
Total revenues	100	100	1,582	1,482	-
Expenditures					
Judicial:					
Commodities:					
Equipment	8,000	11,000	10,911	89	2,522
Total commodities	8,000	11,000	10,911	89	2,522
Contractual services:					
Professional services	89,000	74,000	-	74,000	-
Training and education	-	15,000	9,607	5,393	-
Other commodities	3,000	-	-	-	1,414
Total contractual services	92,000	89,000	9,607	79,393	1,414
Total judicial	100,000	100,000	20,518	79,482	3,936
Total expenditures	100,000	100,000	20,518	79,482	3,936
Net change in fund balance	<u>\$ (99,900)</u>	<u>\$ (99,900)</u>	(18,936)	<u>\$ 80,964</u>	(3,936)
Fund Balance, Beginning			151,701		155,637
Fund Balance, Ending			<u>\$ 132,765</u>		<u>\$ 151,701</u>

DuPage County, Illinois

State Fund S.A. 1418 Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-44

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 41,000	\$ 41,000	\$ 108,403	\$ 67,403	\$ 52,243
Total revenues	41,000	41,000	108,403	67,403	52,243
Expenditures					
Judicial:					
Commodities:					
Other commodities	15,000	15,000	-	15,000	-
Equipment	2,500	2,500	-	2,500	2,500
Total commodities	17,500	17,500	-	17,500	2,500
Contractual services:					
Professional services	45,000	45,000	-	45,000	-
Utilities	7,000	7,000	2,464	4,536	2,757
Travel expenditure	10,000	10,000	2,033	7,967	-
Training and education	8,000	8,000	1,190	6,810	-
Total contractual services	70,000	70,000	5,687	64,313	2,757
Total judicial	87,500	87,500	5,687	81,813	5,257
Total expenditures	87,500	87,500	5,687	81,813	5,257
Net change in fund balance	\$ (46,500)	\$ (46,500)	102,716	\$ 149,216	46,986
Fund Balance, Beginning			169,363		122,377
Fund Balance, Ending			\$ 272,079		\$ 169,363

DuPage County, Illinois

Federal Drug 1417 Justice Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-45

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	100	100	-	(100)	-
Total revenues	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ (100)</u>	<u>\$ -</u>
Expenditures					
Commodities:					
Equipment	5,000	5,000	4,875	125	2,356
Total commodities	<u>5,000</u>	<u>5,000</u>	<u>4,875</u>	<u>125</u>	<u>2,356</u>
Contractual services:					
Professional services	158,000	158,000	-	158,000	-
Total contractual services	<u>158,000</u>	<u>158,000</u>	<u>-</u>	<u>158,000</u>	<u>-</u>
Total judicial	<u>163,000</u>	<u>163,000</u>	<u>4,875</u>	<u>158,125</u>	<u>2,356</u>
Total expenditures	<u>163,000</u>	<u>163,000</u>	<u>4,875</u>	<u>158,125</u>	<u>2,356</u>
Net change in fund balance	<u><u>\$ (162,900)</u></u>	<u><u>\$ (162,900)</u></u>	<u>(4,875)</u>	<u><u>\$ 158,025</u></u>	<u>(2,356)</u>
Fund Balance, Beginning			<u>173,588</u>		<u>175,944</u>
Fund Balance, Ending			<u><u>\$ 168,713</u></u>		<u><u>\$ 173,588</u></u>

DuPage County, Illinois

Money Laundering Forfeitures Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-46

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Fines and forfeitures	\$ 500	\$ 500	\$ 3,453	\$ 2,953	\$ -
Total revenues	500	500	3,453	2,953	-
Expenditures					
Commodities:					
Other commodities	10,000	10,000	-	10,000	1,103
Total commodities	10,000	10,000	-	10,000	1,103
Contractual services:					
Professional services	85,000	85,000	7,822	77,178	2,000
Repairs and maintenance	3,000	3,000	-	3,000	-
Travel expenditure	2,000	2,000	-	2,000	-
Other contractual services	3,000	3,000	-	3,000	-
Total contractual services	93,000	93,000	7,822	85,178	2,000
Total judicial	103,000	103,000	7,822	95,178	3,103
Total expenditures	103,000	103,000	7,822	95,178	3,103
Net change in fund balance	\$ (102,500)	\$ (102,500)	(4,369)	\$ 98,131	(3,103)
Fund Balance, Beginning			119,935		123,038
Fund Balance, Ending			\$ 115,566		\$ 119,935

DuPage County, Illinois

State's Attorney Records Automation Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-47

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 9,000	\$ 9,000	\$ 11,755	\$ 2,755	\$ 9,735
Investment income	200	200	76	(124)	11
Total revenues	9,200	9,200	11,831	2,631	9,746
Expenditures					
Judicial:					
Commodities:					
Equipment	30,000	30,000	-	30,000	15,074
Other commodities	2,000	2,000	-	2,000	1,268
Total commodities	32,000	32,000	-	32,000	16,342
Contractual services:					
Other contractual services	17,000	17,000	-	17,000	24,506
Total contractual services	17,000	17,000	-	17,000	24,506
Total judicial	49,000	49,000	-	49,000	40,848
Total expenditures	49,000	49,000	-	49,000	40,848
Net change in fund balance	\$ (39,800)	\$ (39,800)	11,831	\$ 51,631	(31,102)
Fund Balance, Beginning			32,430		63,532
Fund Balance, Ending			\$ 44,261		\$ 32,430

DuPage County, Illinois

Circuit Court Clerk Electronic Citation Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-48

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 492,000	\$ 492,000	\$ 461,037	\$ (30,963)	\$ 466,567
Investment income	-	-	1,706	1,706	460
Total revenues	492,000	492,000	462,743	(29,257)	467,027
Expenditures					
Judicial:					
Commodities:					
Equipment	50,000	50,000	-	50,000	1,270
Other commodities	10,000	10,000	-	10,000	-
Total commodities	60,000	60,000	-	60,000	1,270
Contractual services:					
Professional services	650,000	650,000	463,000	187,000	291,097
Total contractual services	650,000	650,000	463,000	187,000	291,097
Total judicial	710,000	710,000	463,000	247,000	292,367
Total expenditures	710,000	710,000	463,000	247,000	292,367
Net change in fund balance	\$ (218,000)	\$ (218,000)	(257)	\$ 217,743	174,660
Fund Balance, Beginning			882,013		707,353
Fund Balance, Ending			<u>\$ 881,756</u>		<u>\$ 882,013</u>

DuPage County, Illinois

Water Quality BMP in Lieu Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-49

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 73,000	\$ 73,000	\$ 187,591	\$ 114,591	\$ 174,377
Investment income	1,300	1,300	2,185	885	506
Total revenues	74,300	74,300	189,776	115,476	174,883
Expenditures					
Conservation and recreation:					
Contractual services:					
Professional services	9,500	6,798	-	6,798	-
Other contractual services	-	2,702	2,702	-	1,950
Total contractual services	9,500	9,500	2,702	6,798	1,950
Total conservation and recreation	9,500	9,500	2,702	6,798	1,950
Capital outlay	73,957	73,957	-	73,957	-
Total expenditures	83,457	83,457	2,702	80,755	1,950
Net change in fund balance	<u>\$ (9,157)</u>	<u>\$ (9,157)</u>	187,074	<u>\$ 196,231</u>	172,933
Fund Balance, Beginning			942,142		769,209
Fund Balance, Ending			<u>\$ 1,129,216</u>		<u>\$ 942,142</u>

DuPage County, Illinois

U.S. Department of Energy Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-50

	2022			
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
				2021 Actual
Revenues				
Intergovernmental revenue	\$ -	\$ 487,184	\$ 202,599	\$ (284,585)
Total revenues	-	487,184	202,599	(284,585)
Expenditures				
Public services:				
Personnel services:				
Salaries	140,921	265,251	61,306	203,945
Benefits	49,393	89,340	19,897	69,443
Total personnel services	190,314	354,591	81,203	273,388
Commodities:				
Equipment	6,521	7,797	306	7,491
Other commodities	3,310	6,726	935	5,791
Total commodities	9,831	14,523	1,241	13,282
Contractual services:				
Professional services	428,467	726,487	153,250	573,237
Insurance	578	1,464	578	886
Utilities	1,457	2,366	872	1,494
Repairs and maintenance	1,590	2,673	164	2,509
Rentals	301	581	-	581
Travel expenditure	12,181	22,497	6,893	15,604
Training and education	15,762	20,926	432	20,494
Other contractual services	1,172	2,729	601	2,128
Total contractual services	461,508	779,723	162,790	616,933
Total public services	661,653	1,148,837	245,234	903,603
Total expenditures	661,653	1,148,837	245,234	903,603
Net change in fund balance	\$ (661,653)	\$ (661,653)	(42,635)	\$ 619,018
Fund Balance (Deficit), Beginning			(22,252)	(26,510)
Fund Balance (Deficit), Ending			\$ (64,887)	\$ (22,252)

DuPage County, Illinois

U.S. Department of Health and Human Services Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-51

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 8,298,755	\$ 10,161,421	\$ 1,862,666	\$ 10,284,598
Miscellaneous	-	25,780	37,430	11,650	51,648
Total revenues	-	8,324,535	10,198,851	1,874,316	10,336,246
Expenditures					
Public services:					
Personnel services:					
Salaries	2,253,580	3,872,454	1,970,573	1,901,881	1,353,558
Benefits	765,913	1,334,283	614,444	719,839	465,086
Total personnel services	3,019,493	5,206,737	2,585,017	2,621,720	1,818,644
Commodities:					
Equipment	84,265	128,136	65,444	62,692	37,507
Other commodities	26,225	48,093	22,975	25,118	6,927
Total commodities	110,490	176,229	88,419	87,810	44,434
Contractual services:					
Professional services	1,275,450	1,955,636	715,578	1,240,058	1,397,875
Insurance	813	2,240	813	1,427	368
Utilities	11,365	16,114	4,577	11,537	1,906
Repairs and maintenance	2,236	3,980	230	3,750	341
Rentals	5,131	6,764	1,317	5,447	1,561
Travel expenditure	17,192	35,377	9,062	26,315	2,950
Training and education	28,721	56,532	23,318	33,214	9,802
Other contractual services	10,992,779	15,900,621	8,418,549	7,482,072	5,846,632
Total contractual services	12,333,687	17,977,264	9,173,444	8,803,820	7,261,435
Total public services	15,463,670	23,360,230	11,846,880	11,513,350	9,124,513
Judicial:					
Personnel services:					
Salaries	1,811,762	2,076,075	646,836	1,429,239	633,293
Benefits	721,901	721,901	187,938	533,963	195,478
Total personnel services	2,533,663	2,797,976	834,774	1,963,202	828,771
Commodities:					
Other commodities	7,864	13,840	2,422	11,418	317
Equipment	-	32,900	1,979	30,921	-
Total commodities	7,864	46,740	4,401	42,339	317

DuPage County, Illinois

U.S. Department of Health and Human Services Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-51

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Contractual services:					
Professional services	\$ 96,599	\$ 101,027	\$ 6,613	\$ 94,414	\$ 7,370
Travel expenditure	8,000	14,278	2,188	12,090	-
Training and education	14,608	18,116	2,020	16,096	1,745
Other contractual services	-	572	572	-	-
Total contractual services	119,207	133,993	11,393	122,600	9,115
Total judicial	2,660,734	2,978,709	850,568	2,128,141	838,203
Capital Outlay					
Total capital outlay	-	110,000	58,575	51,425	-
Total expenditures	18,124,404	26,448,939	12,756,023	13,692,916	9,962,716
Net change in fund balance	<u>\$ (18,124,404)</u>	<u>\$ (18,124,404)</u>	(2,557,172)	<u>\$ 15,567,232</u>	373,530
Fund Balance (Deficit), Beginning			264,730		(108,800)
Fund Balance (Deficit), Ending			<u>\$ (2,292,442)</u>		<u>\$ 264,730</u>

DuPage County, Illinois

U.S. Department of Justice Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-52

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 1,760,414	\$ 671,496	\$ (1,088,918)	\$ 794,226
Miscellaneous	-	47,625	15,000	(32,625)	20,126
Total revenues	-	1,808,039	686,496	(1,121,543)	814,352
Expenditures					
Public safety:					
Personnel services:					
Salaries	93,074	245,454	67,895	177,559	12,344
Benefits	18,251	45,489	11,715	33,774	2,418
Total personnel services	111,325	290,943	79,610	211,333	14,762
Commodities:					
Equipment	21,908	35,060	8,073	26,987	15,947
Other commodities	147,189	504,998	92,232	412,766	96,944
Total commodities	169,097	540,058	100,305	439,753	112,891
Contractual services:					
Professional services	90,945	95,668	59,780	35,888	28,555
Repairs and maintenance	36,572	116,756	36,300	80,456	-
Travel expenditure	13,986	27,802	1,993	25,809	-
Training and education	2,504	14,934	10,314	4,620	7,470
Other contractual services	110,000	302,815	255,538	47,277	69,645
Total contractual services	254,007	557,975	363,925	194,050	105,670
Total public safety	534,429	1,388,976	543,840	845,136	233,323
Judicial:					
Personnel services:					
Salaries	186,610	415,287	242,355	172,932	250,499
Total personnel services	186,610	415,287	242,355	172,932	250,499
Commodities:					
Equipment	-	12,864	5,531	7,333	8,587
Other commodities	-	18,355	1,971	16,384	412
Total commodities	-	31,219	7,502	23,717	8,999
Contractual services:					
Professional services	-	443,724	4,022	439,702	-
Rentals	-	48,000	2,000	46,000	-
Travel expenditure	-	40,256	9,191	31,065	-
Training and education	-	16,640	7,705	8,935	-
Other contractual services	-	45,861	221	45,640	-
Total contractual services	-	594,481	23,139	571,342	-
Total judicial	186,610	1,040,987	272,996	767,991	259,498

DuPage County, Illinois

U.S. Department of Justice Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-52

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Capital outlay	<u>\$ 4,354</u>	<u>\$ 165,994</u>	<u>\$ 136,970</u>	<u>\$ 29,024</u>	<u>\$ 302,855</u>
Total expenditures	<u>725,393</u>	<u>2,595,957</u>	<u>953,806</u>	<u>1,642,151</u>	<u>795,676</u>
Net change in fund balance	<u><u>\$ (725,393)</u></u>	<u><u>\$ (787,918)</u></u>	<u>(267,310)</u>	<u><u>\$ 520,608</u></u>	<u>18,676</u>
Fund Balance, Beginning			<u>111,396</u>		<u>92,720</u>
Fund Balance (Deficit), Ending			<u><u>\$ (155,914)</u></u>		<u><u>\$ 111,396</u></u>

DuPage County, Illinois

U.S. Department of Labor Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended November 30, 2022
 With Comparative Actual Amounts for the Year Ended November 30, 2021

E-53

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 5,711,830	\$ 5,882,727	\$ 170,897	\$ 6,320,745
Miscellaneous	-	150,000	89,380	(60,620)	254,589
Total revenues	-	5,861,830	5,972,107	110,277	6,575,334
Expenditures					
Public services:					
Personnel services:					
Salaries	1,514,469	3,282,936	1,673,918	1,609,018	1,648,022
Benefits	592,672	1,213,152	608,427	604,725	728,441
Total personnel services	2,107,141	4,496,088	2,282,345	2,213,743	2,376,463
Commodities:					
Equipment	11,114	89,114	61,856	27,258	10,733
Other commodities	6,414	17,494	5,361	12,133	6,768
Total commodities	17,528	106,608	67,217	39,391	17,501
Contractual services:					
Professional services	49,186	98,108	30,007	68,101	59,354
Insurance	1,005	2,010	1,005	1,005	1,005
Utilities	34,295	70,594	33,704	36,890	32,279
Repairs and maintenance	480	960	(108)	1,068	183
Rentals	329,972	602,872	64,263	538,609	329,236
Travel expenditure	5,772	11,772	2,580	9,192	1,094
Training and education	7,206	32,206	15,113	17,093	4,899
Other contractual services	3,571,452	6,354,146	3,097,032	3,257,114	3,167,380
Total contractual services	3,999,368	7,172,668	3,243,596	3,929,072	3,595,430
Total public services	6,124,037	11,775,364	5,593,158	6,182,206	5,989,394
Debt service:					
Principal	-	-	117,675	(117,675)	-
Interest	-	-	63,363	(63,363)	-
Total debt service	-	-	181,038	(181,038)	-
Capital outlay	-	-	715,100	(715,100)	-
Total expenditures	6,124,037	11,775,364	6,489,296	5,286,068	5,989,394
Excess (deficiency) of revenues over expenditures	(6,124,037)	(5,913,534)	(517,189)	5,396,345	585,940
Other Financing Sources (Uses)					
Transfers out	(18,608)	(229,111)	(221,085)	8,026	(390,905)
Lease proceeds	-	-	715,100	715,100	-
Total other financing sources (uses)	(18,608)	(229,111)	494,015	723,126	(390,905)
Net change in fund balance	\$ (6,142,645)	\$ (6,142,645)	(23,174)	\$ 6,119,471	195,035
Fund Balance (Deficit), Beginning			(22,611)		(217,646)
Fund Balance (Deficit), Ending			<u>\$ (45,785)</u>		<u>\$ (22,611)</u>

DuPage County, Illinois

U.S. Department of Transportation Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-54

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 622,225	\$ 323,771	\$ (298,454)	\$ 400,949
Total revenues	-	622,225	323,771	(298,454)	400,949
Expenditures					
Public safety:					
Personnel services:					
Salaries	30,775	62,000	24,114	37,886	22,423
Total personnel services	30,775	62,000	24,114	37,886	22,423
Total public safety	30,775	62,000	24,114	37,886	22,423
Public services:					
Contractual services:					
Other contractual services	118,000	709,000	272,950	436,050	212,396
Total contractual services	118,000	709,000	272,950	436,050	212,396
Total public services	118,000	709,000	272,950	436,050	212,396
Total expenditures	148,775	771,000	297,064	473,936	234,819
Net change in fund balance	\$ (148,775)	\$ (148,775)	26,707	\$ 175,482	166,130
Fund Balance (Deficit), Beginning			(76,398)		(242,528)
Fund Balance (Deficit), Ending			\$ (49,691)		\$ (76,398)

DuPage County, Illinois

U.S. Election Assistance Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-55

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 741	\$ 246,513	\$ 245,772	\$ 94,152
Total revenues	-	741	246,513	245,772	94,152
Expenditures					
Public services					
Commodities:					
Equipment	10,000	765	765	-	6,063
Total commodities	10,000	765	765	-	6,063
Contractual services:					
Professional services	25,000	28,080	28,080	-	31,269
Other contractual services	45,000	84,016	67,928	16,088	56,106
Total contractual services	70,000	112,096	96,008	16,088	87,375
Total public services	80,000	112,861	96,773	16,088	93,438
Capital outlay	171,861	149,741	149,740	1	-
Total expenditures	251,861	262,602	246,513	16,089	93,438
Net change in fund balance	<u>\$ (251,861)</u>	<u>\$ (261,861)</u>	-	<u>\$ 261,861</u>	714
Fund Balance (Deficit), Beginning			-		(714)
Fund Balance, Ending			<u>\$ -</u>		<u>\$ -</u>

DuPage County, Illinois

Environmental Protection Agency Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-56

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 67,373	\$ 67,373	\$ 95,121
Total revenues	-	-	67,373	67,373	95,121
Expenditures					
Conservation and recreation:					
Personnel services:					
Salaries	79,600	79,600	50,963	28,637	43,874
Benefits	36,989	36,989	13,467	23,522	12,367
Total personnel services	116,589	116,589	64,430	52,159	56,241
Contractual services:					
Other contractual services	216	216	-	216	2,534
Total contractual services	216	216	-	216	2,534
Total conservation and recreation	116,805	116,805	64,430	52,375	58,775
Total expenditures	116,805	116,805	64,430	52,375	58,775
Net change in fund balance	<u>\$ (116,805)</u>	<u>\$ (116,805)</u>	2,943	<u>\$ 119,748</u>	36,346
Fund Balance (Deficit), Beginning			(2,943)		(39,289)
Fund Balance, Ending			<u>\$ -</u>		<u>\$ (2,943)</u>

DuPage County, Illinois

Illinois Department of Commerce and Economic Opportunity Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended November 30, 2022
 With Comparative Actual Amounts for the Year Ended November 30, 2021

E-57

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 3,534,531	\$ 3,256,476	\$ (278,055)	\$ 1,298,016
Miscellaneous	-	-	-	-	292
Total revenues	-	3,534,531	3,256,476	(278,055)	1,298,308
Expenditures					
Public services:					
Personnel services:					
Salaries	357,260	771,887	78,355	693,532	102,375
Benefits	123,610	263,850	26,725	237,125	32,516
Total benefits	480,870	1,035,737	105,080	930,657	134,891
Commodities:					
Equipment	17,833	19,153	1,263	17,890	450
Other commodities	9,202	14,515	855	13,660	2,252
Total commodities	27,035	33,668	2,118	31,550	2,702
Contractual services:					
Professional services	246,379	493,026	241,594	251,432	54,760
Insurance	333	875	333	542	160
Utilities	2,372	3,645	811	2,834	340
Repairs and maintenance	915	1,577	88	1,489	113
Rentals	905	1,667	265	1,402	223
Travel expenditure	2,783	3,576	195	3,381	-
Training and education	1,410	3,031	366	2,665	795
Other contractual services	2,271,680	4,952,411	2,928,893	2,023,518	1,119,150
Total contractual services	2,526,777	5,459,808	3,172,545	2,287,263	1,175,541
Total public services	3,034,682	6,529,213	3,279,743	3,249,470	1,313,134
Capital outlay	200,000	240,000	-	240,000	-
Total expenditures	3,234,682	6,769,213	3,279,743	3,489,470	1,313,134
Net change in fund balance	<u>\$ (3,234,682)</u>	<u>\$ (3,234,682)</u>	(23,267)	<u>\$ 3,211,415</u>	(14,826)
Fund Balance, Beginning			80,588		95,414
Fund Balance, Ending			<u>\$ 57,321</u>		<u>\$ 80,588</u>

DuPage County, Illinois

Attorney General - State of Illinois Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-58

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 51,996	\$ 32,149	\$ (19,847)	\$ 29,017
Total revenues	-	51,996	32,149	(19,847)	29,017
Expenditures					
Judicial:					
Personnel services:					
Salaries	18,501	51,501	32,149	19,352	31,483
Equipment	-	6,717	-	6,717	-
Other commodities	-	8,800	-	8,800	-
Training and education	-	3,479	-	3,479	-
Total personnel services	18,501	70,497	32,149	38,348	31,483
Total judicial	18,501	70,497	32,149	38,348	31,483
Total expenditures	18,501	70,497	32,149	38,348	31,483
Net change in fund balance	<u>\$ (18,501)</u>	<u>\$ (18,501)</u>	-	<u>\$ 18,501</u>	(2,466)
Fund Balance, Beginning			-		2,466
Fund Balance, Ending			<u>\$ -</u>		<u>\$ -</u>

DuPage County, Illinois

Illinois Department on Aging Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-59

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 4,714,793	\$ 5,053,123	\$ 338,330	\$ 4,371,525
Miscellaneous	-	470,000	451,282	(18,718)	386,687
Total revenues	-	5,184,793	5,504,405	319,612	4,758,212
Expenditures					
Public services:					
Personnel services:					
Salaries	3,405,750	7,003,994	3,158,956	3,845,038	2,935,304
Benefits	1,267,329	2,467,195	1,061,517	1,405,678	1,166,014
Total benefits	4,673,079	9,471,189	4,220,473	5,250,716	4,101,318
Commodities:					
Equipment	7,000	17,000	543	16,457	173
Other commodities	6,000	12,000	2,653	9,347	769
Total commodities	13,000	29,000	3,196	25,804	942
Contractual services:					
Professional services	50,000	120,000	18,879	101,121	1,724
Insurance	500	1,000	316	684	316
Utilities	55,572	111,252	38,993	72,259	21,087
Repairs and maintenance	500	1,000	343	657	261
Travel expenditure	60,000	120,000	35,062	84,938	22,717
Training and education	4,628	9,483	5,048	4,435	6,613
Other contractual services	169,924	349,072	84,979	264,093	83,572
Total contractual services	341,124	711,807	183,620	528,187	136,290
Total public services	5,027,203	10,211,996	4,407,289	5,804,707	4,238,550
Total expenditures	5,027,203	10,211,996	4,407,289	5,804,707	4,238,550
Net change in fund balance	<u>\$ (5,027,203)</u>	<u>\$ (5,027,203)</u>	1,097,116	<u>\$ 6,124,319</u>	519,662
Fund Balance, Beginning			559,864		40,202
Fund Balance, Ending			<u>\$ 1,656,980</u>		<u>\$ 559,864</u>

DuPage County, Illinois

Illinois Department of Public Health Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-60

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 5,130	\$ -	\$ (5,130)	\$ -
Total revenues	-	5,130	-	(5,130)	-
Expenditures					
Capital outlay	13,735	18,865	-	18,865	(3,049)
Total expenditures	13,735	18,865	-	18,865	(3,049)
Net change in fund balance	<u>\$ (13,735)</u>	<u>\$ (13,735)</u>	-	<u>\$ 13,735</u>	3,049
Fund Balance (Deficit), Beginning			29		(3,020)
Fund Balance, Ending			<u>\$ 29</u>		<u>\$ 29</u>

DuPage County, Illinois

Illinois Violence Prevention Authority Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-61

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ 39,000	\$ 30,724	\$ (8,276)	\$ 34,276
Total revenues	-	39,000	30,724	(8,276)	34,276
Expenditures					
Judicial:					
Commodities:					
Other commodities	869	976	87	889	1,287
Total commodities	869	976	87	889	1,287
Contractual services:					
Professional services	27,697	62,895	28,518	34,377	33,360
Equipment	-	1,002	1,002	-	-
Other contractual services	-	2,180	1,320	860	-
Travel expenditure	1,316	1,829	-	1,829	-
Total contractual services	29,013	67,906	30,840	37,066	33,360
Total judicial	29,882	68,882	30,927	37,955	34,647
Total expenditures	29,882	68,882	30,927	37,955	34,647
Net change in fund balance	<u>\$ (29,882)</u>	<u>\$ (29,882)</u>	(203)	<u>\$ 29,679</u>	(371)
Fund Balance (Deficit), Beginning			(6,367)		(5,996)
Fund Balance (Deficit), Ending			<u>\$ (6,570)</u>		<u>\$ (6,367)</u>

DuPage County, Illinois

Illinois State Agencies - Miscellaneous Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-62

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 1,476,399	\$ 560,786	\$ (915,613)	\$ 477,968
Total revenues	-	1,476,399	560,786	(915,613)	477,968
Expenditures					
Public services:					
Personnel services:					
Salaries	-	-	-	-	11,185
Benefits	-	-	-	-	6,256
Total benefits	-	-	-	-	17,441
Contractual services:					
Other contractual services	-	-	-	-	987
Total contractual services	-	-	-	-	987
Total public services	-	-	-	-	18,428
General government:					
Commodities:					
Equipment	-	-	-	-	1,996
Other commodities	526	3,113	526	2,587	788
Total commodities	526	3,113	526	2,587	2,784
Contractual services:					
Other contractual services	247,872	797,872	246,746	551,126	150,946
Total contractual services	247,872	797,872	246,746	551,126	150,946
Total general government	248,398	800,985	247,272	553,713	153,730
Judicial:					
Personnel services:					
Salaries	147,372	600,202	222,015	378,187	212,717
Benefits	50,111	187,511	62,018	125,493	71,269
Total personnel services	197,483	787,713	284,033	503,680	283,986
Commodities:					
Equipment	-	111	-	111	6,478
Other commodities	3,180	10,921	7,052	3,869	4,027
Total commodities	3,180	11,032	7,052	3,980	10,505

DuPage County, Illinois

Illinois State Agencies - Miscellaneous Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-62

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Contractual services:					
Professional services	\$ 29,013	\$ 110,083	\$ 19,006	\$ 91,077	\$ 5,317
Utilities	1,882	6,562	1,789	4,773	1,158
Repairs and maintenance	150	300	-	300	150
Travel expenditure	8,467	16,588	-	16,588	-
Training and education	2,650	16,406	9,530	6,876	1,255
Other contractual services	6,390	12,235	7,258	4,977	1,000
Total contractual services	48,552	162,174	37,583	124,591	8,880
Total judicial	249,215	960,919	328,668	632,251	303,371
Capital outlay:					
Capital outlay	-	209,108	182,287	26,821	-
Total capital outlay	-	209,108	182,287	26,821	-
Total expenditures	497,613	1,971,012	758,227	1,185,964	475,529
Net change in fund balance	<u>\$ (497,613)</u>	<u>\$ (494,613)</u>	(197,441)	<u>\$ 297,172</u>	2,439
Fund Balance, Beginning			11,699		9,260
Fund Balance (Deficit), Ending			<u>\$ (185,742)</u>		<u>\$ 11,699</u>

DuPage County, Illinois

Illinois Department of Human Services Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-63

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental revenue	\$ -	\$ 311,347	\$ 212,660	\$ (98,687)	\$ 295,738
Investment income	-	-	151	151	118
Miscellaneous	-	-	-	-	1,003
Total revenues	-	311,347	212,811	(98,536)	296,859
Expenditures					
Public services:					
Personnel services:					
Salaries	59,239	155,201	100,993	54,208	107,760
Benefits	20,460	52,925	37,547	15,378	39,918
Total personnel services	79,699	208,126	138,540	69,586	147,678
Contractual services:					
Other contractual services	119,730	302,650	143,943	158,707	149,344
Total contractual services	119,730	302,650	143,943	158,707	149,344
Total public services	199,429	510,776	282,483	228,293	297,022
Total expenditures	199,429	510,776	282,483	228,293	297,022
Net change in fund balance	\$ (199,429)	\$ (199,429)	(69,672)	\$ 129,757	(163)
Fund Balance (Deficit), Beginning			(18)		145
Fund Balance (Deficit), Ending			\$ (69,690)		\$ (18)

DuPage County, Illinois

Family Self Sufficiency Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-64

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ -	\$ -	\$ 83	\$ 83	\$ 23
Total revenues	-	-	83	83	23
Expenditures					
Public services:					
Personnel services:					
Salaries	13,025	13,025	1,435	11,590	1,120
Benefits	17,586	17,586	751	16,835	646
Total personnel services	30,611	30,611	2,186	28,425	1,766
Contractual services:					
Travel expenditure	5,000	5,000	-	5,000	-
Total contractual services	5,000	5,000	-	5,000	-
Total public services	35,611	35,611	2,186	33,425	1,766
Total expenditures	35,611	35,611	2,186	33,425	1,766
Net change in fund balance	<u>\$ (35,611)</u>	<u>\$ (35,611)</u>	(2,103)	<u>\$ 33,508</u>	(1,743)
Fund Balance, Beginning			33,640		35,383
Fund Balance, Ending			<u>\$ 31,537</u>		<u>\$ 33,640</u>

DuPage County, Illinois

Care Center Foundation Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-65

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Miscellaneous	\$ -	\$ 101,879	\$ 61,857	\$ (40,022)	\$ 36,053
Total revenues	-	101,879	61,857	(40,022)	36,053
Expenditures					
Public services:					
Personnel services:					
Salaries	-	35,555	22,412	13,143	19,652
Benefits	-	10,992	5,455	5,537	8,090
Total personnel services	-	46,547	27,867	18,680	27,742
Contractual services:					
Professional services	32,733	88,065	31,267	56,798	10,699
Total contractual services	32,733	88,065	31,267	56,798	10,699
Total public services	32,733	134,612	59,134	75,478	38,441
Total expenditures	32,733	134,612	59,134	75,478	38,441
Net change in fund balance	\$ (32,733)	\$ (32,733)	2,723	\$ 35,456	(2,388)
Fund Balance (Deficit), Beginning			(2,664)		(276)
Fund Balance (Deficit), Ending			\$ 59		\$ (2,664)

DuPage County, Illinois

Illinois Association of Community Action Agencies Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-66

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Miscellaneous	\$ -	\$ -	\$ 90	\$ 90	\$ 9,636
Total revenues	-	-	90	90	9,636
Expenditures					
Public services:					
Personnel services:					
Salaries	19,484	19,484	75	19,409	7,429
Benefits	10,022	10,022	15	10,007	2,208
Total personnel services	29,506	29,506	90	29,416	9,637
Total public services	29,506	29,506	90	29,416	9,637
Total expenditures	29,506	29,506	90	29,416	9,637
Net change in fund balance	\$ (29,506)	\$ (29,506)	-	\$ 29,506	(1)
Fund Balance, Beginning			-		1
Fund Balance, Ending			\$ -		\$ -

DuPage County, Illinois

Dupage Animal Friends Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-67

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Investment income	\$ -	\$ -	\$ (3,651)	\$ (3,651)	\$ 406
Miscellaneous	-	4,520,000	5,093,422	573,422	68,369
Total revenues	-	4,520,000	5,089,771	569,771	68,775
Expenditures					
General government:					
Personnel services:					
Salaries	10,982	29,482	11,931	17,551	17,017
Benefits	1,451	2,951	913	2,038	1,302
Total personnel services	12,433	32,433	12,844	19,589	18,319
Commodities:					
Equipment	-	-	-	-	3,706
Other commodities	4,300	4,300	2,300	2,000	798
Total commodities	4,300	4,300	2,300	2,000	4,504
Contractual services:					
Professional services	48,686	48,686	47,715	971	44,712
Repairs and maintenance	-	-	-	-	515
Travel expenditure	500	500	-	500	-
Other contractual services	-	-	-	-	478
Training and education	500	500	-	500	149
Total contractual services	49,686	49,686	47,715	1,971	45,854
Total general government	66,419	86,419	62,859	23,560	68,677
Capital outlay	540,874	5,040,874	-	5,040,874	-
Total expenditures	607,293	5,127,293	62,859	5,064,434	68,677
Net change in fund balance	<u>\$ (607,293)</u>	<u>\$ (607,293)</u>	5,026,912	<u>\$ 5,634,205</u>	98
Fund Balance, Beginning			4,703		4,605
Fund Balance, Ending			<u>\$ 5,031,615</u>		<u>\$ 4,703</u>

DuPage County, Illinois

Resource Innovations Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-68

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Miscellaneous	\$ -	\$ 787,064	\$ 116,915	\$ (670,149)	\$ 74,716
Total revenues	-	787,064	116,915	(670,149)	74,716
Expenditures					
Public services:					
Personnel services:					
Salaries	50,173	213,691	23,290	190,401	15,902
Benefits	16,109	68,789	7,884	60,905	4,204
Total personnel services	66,282	282,480	31,174	251,306	20,106
Commodities:					
Equipment	4,099	7,433	199	7,234	126
Other commodities	497	5,569	755	4,814	744
Total commodities	4,596	13,002	954	12,048	870
Contractual services:					
Professional services	175,984	729,550	79,367	650,183	46,728
Insurance	-	-	-	-	835
Utilities	384	1,663	746	917	516
Repairs and maintenance	535	4,604	2,996	1,608	365
Rentals	148	490	-	490	322
Travel expenditure	972	1,356	173	1,183	3,729
Training and education	1,007	1,929	775	1,154	1,089
Other contractual services	494	2,392	730	1,662	156
Total contractual services	179,524	741,984	84,787	657,197	53,740
Total public services	250,402	1,037,466	116,915	920,551	74,716
Total expenditures	250,402	1,037,466	116,915	920,551	74,716
Net change in fund balance	\$ (250,402)	\$ (250,402)	-	\$ 250,402	-
Fund Balance, Beginning			-		-
Fund Balance, Ending			\$ -		\$ -

DuPage County, Illinois

Local Law Drug Enforcement Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-69

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Fines and forfeitures	\$ -	\$ -	\$ 1,606	\$ 1,606	\$ -
Total revenues	-	-	1,606	1,606	-
Expenditures					
Public services:					
Contractual services:					
Other contractual services	14,479	14,479	-	14,479	-
Total contractual services	14,479	14,479	-	14,479	-
Total public services	14,479	14,479	-	14,479	-
Total expenditures	14,479	14,479	-	14,479	-
Net change in fund balance	<u>\$ (14,479)</u>	<u>\$ (14,479)</u>	1,606	<u>\$ 16,085</u>	-
Fund Balance, Beginning			44,534		44,534
Fund Balance, Ending			<u>\$ 46,140</u>		<u>\$ 44,534</u>

DuPage County, Illinois

Sheriff Commissary Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-70

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Miscellaneous	\$ 1,657,000	\$ 1,657,000	\$ 1,426,375	\$ (230,625)	\$ 1,103,002
Total revenues	1,657,000	1,657,000	1,426,375	(230,625)	1,103,002
Expenditures					
Public safety:					
Personnel services:					
Salaries	50,000	35,000	30,396	4,604	28,602
Total personnel services	50,000	35,000	30,396	4,604	28,602
Commodities:					
Equipment	60,000	22,278	21,095	1,183	322
Other commodities	177,000	149,722	142,526	7,196	126,091
Total commodities	237,000	172,000	163,621	8,379	126,413
Contractual services:					
Professional services	615,000	601,618	601,618	-	633,266
Insurance	540,000	795,441	763,028	32,413	500,192
Travel expenditure	-	27,579	27,580	(1)	-
Utilities	215,000	25,362	23,819	1,543	25,437
Total contractual services	1,370,000	1,450,000	1,416,045	33,955	1,158,895
Total public safety	1,657,000	1,657,000	1,610,062	46,938	1,313,910
Total expenditures	1,657,000	1,657,000	1,610,062	46,938	1,313,910
Net change in fund balance	\$ -	\$ -	(183,687)	\$ (183,687)	(210,908)
Fund Balance, Beginning			1,687,958		1,898,866
Fund Balance, Ending			<u>\$ 1,504,271</u>		<u>\$ 1,687,958</u>

DuPage County, Illinois

Federal Law Enforcement Treasury Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-71

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ 400,000	\$ 400,000	\$ 393,395	\$ (6,605)	\$ 198,740
Total revenues	400,000	400,000	393,395	(6,605)	198,740
Expenditures					
Public safety:					
Commodities:					
Equipment	75,000	75,000	74,786	214	116,930
Other commodities	100,000	100,000	74,627	25,373	28,621
Total commodities	175,000	175,000	149,413	25,587	145,551
Contractual services:					
Professional services	-	-	-	-	42,207
Insurance	-	-	-	-	5,902
Utilities	110,000	110,000	5,000	105,000	49,813
Repairs and maintenance	115,000	47,990	-	47,990	12,844
Total contractual services	225,000	157,990	5,000	152,990	110,766
Total public services	400,000	332,990	154,413	178,577	256,317
Capital Outlay					
Capital outlay	-	67,010	-	67,010	-
Total capital outlay	-	67,010	-	67,010	-
Total expenditures	400,000	400,000	154,413	245,587	256,317
Net change in fund balance	\$ -	\$ -	238,982	\$ 238,982	(57,577)
Fund Balance, Beginning			399,624		457,201
Fund Balance, Ending			<u>\$ 638,606</u>		<u>\$ 399,624</u>

DuPage County, Illinois

Drug Traffic Prevention State Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-72

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ 5,000	\$ 5,000	\$ 4,376	\$ (624)	\$ 5,347
Total revenues	5,000	5,000	4,376	(624)	5,347
Expenditures					
Public safety:					
Commodities:					
Other commodities	-	8,238	5,647	2,591	3,405
Total commodities	-	8,238	5,647	2,591	3,405
Contractual services:					
Professional services	-	1,203	1,202	1	2,890
Rentals	-	8,797	-	8,797	-
Travel expenditure	-	2,434	2,434	-	-
Other contractual services	5,000	6	-	6	-
Total contractual services	5,000	12,440	3,636	8,804	2,890
Total public safety	5,000	20,678	9,283	11,395	6,295
Total expenditures	5,000	20,678	9,283	11,395	6,295
Net change in fund balance	\$ -	\$ (15,678)	(4,907)	\$ 10,771	(948)
Fund Balance, Beginning			47,654		48,602
Fund Balance, Ending			<u>\$ 42,747</u>		<u>\$ 47,654</u>

DuPage County, Illinois

Sheriff Investigative Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-73

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Miscellaneous	\$ 500	\$ 500	\$ 5,767	\$ 5,267	\$ 4,821
Total revenues	500	500	5,767	5,267	4,821
Expenditures					
Public safety:					
Commodities:					
Other commodities	6,000	6,000	2,934	3,066	1,028
Total commodities	6,000	6,000	2,934	3,066	1,028
Contractual services:					
Professional services	3,000	4,000	450	3,550	4,730
Travel expenditure	-	1,000	944	56	-
Training and education	-	620	620	-	-
Other contractual services	5,000	2,380	1,800	580	-
Total contractual services	8,000	8,000	3,814	4,186	4,730
Total public safety	14,000	14,000	6,748	7,252	5,758
Total expenditures	14,000	14,000	6,748	7,252	5,758
Net change in fund balance	\$ (13,500)	\$ (13,500)	(981)	\$ 12,519	(937)
Fund Balance, Beginning			53,902		54,839
Fund Balance, Ending			\$ 52,921		\$ 53,902

DuPage County, Illinois

Sheriff Sex Offender Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-74

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 3,800	\$ 3,800	\$ 4,675	\$ 875	\$ 4,701
Total revenues	3,800	3,800	4,675	875	4,701
Expenditures					
Public safety:					
Contractual services:					
Travel expenditure	-	846	846	-	175
Other contractual services	1,800	3,120	3,120	-	2,405
Total contractual services	1,800	3,966	3,966	-	2,580
Total public safety	1,800	3,966	3,966	-	2,580
Total expenditures	1,800	3,966	3,966	-	2,580
Net change in fund balance	\$ 2,000	\$ (166)	709	\$ 875	2,121
Fund Balance, Beginning			10,206		8,085
Fund Balance, Ending			\$ 10,915		\$ 10,206

DuPage County, Illinois

Violent Offender Against Youth Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-75

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 1,000	\$ 1,000	\$ 40	\$ (960)	\$ 60
Total revenues	1,000	1,000	40	(960)	60
Expenditures					
Public safety:					
Contractual services:					
Training and education	500	500	-	500	-
Other contractual services	500	500	-	500	-
Total contractual services	1,000	1,000	-	1,000	-
Total public services	1,000	1,000	-	1,000	-
Total expenditures	1,000	1,000	-	1,000	-
Net change in fund balance	\$ -	\$ -	40	\$ 40	60
Fund Balance, Beginning			545		485
Fund Balance, Ending			\$ 585		\$ 545

DuPage County, Illinois

Federal Law Enforcement Justice Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-76

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ 200	\$ 200	\$ -	\$ (200)	\$ -
Total revenues	200	200	-	(200)	-
Expenditures					
Public safety:					
Commodities:					
Equipment	40	40	-	40	-
Other commodities	40	1,015	1,015	-	-
Total commodities	80	1,055	1,015	40	-
Contractual services:					
Travel expenditure	40	40	-	40	-
Training and education	40	40	-	40	-
Other contractual services	40	40	-	40	-
Total contractual services	120	120	-	120	-
Total public services	200	1,175	1,015	160	-
Total expenditures	200	1,175	1,015	160	-
Net change in fund balance	\$ -	\$ (975)	(1,015)	\$ (40)	-
Fund Balance, Beginning			1,433		1,433
Fund Balance, Ending			<u>\$ 418</u>		<u>\$ 1,433</u>

DuPage County, Illinois

Sale in Error Interest Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-77

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ -	\$ -	\$ 3,060	\$ 3,060	\$ -
Investment income	-	2,000	781	(1,219)	219
Miscellaneous	-	108,000	102,420	(5,580)	166,271
Total revenues	-	110,000	106,261	(3,739)	166,490
Expenditures					
General government:					
Contractual services:					
Other contractual services	-	10,000	3,609	6,391	67,129
Total contractual services	-	10,000	3,609	6,391	67,129
Total general government	-	10,000	3,609	6,391	67,129
Total expenditures	-	10,000	3,609	6,391	67,129
Excess (deficiency) of revenues over expenditures	-	100,000	102,652	2,652	99,361
Other Financing Sources (Uses)					
Transfers out	-	(100,000)	(96,866)	3,134	-
Total other financing sources (uses)	-	(100,000)	(96,866)	3,134	-
Net change in fund balance	\$ -	\$ -	5,786	\$ 5,786	99,361
Fund Balance, Beginning			594,871		495,510
Fund Balance, Ending			\$ 600,657		\$ 594,871

DuPage County, Illinois

Emergency Deployment Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-78

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ 14,521	\$ 14,521	\$ -	\$ (14,521)	\$ -
Total revenues	14,521	14,521	-	(14,521)	-
Expenditures					
Public safety:					
Personnel services:					
Salaries	11,300	11,300	-	11,300	-
Benefits	1,187	1,187	-	1,187	-
Total personnel services	12,487	12,487	-	12,487	-
Commodities:					
Other commodities	1,034	1,034	-	1,034	-
Total commodities	1,034	1,034	-	1,034	-
Contractual services:					
Travel expenditure	1,000	1,000	-	1,000	-
Total contractual services	1,000	1,000	-	1,000	-
Total public safety	14,521	14,521	-	14,521	-
Total expenditures	14,521	14,521	-	14,521	-
Net change in fund balance	\$ -	\$ -	-	\$ -	-
Fund Balance, Beginning			-		-
Fund Balance, Ending			\$ -		\$ -

DuPage County, Illinois

Miscellaneous Local Grants Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

E-79

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Miscellaneous	\$ -	\$ -	\$ 23,898	\$ 23,898	\$ 517,206
Total revenues	-	-	23,898	23,898	517,206
Expenditures					
General government:					
Personnel services:					
Salaries	-	-	-	-	136,242
Total personnel services	-	-	-	-	136,242
Commodities:					
Other commodities	-	-	-	-	15,926
Total commodities	-	-	-	-	15,926
Contractual services:					
Professional services	-	-	-	-	1,516
Repairs and maintenance	-	-	-	-	4,844
Rentals	-	-	-	-	33,974
Other contractual services	-	-	-	-	235,946
Total contractual services	-	-	-	-	276,280
Total general government	-	-	-	-	428,448
Judicial:					
Commodities:					
Other commodities	500	500	-	500	-
Total commodities	500	500	-	500	-
Contractual services:					
Professional services	23,780	23,780	9,140	14,640	1,260
Other contractual services	-	-	-	-	1,000
Total contractual services	23,780	23,780	9,140	14,640	2,260
Total judicial	24,280	24,280	9,140	15,140	2,260
Public services:					
Personnel services:					
Salaries	13,248	11,809	8,984	2,825	2,200
Benefits	4,204	5,643	4,589	1,054	950
Total personnel services	17,452	17,452	13,573	3,879	3,150
Total public services	17,452	17,452	13,573	3,879	3,150
Capital outlay	-	-	-	-	84,708
Total expenditures	41,732	41,732	22,713	19,019	518,566
Net change in fund balance	\$ (41,732)	\$ (41,732)	1,185	\$ 42,917	(1,360)
Fund Balance (Deficit), Beginning			(1,360)		-
Fund Balance (Deficit), Ending			\$ (175)		\$ (1,360)

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.

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.

2015B General Obligation Refunding Bonds - Drainage Project (Alternate Revenue Source) - This fund was established to account for pledged sales tax revenue and payment of principal, interest, and fiscal agent fees on the General Obligation Refunding Bonds. The bonds were issued to do a current refunding of the outstanding General Obligation (Alternate Revenue Source - Drainage Project) Refunding Bonds, Series 2005.

2016 General Obligation Refunding Bonds - Stormwater Project (Alternate Revenue Source) - This fund was established to account for pledged Stormwater Management property tax revenue and payment of principal, interest, and fiscal agent fees on the General Obligation Refunding Bonds. The bonds were issued to do a current refunding of the outstanding General Obligation Refunding Bonds (Alternate Revenue Source - Stormwater Project), Series 2006.

2016 General Obligation Refunding Bonds - Courthouse Project (Limited Tax) - This fund was established to account for pledged property tax revenue and payment of principal and interest on the General Obligation Refunding Bonds. The bonds were issued to do a current refunding of the outstanding Limited Tax General Obligation Refunding Bonds (Courthouse Project), Series 2006.

2017 General Obligation Debt Certificates - This fund was established to account for lease payments and various cost reimbursements from DuPage Public Safety Communications (DU-COMM) and payment of principal and interest on the General Obligation Debt Certificates. The bonds were issued to finance a portion of the construction and equipment costs of the new 9-1-1 facility.

2009 General Obligation Bonds - Special Service Area #34 Project (Limited Tax Certificates of Indebtedness - Hobson Valley) - This fund was established to account for pledged local property tax revenue and payment of principal, interest, and fiscal agent fees on the General Obligation Bonds. The bonds were issued to finance the construction, operation, and installation of a water supply system in Hobson Valley-Special Service Area #34. (Budget accounted for in - Special Assessment Debt - Water/Sewer System Projects).

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Debt Service Funds
November 30, 2022

F-1

	Special Assessment Debt - Water/Sewer System Projects Fund	1993 General Obligation Refunding Bonds - Jail Project Fund	1993 General Obligation Refunding Bonds - Stormwater Project Fund	2010 A&B Taxable General Obligation Bonds Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 General Obligation Refunding Bonds - Stormwater Project Fund	2016 General Obligation Refunding Bonds - Courthouse Project Fund	2017 General Obligation Debt Certificates Fund	2009 General Obligation Bonds - Special Service Area #34 Project Fund	Total Nonmajor Debt Service Funds
Assets											
Cash and investments	\$ 670,495	\$ 25,963	\$ 9,496	\$ 45,553	\$ -	\$ 4,395,711	\$ -	\$ 4,081,173	\$ 4	\$ 154,038	\$ 9,382,433
Receivables											
Taxes	418,921	-	-	-	-	-	-	3,742,177	-	148,125	4,309,223
Interest	1,883	67	25	118	-	11,349	-	-	-	397	13,839
Total assets	<u>\$ 1,091,299</u>	<u>\$ 26,030</u>	<u>\$ 9,521</u>	<u>\$ 45,671</u>	<u>\$ -</u>	<u>\$ 4,407,060</u>	<u>\$ -</u>	<u>\$ 7,823,350</u>	<u>\$ 4</u>	<u>\$ 302,560</u>	<u>\$ 13,705,495</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances											
Liabilities											
Due to other funds	\$ 208,184	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,184
Total liabilities	<u>208,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>208,184</u>
Deferred Inflows of Resources											
Property taxes levied for a future period	418,921	-	-	-	-	-	-	3,719,830	-	148,125	4,286,876
Total deferred inflows of resources	<u>418,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,719,830</u>	<u>-</u>	<u>148,125</u>	<u>4,286,876</u>
Fund Balances											
Restricted	464,194	26,030	9,521	45,671	-	4,407,060	-	4,103,520	4	154,435	9,210,435
Total fund balances	<u>464,194</u>	<u>26,030</u>	<u>9,521</u>	<u>45,671</u>	<u>-</u>	<u>4,407,060</u>	<u>-</u>	<u>4,103,520</u>	<u>4</u>	<u>154,435</u>	<u>9,210,435</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,091,299</u>	<u>\$ 26,030</u>	<u>\$ 9,521</u>	<u>\$ 45,671</u>	<u>\$ -</u>	<u>\$ 4,407,060</u>	<u>\$ -</u>	<u>\$ 7,823,350</u>	<u>\$ 4</u>	<u>\$ 302,560</u>	<u>\$ 13,705,495</u>

DuPage County, Illinois

Nonmajor Governmental Funds

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

Year Ended November 30, 2022

F-2

	Special Assessment Debt - Water/Sewer System Projects Fund	1993 General Obligation Refunding Bonds - Jail Project Fund	1993 General Obligation Refunding Bonds - Stormwater Project Fund	2010 A&B Taxable General Obligation Bonds Fund	2011 General Obligation Refunding Bonds - Drainage Project Fund	2015B General Obligation Refunding Bonds - Drainage Project Fund	2016 General Obligation Refunding Bonds - Stormwater Project Fund	2016 General Obligation Refunding Bonds - Courthouse Project Fund	2017 General Obligation Debt Certificates Fund	2009 General Obligation Bonds - Special Service Area #34 Project Fund	Total Nonmajor Debt Service Funds
Revenues											
Taxes:											
Property taxes	\$ 421,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,743,990	\$ -	\$ 150,871	\$ 4,316,623
Intergovernmental revenue	-	-	-	-	-	-	-	-	683,201	-	683,201
Investment income	1,382	64	23	2,232	2,317	11,942	302	25,402	-	50	43,714
Miscellaneous	10,138	-	-	-	-	-	-	-	-	-	10,138
Total revenues	433,282	64	23	2,232	2,317	11,942	302	3,769,392	683,201	150,921	5,053,676
Expenditures											
Current:											
Public works	283,830	-	-	-	-	-	-	-	-	-	283,830
Debt service:											
Principal	90,000	-	-	4,475,000	2,535,000	1,355,000	1,890,000	2,510,000	535,000	105,000	13,495,000
Interest	45,775	-	-	3,517,894	62,812	108,543	13,703	1,150,850	148,201	41,025	5,088,803
Fiscal agent fees	450	-	-	800	1,500	550	-	-	-	550	3,850
Total expenditures	420,055	-	-	7,993,694	2,599,312	1,464,093	1,903,703	3,660,850	683,201	146,575	18,871,483
Excess (deficiency) of revenues over expenditures	13,227	64	23	(7,991,462)	(2,596,995)	(1,452,151)	(1,903,401)	108,542	-	4,346	(13,817,807)
Other Financing Sources (Uses)											
Transfers in	-	-	-	7,993,795	-	-	1,903,521	-	-	-	9,897,316
Transfers out	-	-	-	-	(252,086)	-	(196,438)	-	-	-	(448,524)
Total other financing sources (uses)	-	-	-	7,993,795	(252,086)	-	1,707,083	-	-	-	9,448,792
Net change in fund balances	13,227	64	23	2,333	(2,849,081)	(1,452,151)	(196,318)	108,542	-	4,346	(4,369,015)
Fund Balances, Beginning	450,967	25,966	9,498	43,338	2,849,081	5,859,211	196,318	3,994,978	4	150,089	13,579,450
Fund Balances, Ending	\$ 464,194	\$ 26,030	\$ 9,521	\$ 45,671	\$ -	\$ 4,407,060	\$ -	\$ 4,103,520	\$ 4	\$ 154,435	\$ 9,210,435

DuPage County, Illinois

Special Assessment Debt - Water/Sewer System Projects Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended November 30, 2022
 With Comparative Actual Amounts for the Year Ended November 30, 2021

F-3

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 417,500	\$ 417,500	\$ 421,762	\$ 4,262	\$ 262,052
Investment income	1,000	1,000	1,382	382	163
Miscellaneous	-	-	10,138	10,138	7,210
Total revenues	418,500	418,500	433,282	14,782	269,425
Expenditures					
Public works:					
Contractual services:					
Other contractual services	286,000	286,000	283,830	2,170	302,108
Total contractual services	286,000	286,000	283,830	2,170	302,108
Total public works	286,000	286,000	283,830	2,170	302,108
Debt service:					
Principal	90,000	90,000	90,000	-	90,000
Interest	46,000	46,000	45,775	225	48,655
Fiscal agent fees	450	450	450	-	450
Total debt service	136,450	136,450	136,225	225	139,105
Total expenditures	422,450	422,450	420,055	2,395	441,213
Net change in fund balance	\$ (3,950)	\$ (3,950)	13,227	\$ 17,177	(171,788)
Fund Balance, Beginning			450,967		622,755
Fund Balance, Ending			\$ 464,194		\$ 450,967

DuPage County, Illinois

2010 A&B Taxable General Obligation Bonds Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

F-4

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Investment income	\$ 5,000	\$ 5,000	\$ 2,232	\$ (2,768)	\$ 2,955
Total revenues	5,000	5,000	2,232	(2,768)	2,955
Expenditures					
Debt service:					
Principal	4,475,000	4,475,000	4,475,000	-	-
Interest	3,517,895	3,517,895	3,517,894	1	3,611,802
Fiscal agent fees	900	900	800	100	800
Total debt service	7,993,795	7,993,795	7,993,694	101	3,612,602
Total expenditures	7,993,795	7,993,795	7,993,694	101	3,612,602
Excess (deficiency) of revenues over expenditures	(7,988,795)	(7,988,795)	(7,991,462)	(2,667)	(3,609,647)
Other Financing Sources					
Transfers in	7,993,796	7,993,796	7,993,795	(1)	3,612,099
Total other financing sources	7,993,796	7,993,796	7,993,795	(1)	3,612,099
Net change in fund balance	\$ 5,001	\$ 5,001	2,333	\$ (2,668)	2,452
Fund Balance, Beginning			43,338		40,886
Fund Balance, Ending			\$ 45,671		\$ 43,338

DuPage County, Illinois

2011 General Obligation Refunding Bonds - Drainage Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2022
With Comparative Actual Amounts for the Year Ended November 30, 2021

F-5

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 471,467
Investment income (loss)	5,000	5,000	2,317	(2,683)	(220)
Total revenues	5,000	5,000	2,317	(2,683)	471,247
Expenditures					
Debt service:					
Principal	2,535,000	2,535,000	2,535,000	-	455,000
Interest	312,200	62,812	62,812	-	119,600
Fiscal agent fees	600	1,500	1,500	-	450
Total debt service	2,847,800	2,599,312	2,599,312	-	575,050
Total expenditures	2,847,800	2,599,312	2,599,312	-	575,050
Excess (deficiency) of revenues over expenditures	(2,842,800)	(2,594,312)	(2,596,995)	(2,683)	(103,803)
Other Financing Sources					
Transfers in	-	-	-	-	2,206,559
Transfers out	-	(252,086)	(252,086)	-	-
Total other financing sources	-	(252,086)	(252,086)	-	2,206,559
Net change in fund balance	<u>\$ (2,842,800)</u>	<u>\$ (2,846,398)</u>	(2,849,081)	<u>\$ (2,683)</u>	2,102,756
Fund Balance, Beginning			2,849,081		746,325
Fund Balance, Ending			<u>\$ -</u>		<u>\$ 2,849,081</u>

DuPage County, Illinois

2015B General Obligation Refunding Bonds - Drainage Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended November 30, 2022
 With Comparative Actual Amounts for the Year Ended November 30, 2021

F-6

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,217,830
Investment income	5,000	5,000	11,942	6,942	167
Total revenues	5,000	5,000	11,942	6,942	1,217,997
Expenditures					
Debt service:					
Principal	1,355,000	1,355,000	1,355,000	-	1,325,000
Interest	108,543	108,543	108,543	-	134,248
Fiscal agent fees	600	600	550	50	450
Total debt service	1,464,143	1,464,143	1,464,093	50	1,459,698
Total expenditures	1,464,143	1,464,143	1,464,093	50	1,459,698
Excess (deficiency) of revenues over expenditures	(1,459,143)	(1,459,143)	(1,452,151)	6,992	(241,701)
Other Financing Sources					
Transfers in	-	-	-	-	4,093,441
Total other financing sources	-	-	-	-	4,093,441
Net change in fund balance	\$ (1,459,143)	\$ (1,459,143)	(1,452,151)	\$ 6,992	3,851,740
Fund Balance, Beginning			5,859,211		2,007,471
Fund Balance, Ending			<u>\$ 4,407,060</u>		<u>\$ 5,859,211</u>

DuPage County, Illinois

2016 General Obligation Refunding Bonds - Stormwater Project Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended November 30, 2022
With Comparative Actual Amounts for the Year Ended November 30, 2021

F-7

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ -	\$ -	\$ 302	\$ 302	\$ (2,124)
Total revenues	-	-	302	302	(2,124)
Expenditures					
Debt service:					
Principal	1,890,000	1,890,000	1,890,000	-	1,865,000
Interest	13,703	13,703	13,703	-	40,926
Fiscal agent fees	600	600	-	600	500
Total debt service	1,904,303	1,904,303	1,903,703	600	1,906,426
Total expenditures	1,904,303	1,904,303	1,903,703	600	1,906,426
Excess (deficiency) of revenues over expenditures	(1,904,303)	(1,904,303)	(1,903,401)	902	(1,908,550)
Other Financing Sources					
Transfers in	1,904,303	1,904,303	1,903,521	(782)	-
Transfers out	-	(197,000)	(196,438)	562	-
Total other financing sources	1,904,303	1,707,303	1,707,083	(220)	-
Net change in fund balance	\$ -	\$ (197,000)	(196,318)	\$ 682	(1,908,550)
Fund Balance, Beginning			196,318		2,104,868
Fund Balance, Ending			\$ -		\$ 196,318

DuPage County, Illinois

2016 General Obligation Refunding Bonds - Courthouse Project Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended November 30, 2022
 With Comparative Actual Amounts for the Year Ended November 30, 2021

F-8

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Taxes	\$ 3,686,000	\$ 3,686,000	\$ 3,743,990	\$ 57,990	\$ 3,739,166
Investment income	3,000	3,000	25,402	22,402	137
Total revenues	3,689,000	3,689,000	3,769,392	80,392	3,739,303
Expenditures					
Debt service:					
Principal	2,510,000	2,510,000	2,510,000	-	2,385,000
Interest	1,150,850	1,150,850	1,150,850	-	1,235,575
Fiscal agent fees	3,000	3,000	-	3,000	-
Total debt service	3,663,850	3,663,850	3,660,850	3,000	3,620,575
Total expenditures	3,663,850	3,663,850	3,660,850	3,000	3,620,575
Net change in fund balance	\$ 25,150	\$ 25,150	108,542	\$ 83,392	118,728
Fund Balance, Beginning			3,994,978		3,876,250
Fund Balance, Ending			\$ 4,103,520		\$ 3,994,978

DuPage County, Illinois

2017 General Obligation Debt Certificates Fund
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended November 30, 2022
 With Comparative Actual Amounts for the Year Ended November 30, 2021

F-9

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Intergovernmental revenue	\$ 685,224	\$ 685,224	\$ 683,201	\$ (2,023)	\$ 687,180
Total revenues	685,224	685,224	683,201	(2,023)	687,180
Expenditures					
Debt service:					
Principal	535,000	535,000	535,000	-	525,000
Interest	148,202	148,202	148,201	1	162,180
Total debt service	683,202	683,202	683,201	1	687,180
Total expenditures	683,202	683,202	683,201	1	687,180
Net change in fund balance	<u>\$ 2,022</u>	<u>\$ 2,022</u>	-	<u>\$ (2,022)</u>	-
Fund Balance, Beginning			4		4
Fund Balance, Ending			<u>\$ 4</u>		<u>\$ 4</u>

DuPage County, Illinois

2009 General Obligation Bonds - Special Service Area #34 Project Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

F-10

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Taxes	\$ 148,125	\$ 148,125	\$ 150,871	\$ 2,746	\$ 148,612
Investment income (loss)	-	-	50	50	(150)
Total revenues	148,125	148,125	150,921	2,796	148,462
Expenditures					
Debt service:					
Principal	105,000	105,000	105,000	-	100,000
Interest	41,025	41,025	41,025	-	45,125
Fiscal agent fees	600	600	550	50	550
Total debt service	146,625	146,625	146,575	50	145,675
Total expenditures	146,625	146,625	146,575	50	145,675
Net change in fund balance	<u>\$ 1,500</u>	<u>\$ 1,500</u>	4,346	<u>\$ 2,846</u>	2,787
Fund Balance, Beginning			150,089		147,302
Fund Balance, Ending			<u>\$ 154,435</u>		<u>\$ 150,089</u>

DuPage County, Illinois

Non-Major Governmental Funds

Capital Projects Funds (Budgeted Funds Only)

Highway Impact Fees Administration - This fund was established to account for County-assessed highway fees received and expenditures made for administrative costs of construction and maintenance of highways, sidewalks, and paths.

Highway Impact Fee Service Areas 1 through 9 - These funds were established to account for County assessed highway fees received and expenditures made for improvements and/or expansion of the transportation infrastructure within the service areas.

County Infrastructure - This fund was established to account for subsidies received from the General Fund, as determined by the County Board, and expenses incurred on County Infrastructure projects for Transportation, Drainage Construction, Facilities Management, Information Technology, and/or Security.

Health Department Infrastructure - This fund was established to account for the funding and costs incurred on capital projects. The Board of Health determines the capital projects needed to preserve, build, or improve the Health Department's infrastructure.

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet - Capital Projects Funds
November 30, 2022

G-1

	2011 General Obligation Refunding Bonds - Drainage Project Fund	Highway Impact Fees Administration Fund	Highway Impact Fee Service Area 1 Fund	Highway Impact Fee Service Area 2 Fund	Highway Impact Fee Service Area 3 Fund	Highway Impact Fee Service Area 4 Fund	Highway Impact Fee Service Area 5 Fund	Highway Impact Fee Service Area 6 Fund	Highway Impact Fee Service Area 7 Fund	Highway Impact Fee Service Area 8 Fund
Assets										
Cash and investments	\$ 35,996	\$ 107,935	\$ 453,644	\$ 1,177,713	\$ 823,669	\$ 1,357,959	\$ 296,916	\$ 486,085	\$ 510,752	\$ 372,064
Receivables:										
Interest	93	276	1,171	3,041	2,124	3,506	731	1,255	1,312	961
Accounts, net of allowance for doubtful accounts	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 36,089</u>	<u>\$ 108,211</u>	<u>\$ 454,815</u>	<u>\$ 1,180,754</u>	<u>\$ 825,793</u>	<u>\$ 1,361,465</u>	<u>\$ 297,647</u>	<u>\$ 487,340</u>	<u>\$ 512,064</u>	<u>\$ 373,025</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances										
Liabilities										
Accounts payable	\$ -	\$ 368	\$ -	\$ -	\$ -	\$ -	\$ 504	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-	-	500	-	-	-
Total liabilities	<u>-</u>	<u>368</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,004</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	36,089	107,843	454,815	1,180,754	825,793	1,361,465	296,643	487,340	512,064	373,025
Committed	-	-	-	-	-	-	-	-	-	-
Total fund balances	<u>36,089</u>	<u>107,843</u>	<u>454,815</u>	<u>1,180,754</u>	<u>825,793</u>	<u>1,361,465</u>	<u>296,643</u>	<u>487,340</u>	<u>512,064</u>	<u>373,025</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 36,089</u>	<u>\$ 108,211</u>	<u>\$ 454,815</u>	<u>\$ 1,180,754</u>	<u>\$ 825,793</u>	<u>\$ 1,361,465</u>	<u>\$ 297,647</u>	<u>\$ 487,340</u>	<u>\$ 512,064</u>	<u>\$ 373,025</u>

DuPage County, Illinois

Nonmajor Governmental Funds

Combining Balance Sheet - Capital Projects Funds

November 30, 2022

G-1

	Highway Impact Fee Service Area 9 Fund	County Infrastructure Fund	Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Infrastructure Fund	Total Nonmajor Capital Projects Funds
Assets						
Cash and investments	\$ 448,582	\$ 51,780,086	\$ 175,660	\$ 2,792	\$ 10,397,918	\$ 68,427,771
Receivables:						
Interest	1,145	81,531	454	7	-	97,607
Accounts, net of allowance for doubtful accounts	-	-	-	-	34,697	34,697
Prepaid items	-	74,712	-	-	-	74,712
Total assets	<u>\$ 449,727</u>	<u>\$ 51,936,329</u>	<u>\$ 176,114</u>	<u>\$ 2,799</u>	<u>\$ 10,432,615</u>	<u>\$ 68,634,787</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances						
Liabilities						
Accounts payable	\$ -	\$ 2,489,095	\$ -	\$ -	\$ -	\$ 2,489,967
Retainage payable	-	91,979	-	-	-	92,479
Total liabilities	<u>-</u>	<u>2,581,074</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,582,446</u>
Fund Balances						
Nonspendable	-	74,712	-	-	-	74,712
Restricted	449,727	-	176,114	2,799	-	6,264,471
Committed	-	49,280,543	-	-	10,432,615	59,713,158
Total fund balances	<u>449,727</u>	<u>49,355,255</u>	<u>176,114</u>	<u>2,799</u>	<u>10,432,615</u>	<u>66,052,341</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 449,727</u>	<u>\$ 51,936,329</u>	<u>\$ 176,114</u>	<u>\$ 2,799</u>	<u>\$ 10,432,615</u>	<u>\$ 68,634,787</u>

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Capital Projects Funds
Year Ended November 30, 2022

G-2

	2011 General Obligation Refunding Bonds - Drainage Project Fund	Highway Impact Fees Administration Fund	Highway Impact Fee Service Area 1 Fund	Highway Impact Fee Service Area 2 Fund	Highway Impact Fee Service Area 3 Fund	Highway Impact Fee Service Area 4 Fund	Highway Impact Fee Service Area 5 Fund	Highway Impact Fee Service Area 6 Fund	Highway Impact Fee Service Area 7 Fund	Highway Impact Fee Service Area 8 Fund
Revenues										
Charges for services	\$ -	\$ 50,737	\$ 83,680	\$ 100,191	\$ 59,040	\$ 288,099	\$ 83,827	\$ 1,323	\$ 59,190	\$ 63,182
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-
Investment income	88	108	628	2,661	1,868	1,946	1,233	4,391	1,077	703
Total revenues	88	50,845	84,308	102,852	60,908	290,045	85,060	5,714	60,267	63,885
Expenditures										
Current:										
General government	-	-	-	-	-	-	-	-	-	-
Highway, streets and bridges	-	5,644	-	-	-	-	504	-	-	-
Capital outlay	-	-	1,945	-	-	-	303,554	527,545	-	-
Total expenditures	-	5,644	1,945	-	-	-	304,058	527,545	-	-
Excess (deficiency) of revenues over expenditures	88	45,201	82,363	102,852	60,908	290,045	(218,998)	(521,831)	60,267	63,885
Other Financing Sources (Uses)										
Transfers in	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	88	45,201	82,363	102,852	60,908	290,045	(218,998)	(521,831)	60,267	63,885
Fund Balances, Beginning	36,001	62,642	372,452	1,077,902	764,885	1,071,420	515,641	1,009,171	451,797	309,140
Fund Balances, Ending	<u>\$ 36,089</u>	<u>\$ 107,843</u>	<u>\$ 454,815</u>	<u>\$ 1,180,754</u>	<u>\$ 825,793</u>	<u>\$ 1,361,465</u>	<u>\$ 296,643</u>	<u>\$ 487,340</u>	<u>\$ 512,064</u>	<u>\$ 373,025</u>

DuPage County, Illinois

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Capital Projects Funds
Year Ended November 30, 2022

G-2

	Highway Impact Fee Service Area 9 Fund	County Infrastructure Fund	Special Service Area #35 Lakes of Royce Renaissance Fund	Special Service Area #38 Nelson Highview Fund	Health Department Infrastructure Fund	Total Nonmajor Capital Projects Funds
Revenues						
Charges for services	\$ 225,482	\$ -	\$ -	\$ -	\$ -	\$ 1,014,751
Intergovernmental revenue	-	425,055	-	-	-	425,055
Investment income	651	7,867	432	7	34,595	58,255
Total revenues	226,133	432,922	432	7	34,595	1,498,061
Expenditures						
Current:						
General government	-	1,922,454	-	-	-	1,922,454
Highway, streets and bridges	1,513	-	-	-	-	7,661
Capital outlay	-	5,741,590	-	-	-	6,574,634
Total expenditures	1,513	7,664,044	-	-	-	8,504,749
Excess (deficiency) of revenues over expenditures	224,620	(7,231,122)	432	7	34,595	(7,006,688)
Other Financing Sources (Uses)						
Transfers in	-	32,041,196	-	-	5,574,848	37,616,044
Total other financing sources (uses)	-	32,041,196	-	-	5,574,848	37,616,044
Net change in fund balances	224,620	24,810,074	432	7	5,609,443	30,609,356
Fund Balances, Beginning	225,107	24,545,181	175,682	2,792	4,823,172	35,442,985
Fund Balances, Ending	<u>\$ 449,727</u>	<u>\$ 49,355,255</u>	<u>\$ 176,114</u>	<u>\$ 2,799</u>	<u>\$ 10,432,615</u>	<u>\$ 66,052,341</u>

DuPage County, Illinois

Highway Impact Fees Administration Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-3

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 100,000	\$ 100,000	\$ 50,737	\$ (49,263)	\$ 40,019
Investment income	2,000	2,000	108	(1,892)	95
Total revenues	102,000	102,000	50,845	(51,155)	40,114
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Professional services	32,000	32,000	1,105	30,895	106,217
Other contractual services	13,440	13,440	4,539	8,901	8,296
Total contractual services	45,440	45,440	5,644	39,796	114,513
Total highways, streets and bridges	45,440	45,440	5,644	39,796	114,513
Capital outlay	-	-	-	-	-
Total expenditures	45,440	45,440	5,644	39,796	114,513
Net change in fund balance	\$ 56,560	\$ 56,560	45,201	\$ (11,359)	(74,399)
Fund Balance, Beginning			62,642		137,041
Fund Balance, Ending			\$ 107,843		\$ 62,642

DuPage County, Illinois

Highway Impact Fee Service Area 1 Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-4

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 95,000	\$ 95,000	\$ 83,680	\$ (11,320)	\$ 70,279
Investment income	2,000	2,000	628	(1,372)	241
Total revenues	97,000	97,000	84,308	(12,692)	70,520
Expenditures					
Highways, streets, and bridges:					
Contractual services:					
Other contractual services	5,000	5,000	-	5,000	-
Total contractual services	5,000	5,000	-	5,000	-
Total highway, streets and bridges	5,000	5,000	-	5,000	-
Capital outlay	16,425	16,425	1,945	14,480	35,902
Total expenditures	21,425	21,425	1,945	19,480	35,902
Net change in fund balance	\$ 75,575	\$ 75,575	82,363	\$ 6,788	34,618
Fund Balance, Beginning			372,452		337,834
Fund Balance, Ending			\$ 454,815		\$ 372,452

DuPage County, Illinois

Highway Impact Fee Service Area 2 Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-5

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 133,000	\$ 133,000	\$ 100,191	\$ (32,809)	\$ 202,003
Investment income	3,000	3,000	2,661	(339)	589
Total revenues	136,000	136,000	102,852	(33,148)	202,592
Expenditures					
Highways, streets and bridges:					
Contractual services					
Other contractual services	5,000	5,000	-	5,000	-
Total contractual services	5,000	5,000	-	5,000	-
Total highways, streets and bridges	5,000	5,000	-	5,000	-
Capital outlay	-	-	-	-	16,309
Total expenditures	5,000	5,000	-	5,000	16,309
Net change in fund balance	\$ 131,000	\$ 131,000	102,852	\$ (28,148)	186,283
Fund Balance, Beginning			1,077,902		891,619
Fund Balance, Ending			\$ 1,180,754		\$ 1,077,902

DuPage County, Illinois

Highway Impact Fee Service Area 3 Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-6

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 57,000	\$ 57,000	\$ 59,040	\$ 2,040	\$ 69,879
Investment income	2,500	2,500	1,868	(632)	429
Total revenues	59,500	59,500	60,908	1,408	70,308
Expenditures					
Total expenditures	-	-	-	-	-
Net change in fund balance	\$ 59,500	\$ 59,500	60,908	\$ 1,408	70,308
Fund Balance, Beginning			764,885		694,577
Fund Balance, Ending			\$ 825,793		\$ 764,885

DuPage County, Illinois

Highway Impact Fee Service Area 4 Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-7

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 142,500	\$ 142,500	\$ 288,099	\$ 145,599	\$ 96,090
Investment income	3,000	3,000	1,946	(1,054)	672
Total revenues	145,500	145,500	290,045	144,545	96,762
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	5,000	5,000	-	5,000	-
Total contractual services	5,000	5,000	-	5,000	-
Total highways, streets and bridges	5,000	5,000	-	5,000	-
Capital outlay	120,000	120,000	-	120,000	-
Total expenditures	125,000	125,000	-	125,000	-
Net change in fund balance	<u>\$ 20,500</u>	<u>\$ 20,500</u>	290,045	<u>\$ 269,545</u>	96,762
Fund Balance, Beginning			1,071,420		974,658
Fund Balance, Ending			<u>\$ 1,361,465</u>		<u>\$ 1,071,420</u>

DuPage County, Illinois

Highway Impact Fee Service Area 5 Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-8

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 47,500	\$ 47,500	\$ 83,827	\$ 36,327	\$ 27,423
Investment income	3,000	3,000	1,233	(1,767)	665
Total revenues	50,500	50,500	85,060	34,560	28,088
Expenditures					
Highway, streets, and bridges:					
Contractual services:					
Other contractual services	5,000	5,000	504	4,496	3,644
Total highway, streets, and bridges	5,000	5,000	504	4,496	3,644
Capital outlay	-	500,000	303,554	196,446	400,943
Total expenditures	5,000	505,000	304,058	200,942	404,587
Net change in fund balance	\$ 45,500	\$ (454,500)	(218,998)	\$ 235,502	(376,499)
Fund Balance, Beginning			515,641		892,140
Fund Balance, Ending			\$ 296,643		\$ 515,641

DuPage County, Illinois

Highway Impact Fee Service Area 6 Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-9

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 47,500	\$ 47,500	\$ 1,323	\$ (46,177)	\$ 25,100
Investment income	3,000	3,000	4,391	1,391	639
Total revenues	50,500	50,500	5,714	(44,786)	25,739
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	5,000	5,000	-	5,000	-
Total contractual services	5,000	5,000	-	5,000	-
Total highways, streets and bridges	5,000	5,000	-	5,000	-
Capital outlay	-	530,000	527,545	2,455	-
Total expenditures	5,000	535,000	527,545	7,455	-
Net change in fund balance	<u>\$ 45,500</u>	<u>\$ (484,500)</u>	(521,831)	<u>\$ (37,331)</u>	25,739
Fund Balance, Beginning			1,009,171		983,432
Fund Balance, Ending			<u>\$ 487,340</u>		<u>\$ 1,009,171</u>

DuPage County, Illinois

Highway Impact Fee Service Area 7 Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-10

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 250,000	\$ 250,000	\$ 59,190	\$ (190,810)	\$ 83,488
Investment income	2,000	2,000	1,077	(923)	44
Total revenues	252,000	252,000	60,267	(191,733)	83,532
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	5,000	5,000	-	5,000	-
Total contractual services	5,000	5,000	-	5,000	-
Total highways, streets and bridges	5,000	5,000	-	5,000	-
Capital outlay	201,750	201,750	-	201,750	40,848
Total expenditures	206,750	206,750	-	206,750	40,848
Net change in fund balance	<u>\$ 45,250</u>	<u>\$ 45,250</u>	60,267	<u>\$ 15,017</u>	42,684
Fund Balance, Beginning			451,797		409,113
Fund Balance, Ending			<u>\$ 512,064</u>		<u>\$ 451,797</u>

DuPage County, Illinois

Highway Impact Fee Service Area 8 Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-11

	2022				
	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)	2021 Actual
Revenues					
Charges for services	\$ 200,000	\$ 200,000	\$ 63,182	\$ (136,818)	\$ 31,685
Investment income	2,000	2,000	703	(1,297)	146
Total revenues	202,000	202,000	63,885	(138,115)	31,831
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	5,000	5,000	-	5,000	465
Total contractual services	5,000	5,000	-	5,000	465
Total highways, streets and bridges	5,000	5,000	-	5,000	465
Capital outlay	175,000	175,000	-	175,000	103,575
Total expenditures	180,000	180,000	-	180,000	104,040
Net change in fund balance	\$ 22,000	\$ 22,000	63,885	\$ 41,885	(72,209)
Fund Balance, Beginning			309,140		381,349
Fund Balance, Ending			\$ 373,025		\$ 309,140

DuPage County, Illinois

Highway Impact Fee Service Area 9 Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-12

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Charges for services	\$ 190,000	\$ 190,000	\$ 225,482	\$ 35,482	\$ 154,411
Investment income	2,000	2,000	651	(1,349)	475
Total revenues	192,000	192,000	226,133	34,133	154,886
Expenditures					
Highways, streets and bridges:					
Contractual services:					
Other contractual services	5,000	5,000	1,513	3,487	-
Total contractual services	5,000	5,000	1,513	3,487	-
Total highways, streets and bridges	5,000	5,000	1,513	3,487	-
Capital outlay	-	-	-	-	300,000
Total expenditures	5,000	5,000	1,513	3,487	300,000
Net change in fund balance	<u>\$ 187,000</u>	<u>\$ 187,000</u>	224,620	<u>\$ 37,620</u>	(145,114)
Fund Balance, Beginning			225,107		370,221
Fund Balance, Ending			<u>\$ 449,727</u>		<u>\$ 225,107</u>

DuPage County, Illinois

County Infrastructure Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-13

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ 425,055	\$ 425,055	\$ -
Investment income	15,000	15,000	7,867	(7,133)	59
Total revenues	15,000	15,000	432,922	417,922	59
Expenditures					
General government:					
Contractual services:					
Professional services	435,812	435,812	278,485	157,327	273,312
Other contractual services	5,546,278	6,034,988	1,643,969	4,391,019	2,096,407
Total contractual services	5,982,090	6,470,800	1,922,454	4,548,346	2,369,719
Total general government	5,982,090	6,470,800	1,922,454	4,548,346	2,369,719
Capital outlay	9,146,158	18,244,576	5,741,590	12,502,986	11,302,233
Total expenditures	15,128,248	24,715,376	7,664,044	17,051,332	13,671,952
Excess (deficiency) of revenues over expenditures	(15,113,248)	(24,700,376)	(7,231,122)	17,469,254	(13,671,893)
Other Financing Sources (Uses)					
Transfers in	-	-	32,041,196	32,041,196	33,431,158
Transfers out	-	-	-	-	(400,000)
Total other financing sources (uses)	-	-	32,041,196	32,041,196	33,031,158
Net change in fund balance	<u>\$ (15,113,248)</u>	<u>\$ (24,700,376)</u>	24,810,074	<u>\$ 49,510,450</u>	19,359,265
Fund Balance, Beginning			24,545,181		5,185,916
Fund Balance, Ending			<u>\$ 49,355,255</u>		<u>\$ 24,545,181</u>

DuPage County, Illinois

Health Department Infrastructure Fund

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

Year Ended November 30, 2022

With Comparative Actual Amounts for the Year Ended November 30, 2021

G-14

	2022			Variance With Final Budget Positive (Negative)	2021 Actual
	Original Budget	Final Budget	Actual		
Revenues					
Investment income	\$ -	\$ -	\$ 34,595	\$ 34,595	\$ 2,007
Total revenues	-	-	34,595	34,595	2,007
Expenditures					
Capital outlay	900,000	900,000	-	900,000	18,435
Total expenditures	900,000	900,000	-	900,000	18,435
Excess (deficiency) of revenues over expenditures	(900,000)	(900,000)	34,595	934,595	(16,428)
Other Financing Sources					
Transfers in	-	-	5,574,848	5,574,848	3,917,317
Total other financing sources	-	-	5,574,848	5,574,848	3,917,317
Net change in fund balance	<u>\$ (900,000)</u>	<u>\$ (900,000)</u>	5,609,443	<u>\$ 6,509,443</u>	3,900,889
Fund Balance, Beginning			<u>4,823,172</u>		<u>922,283</u>
Fund Balance, Ending			<u>\$ 10,432,615</u>		<u>\$ 4,823,172</u>

DuPage County, Illinois

Custodial Funds

County Collector

General - This fund was established to account for the collection and distribution of real estate taxes for the various taxing bodies within the County.

Bankruptcy Escrow - This fund was established to account for monies set aside for payment of taxes due from parties that have filed for bankruptcy.

County Treasurer

Escrow - This fund was established to account for monies placed in escrow, via court order, in probate cases when an heir is unknown or cannot be found.

Township Projects - This fund was established to account for receipt and disbursement of township Motor Fuel Tax monies.

Condemnation - This fund was established to hold monies, via court order, which represents compensation due to the property owner for pending resolution of condemnation proceedings.

Clerk of the Circuit Court

Clerk of the Circuit Court - This fund was established to account for the receipt and disbursement of fees collected in criminal traffic cases; the collection and subsequent refund, or forfeit, of bonds posted with the Court; and the civil fees collected and expended separate from criminal fees.

County Sheriff

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

Inmate Special - This fund was established to account for the total of all transactions in accounts held for each inmate.

Arson Task Force - This fund was established to account for receipts and expenditures of monies by the Arson Task Force developed by municipalities to mutually assist in arson-related matters.

Federal Drug Traffic Seizure - This fund was established to account for collection and disbursement of legally seized funds. The funds are used for narcotic investigations, drug prevention, drug education and training as directed by Federal statutes.

Chancery Surplus - This fund was established to account for funds from sales of homes that have been foreclosed. The funds may be distributed to the property owner, or to a party with a lien on the property.

Inmate Sedentary - This fund was established as a holding account for the personal funds of an inactive inmate that are to be picked up by the inmate. An inmate's personal funds are held when an inmate is released after bookkeeping hours.

Money Laundering Seizure - This fund was established to account for money seized from investigations that relate to money laundering and awaiting disposition from the courts.

DuPage County, Illinois

Custodial Funds

Other Custodial Funds

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

County Probation Department - This fund was established to account for transactions relating to amounts paid by offenders to their victims, as a condition of probation.

Care Center - Residents' - This fund was established to account for resident assets that are in the custody of the Center. These assets are to be used for the residents' personal expenditures.

Special Service Area #32-Riviera Court/Special Service Area #33-Judith Court - These funds were established to account for all resources received and used for a water supply system to be constructed and installed within the special service areas.

Special Service Area #26-Bruce Lake/Special Service Area #25-Westlands/Special Service Area #19-Glen Ellyn Woods - These funds were established to account for local property taxes, and payment of principal, interest, and agent fees on the 2013 Special Service Area Refunding Bonds. The bonds were issued to finance the construction and installation of a sanitary sewer system within the special service areas, and to pay the bond issuance costs.

Special Service Area #38-Nelson Highview - This fund was established to account for local property taxes, and payment of principal, interest, and agent fees on the 2012 Special Service Area Bonds. The bonds were issued to finance the construction and installation of a sanitary sewer system within the special service area; fund a debt service reserve; and to pay the issuance costs.

Anti-Crime Contribution Committee - This fund is used to account for receipt of fees collected in criminal cases, and disbursed to approved, and established, local anti-crime programs.

Rec Payee - This fund is used to account for and report the activity of the Rep Payee Account program facilitated by the Health Department.

DuPage County, Illinois

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2022

H-1

	Collector General Fund	Bankruptcy Escrow Fund	Treasurer Escrow Fund	Township Projects Fund	Condemnation Fund	Clerk of the Circuit Court Fund	Chancery Sales Fund	Inmate Special Fund	Arson Task Force Fund	Federal Drug Traffic Seizure Fund
Assets										
Cash and investments	\$ 24,403,451	\$ 7,474	\$ 545,111	\$ 4,419,407	\$ 817,696	\$ 15,676,924	\$ 3,016,384	\$ 179,133	\$ 3,981	\$ 5,545
Receivables:										
Taxes	269,490,799	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	4,186	-	-	-	-
Other	-	-	-	-	2,700,000	29,131	-	-	-	-
Due from federal, state and other governmental units	-	-	-	72,119	-	-	-	-	-	-
Due from other fiduciary funds	-	6,097	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 293,894,250	\$ 13,571	\$ 545,111	\$ 4,491,526	\$ 3,517,696	\$ 15,710,241	\$ 3,016,384	\$ 179,133	\$ 3,981	\$ 5,545
Liabilities and Net Position										
Liabilities										
Accounts payable	\$ -	\$ -	\$ -	\$ 250,000	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -	\$ -
Due to federal, state and other governmental units	288,207,762	-	-	(177,689)	-	-	-	-	-	-
Due to other fiduciary funds	6,097	-	-	-	-	-	-	-	-	-
Due to primary government	558,395	-	-	-	-	411,533	-	-	-	-
Other liabilities	5,121,996	13,571	-	-	-	-	-	-	-	-
Total liabilities	293,894,250	13,571	-	72,311	2,700,000	411,533	-	-	-	-
Net Position										
Restricted for bond escrow	-	-	-	-	-	15,298,708	-	-	-	-
Restricted for public safety	-	-	545,111	-	817,696	-	3,016,384	-	3,981	5,545
Restricted for public services	-	-	-	-	-	-	-	-	-	-
Restricted for highways, streets and bridges	-	-	-	4,419,215	-	-	-	-	-	-
Restricted for judicial	-	-	-	-	-	-	-	-	-	-
Restricted for client activity	-	-	-	-	-	-	-	179,133	-	-
Restricted for debt service	-	-	-	-	-	-	-	-	-	-
Total net position	-	-	545,111	4,419,215	817,696	15,298,708	3,016,384	179,133	3,981	5,545
Total liabilities and net position	\$ 293,894,250	\$ 13,571	\$ 545,111	\$ 4,491,526	\$ 3,517,696	\$ 15,710,241	\$ 3,016,384	\$ 179,133	\$ 3,981	\$ 5,545

DuPage County, Illinois

Custodial Funds
Combining Statement of Fiduciary Net Position
November 30, 2022

H-1

	Chancery Surplus Fund	Inmate Sedentary Fund	Money Laundering Seizure Fund	County Clerk Fund	County Probation Department Fund	Care Center Residents' Fund	Special Service Area #32, Riviera Court Fund	Special Service Area #33, Judith Court Fund	Special Service Area #26, Bruce Lake Fund	Special Service Area #25, Westlands Fund
Assets										
Cash and investments	\$ 1,212,718	\$ 53,047	\$ -	\$ 1,324,390	\$ 56,268	\$ 613,678	\$ 22,657	\$ 26,089	\$ 38,471	\$ 29,317
Receivables:										
Taxes	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Due from federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-
Due from other fiduciary funds	-	-	-	-	-	-	-	-	-	-
Restricted cash	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,212,718</u>	<u>\$ 53,047</u>	<u>\$ -</u>	<u>\$ 1,324,390</u>	<u>\$ 56,268</u>	<u>\$ 613,678</u>	<u>\$ 22,657</u>	<u>\$ 26,089</u>	<u>\$ 38,471</u>	<u>\$ 29,317</u>
Liabilities and Net Position										
Liabilities										
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to federal, state and other governmental units	-	-	-	-	-	-	-	-	-	-
Due to other fiduciary funds	-	-	-	-	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	(3,247)	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,247)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position										
Restricted for bond escrow	-	-	-	-	-	-	-	-	-	-
Restricted for public safety	1,212,718	-	-	-	-	-	-	-	-	-
Restricted for public services	-	-	-	1,324,390	-	-	-	-	-	-
Restricted for highways, streets and bridges	-	-	-	-	-	-	-	-	-	-
Restricted for judicial	-	-	-	-	56,268	-	-	-	-	-
Restricted for client activity	-	53,047	-	-	-	613,678	-	-	-	-
Restricted for debt service	-	-	-	-	-	-	25,904	26,089	38,471	29,317
Total net position	<u>1,212,718</u>	<u>53,047</u>	<u>-</u>	<u>1,324,390</u>	<u>56,268</u>	<u>613,678</u>	<u>25,904</u>	<u>26,089</u>	<u>38,471</u>	<u>29,317</u>
Total liabilities and net position	<u>\$ 1,212,718</u>	<u>\$ 53,047</u>	<u>\$ -</u>	<u>\$ 1,324,390</u>	<u>\$ 56,268</u>	<u>\$ 613,678</u>	<u>\$ 22,657</u>	<u>\$ 26,089</u>	<u>\$ 38,471</u>	<u>\$ 29,317</u>

DuPage County, Illinois

Custodial Funds

Combining Statement of Fiduciary Net Position

November 30, 2022

H-1

	Special Service Area Glen Ellyn Woods Fund	Special Service Area #38, Nelson Highway Fund	Anti-Crime Contribution Committee Fund	Rep Payee Fund	Total Custodial Funds
Assets					
Cash and investments	\$ 37,984	\$ 111,426	\$ 532,761	\$ 53,892	\$ 53,187,804
Receivables:					
Taxes	-	-	-	-	269,490,799
Interest	-	-	-	-	4,186
Other	-	-	-	-	2,729,131
Due from federal, state and other governmental units	-	-	-	-	72,119
Due from other fiduciary funds	-	-	-	-	6,097
Restricted cash	-	117,914	-	-	117,914
Total assets	<u>\$ 37,984</u>	<u>\$ 229,340</u>	<u>\$ 532,761</u>	<u>\$ 53,892</u>	<u>\$ 325,608,050</u>
Liabilities and Net Position					
Liabilities					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 2,950,000
Due to federal, state and other governmental units	-	-	-	-	288,030,073
Due to other fiduciary funds	-	-	-	-	6,097
Due to primary government	-	-	-	-	969,928
Other liabilities	-	3,247	-	-	5,135,567
Total liabilities	<u>-</u>	<u>3,247</u>	<u>-</u>	<u>-</u>	<u>297,091,665</u>
Net Position					
Restricted for bond escrow	-	-	-	-	15,298,708
Restricted for public safety	-	-	532,761	-	6,134,196
Restricted for public services	-	-	-	-	1,324,390
Restricted for highways, streets and bridges	-	-	-	-	4,419,215
Restricted for judicial	-	-	-	-	56,268
Restricted for client activity	-	-	-	53,892	899,750
Restricted for debt service	37,984	226,093	-	-	383,858
Total net position	<u>37,984</u>	<u>226,093</u>	<u>532,761</u>	<u>53,892</u>	<u>28,516,385</u>
Total liabilities and net position	<u>\$ 37,984</u>	<u>\$ 229,340</u>	<u>\$ 532,761</u>	<u>\$ 53,892</u>	<u>\$ 325,608,050</u>

DuPage County, Illinois

Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
Year Ended November 30, 2022

H-2

	Collector General Fund	Bankruptcy Escrow Fund	Treasurer Escrow Fund	Township Projects Fund	Condemnation Fund	Clerk of the Circuit Court Fund	Chancery Sales Fund	Inmate Special Fund	Arson Task Force Fund	Federal Drug Traffic Seizure Fund
Additions										
Property tax and related item collections	\$ 3,049,375,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenue	-	-	-	1,310,315	4,160,997	-	-	-	-	13,095
Charges for services	-	-	-	-	-	-	-	-	1,200	-
Clerk of the Circuit Court deposits	-	-	-	-	-	20,473,193	-	-	-	-
Collections for estate	-	-	300,557	-	-	-	24,609,271	-	-	-
Fund participant deposits	-	-	-	-	-	-	-	9,246,867	-	-
Investment income	-	-	6,133	48,868	6,418	-	-	-	-	-
Client contributions	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Total additions	3,049,375,783	-	306,690	1,359,183	4,167,415	20,473,193	24,609,271	9,246,867	1,200	13,095
Deductions										
Property taxes and related items distributed to other governments	3,049,375,783	-	-	-	-	-	-	-	-	-
Funds released, estate settlements	-	-	120,572	-	-	-	24,777,333	-	-	-
Infrastructure repairs and maintenance	-	-	-	774,329	-	-	-	-	-	-
Condemnations	-	-	-	-	4,619,657	-	-	-	-	-
Court collections to other governmental units and agencies	-	-	-	-	-	19,393,903	-	-	-	-
Reimbursement to or on behalf of fund participants	-	-	-	-	-	-	-	9,176,650	-	-
Client distributions	-	-	-	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-	-	-	-
Other deductions	-	-	-	-	-	-	-	-	1,094	9,170
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-	-	-
Total deductions	3,049,375,783	-	120,572	774,329	4,619,657	19,393,903	24,777,333	9,176,650	1,094	9,170
Change in net position	-	-	186,118	584,854	(452,242)	1,079,290	(168,062)	70,217	106	3,925
Net Position, Beginning	-	-	358,993	3,834,361	1,269,938	14,219,418	3,184,446	108,916	3,875	1,620
Net Position, Ending	\$ -	\$ -	\$ 545,111	\$ 4,419,215	\$ 817,696	\$ 15,298,708	\$ 3,016,384	\$ 179,133	\$ 3,981	\$ 5,545

DuPage County, Illinois

Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
Year Ended November 30, 2022

H-2

	Chancery Surplus Fund	Inmate Sedentary Fund	Money Laundering Seizure Fund	County Clerk Fund	County Probation Department Fund	Care Center Residents' Fund	Special Service Area #32, Riviera Court Fund	Special Service Area #33, Judith Court Fund	Special Service Area #26, Bruce Lake Fund	Special Service Area #25, Westlands Fund
Additions										
Property tax and related item collections	\$ -	\$ -	\$ -	\$ 15,705,809	\$ -	\$ -	\$ 27,097	\$ 27,737	\$ 2	\$ 2,306
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Clerk of the Circuit Court deposits	-	-	-	-	-	-	-	-	-	-
Collections for estate	2,043,536	-	-	-	-	-	-	-	-	-
Fund participant deposits	-	5,071	-	-	-	3,452,103	-	-	-	-
Investment income	-	-	-	-	-	-	278	256	465	367
Client contributions	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	32	54
Total additions	2,043,536	5,071	-	15,705,809	-	3,452,103	27,375	27,993	499	2,727
Deductions										
Property taxes and related items distributed to other governments	-	-	-	-	-	-	24,450	28,518	-	-
Funds released, estate settlements	1,563,671	-	-	15,494,638	-	-	-	-	-	-
Infrastructure repairs and maintenance	-	-	-	-	-	-	-	-	-	-
Condemnations	-	-	-	-	-	-	-	-	-	-
Court collections to other governmental units and agencies	-	-	-	-	-	-	-	-	-	-
Reimbursement to or on behalf of fund participants	-	42,184	-	-	-	3,629,889	-	-	-	-
Client distributions	-	-	-	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-	-	-	-
Other deductions	-	-	10,822	-	246,281	-	-	-	-	-
Debt Service										
Principal	-	-	-	-	-	-	-	-	100,955	167,373
Interest	-	-	-	-	-	-	-	-	1,943	3,222
Fiscal agent fees	-	-	-	-	-	-	-	-	-	-
Total deductions	1,563,671	42,184	10,822	15,494,638	246,281	3,629,889	24,450	28,518	102,898	170,595
Change in net position	479,865	(37,113)	(10,822)	211,171	(246,281)	(177,786)	2,925	(525)	(102,399)	(167,868)
Net Position, Beginning	732,853	90,160	10,822	1,113,219	302,549	791,464	22,979	26,614	140,870	197,185
Net Position, Ending	\$ 1,212,718	\$ 53,047	\$ -	\$ 1,324,390	\$ 56,268	\$ 613,678	\$ 25,904	\$ 26,089	\$ 38,471	\$ 29,317

DuPage County, Illinois

Custodial Funds

Combining Statement of Changes in Fiduciary Net Position

Year Ended November 30, 2022

H-2

	Special Service Area Glen Ellyn Woods Fund	Special Service Area #38, Nelson Highway Fund	Anti-Crime Contribution Committee Fund	Rep Payee Fund	Total Custodial Funds
Additions					
Property tax and related item collections	\$ 1,016	\$ 118,295	\$ -	\$ -	\$ 3,065,258,045
Intergovernmental revenue	-	-	-	-	5,484,407
Charges for services	-	-	295,748	-	296,948
Clerk of the Circuit Court deposits	-	-	-	-	20,473,193
Collections for estate	-	-	-	-	26,953,364
Fund participant deposits	-	-	-	-	12,704,041
Investment income	469	822	-	-	64,076
Client contributions	-	-	-	813,331	813,331
Miscellaneous	56	-	-	-	142
Total additions	1,541	119,117	295,748	813,331	3,132,047,547
Deductions					
Property taxes and related items distributed to other governments	-	-	-	-	3,049,428,751
Funds released, estate settlements	-	-	-	-	41,956,214
Infrastructure repairs and maintenance	-	-	-	-	774,329
Condemnations	-	-	-	-	4,619,657
Court collections to other governmental units and agencies	-	-	-	-	19,393,903
Reimbursement to or on behalf of fund participants	-	-	-	-	12,848,723
Client distributions	-	-	-	856,310	856,310
Fees	-	-	-	1,624	1,624
Other deductions	-	-	65,806	-	333,173
Debt Service					
Principal	173,705	80,000	-	-	522,033
Interest	3,344	33,633	-	-	42,142
Fiscal agent fees	-	450	-	-	450
Total deductions	177,049	114,083	65,806	857,934	3,130,777,309
Change in net position	(175,508)	5,034	229,942	(44,603)	1,270,238
Net Position, Beginning	213,492	221,059	302,819	98,495	27,246,147
Net Position, Ending	\$ 37,984	\$ 226,093	\$ 532,761	\$ 53,892	\$ 28,516,385

DUPAGE COUNTY, ILLINOIS

STATISTICAL SECTION

Table of Contents

November 30, 2022

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

<u>Contents</u>	<u>Page</u>
Financial Trends	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	252
Revenue Capacity	
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	257
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.	267
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.	273
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.	276
Required Information for Continuing Disclosure Undertaking	
These schedules contain information required for the Continuing Disclosure Undertaking related to the Water and Sewerage Revenue Bonds.	279

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

DUPAGE COUNTY, ILLINOIS
Net Position by Component
 Last Ten Fiscal Years

	2022	2021	2020	2019	2018**	2017	2016	2015 [*]	2014	2013
Governmental Activities										
Net investment in capital assets	\$ 680,587,566	\$ 666,951,275	\$ 638,064,512	\$ 619,465,983	\$ 625,742,940	\$ 623,679,077	\$ 594,352,186	\$ 580,627,647	\$ 553,057,327	\$ 536,331,604
Restricted	269,121,065	171,132,386	138,821,158	119,107,806	121,522,721	125,852,706	119,486,253	117,600,829	113,386,064	104,883,465
Unrestricted (deficit)	91,657,181	67,237,444	(1,128,385)	(17,426,703)	(32,145,346)	(16,040,312)	5,785,430	13,330,169	74,517,604	77,792,273
Subtotal Governmental Activities Net Assets	1,041,365,812	905,321,105	775,757,285	721,147,086	715,120,315	733,491,471	719,623,869	711,558,645	740,960,995	719,007,342
Business-Type Activities										
Net investment in capital assets	89,621,351	86,450,854	84,070,846	82,703,972	82,089,431	75,994,928	75,094,490	75,103,186	74,249,205	75,261,628
Restricted	7,013,861	5,021,684	5,248,649	5,485,069	5,724,817	7,731,597	7,940,808	8,154,946	7,875,651	2,908,933
Unrestricted	16,012,660	14,750,130	10,063,184	7,993,387	6,980,923	7,389,534	7,689,370	7,739,008	9,370,325	8,190,899
Subtotal Business-Type Activities Net Assets	112,647,872	106,222,668	99,382,679	96,182,428	94,795,171	91,116,059	90,724,668	90,997,140	91,495,181	86,361,460
Primary Government										
Net investment in capital assets	770,208,917	753,402,129	722,135,358	702,169,955	707,832,371	699,674,005	669,446,676	655,730,833	627,306,532	611,593,232
Restricted	276,134,926	176,154,070	144,069,807	124,592,875	127,247,538	133,584,303	127,427,061	125,755,775	121,261,715	107,792,398
Unrestricted (deficit)	107,669,841	81,987,574	8,934,799	(9,433,316)	(25,164,423)	(8,650,778)	13,474,800	21,069,177	83,887,929	85,983,172
Total Primary Government Net Position	\$ 1,154,013,684	\$ 1,011,543,773	\$ 875,139,964	\$ 817,329,514	\$ 809,915,486	\$ 824,607,530	\$ 810,348,537	\$ 802,555,785	\$ 832,456,176	\$ 805,368,802

Notes:

*Beginning in 2015, the County implemented GASB 68 which resulted in the inclusion of a net pension liability.

**Beginning in 2018, the County implemented GASB 75 which resulted in the inclusion of a total OPEB liability.

DUPAGE COUNTY, ILLINOIS
Changes in Net Position
 Last Ten Fiscal Years

	2022	2021	2020	2019	(as restated) 2018 ⁽¹⁾
Expenses					
Governmental Activities:					
General Government	\$ 94,703,813	\$ 80,076,987	\$ 155,105,901	\$ 64,073,128	\$ 65,136,199
Health and Public Safety	143,629,596	178,575,832	171,495,220	160,370,723	162,563,454
Highways, Streets and Bridges	52,317,089	50,718,903	49,599,473	43,969,886	48,639,059
Public Services	56,444,090	62,807,278	34,458,021	37,170,672	39,840,862
Judicial	49,677,177	48,681,317	48,049,084	58,961,818	61,246,845
Public Works	304,175	7,865,135	382,447	451,399	3,486,789
Educational Services	1,028,674	441,798	1,129,381	1,041,669	807,472
Conservation and Recreation	8,764,142	1,143,538	7,681,654	8,272,144	7,640,105
Interest and fiscal charges	4,340,631	4,765,063	5,525,376	6,259,364	7,062,622
Total Governmental Activities Expenses	<u>411,209,387</u>	<u>435,075,851</u>	<u>473,426,557</u>	<u>380,570,803</u>	<u>396,423,407</u>
Business-Type Activities:					
Water and Sewerage System	25,289,315	26,464,101	27,050,571	26,116,352	26,245,541
Total Business-Type Activities Expenses	<u>25,289,315</u>	<u>26,464,101</u>	<u>27,050,571</u>	<u>26,116,352</u>	<u>26,245,541</u>
Total Primary Government Expenses	<u>\$ 436,498,702</u>	<u>\$ 461,539,952</u>	<u>\$ 500,477,128</u>	<u>\$ 406,687,155</u>	<u>\$ 422,668,948</u>
Program Revenues					
Governmental Activities:					
Charges for Services					
General government	\$ 19,034,927	\$ 22,934,710	\$ 19,492,087	\$ 17,021,655	\$ 15,376,746
Health and public safety	25,012,527	35,220,077	20,708,658	23,844,994	31,120,217
Highways, streets and bridges	3,027,995	2,613,047	2,543,619	3,105,201	2,467,092
Public services	3,042,684	3,000,575	3,391,541	3,674,946	3,291,655
Judicial	21,051,176	21,317,379	20,595,169	26,966,776	25,973,772
Public Works	-	-	-	-	-
Conservation and recreation	1,106,482	1,055,499	1,631,603	989,208	627,292
Operating Grants and Contributions:					
General government	1,143,932	873,127	2,724,295	784,131	453,953
Health and public safety	28,840,086	58,757,487	39,746,663	39,118,790	34,616,322
Highways, streets and bridges	46,664,376	24,583,433	24,955,287	18,964,433	15,816,803
Public services	51,612,764	64,175,227	27,672,647	27,338,232	29,224,228
Judicial	6,688,337	7,233,848	7,155,422	4,572,971	6,234,236
Public Works	-	-	-	-	-
Conservation and recreation	64,429	58,776	144,717	124,213	286,913
Capital Grants and Contributions	-	17,377,456	13,000,502	1,133,335	1,089,219
Total Governmental Activities Program Revenues	<u>207,289,715</u>	<u>259,200,641</u>	<u>183,762,210</u>	<u>167,638,885</u>	<u>166,578,448</u>
Business-Type Activities:					
Charges for Services	29,225,262	28,663,946	27,900,331	25,691,708	25,454,707
Capital Grants and Contributions	2,062,640	628,600	1,372,048	1,531,200	2,976,733
Total Business-Type Activities Program Revenues	<u>31,287,902</u>	<u>29,292,546</u>	<u>29,272,379</u>	<u>27,222,908</u>	<u>28,431,440</u>
Total Primary Government Program Revenues	<u>\$ 238,577,617</u>	<u>\$ 288,493,187</u>	<u>\$ 213,034,589</u>	<u>\$ 194,861,793</u>	<u>\$ 195,009,888</u>
Net (Expense)/Revenue:⁽⁴⁾					
Governmental Activities	\$ (203,919,672)	\$ (175,875,210)	\$ (289,664,347)	\$ (212,931,918)	\$ (229,844,959)
Business-Type Activities	5,998,587	2,828,445	2,221,808	1,106,556	2,185,899
Total Primary Government Net Expense	<u>(197,921,085)</u>	<u>(173,046,765)</u>	<u>(287,442,539)</u>	<u>(211,825,362)</u>	<u>(227,659,060)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property taxes	70,542,525	69,683,177	69,273,329	67,377,438	68,056,926
Taxes - sales and other	208,130,662	171,891,966	133,138,906	142,498,654	139,921,507
Coronavirus Relief Fund	41,087,705	51,874,676	134,892,945	-	-
Investment income	741,342	386,972	2,589,759	4,212,177	2,163,481
Gain (Loss) on disposal of assets	-	-	-	(2,840,357)	533,133
Miscellaneous	19,808,037	13,804,724	5,183,659	7,710,777	10,132,524
Transfers in/(out)	(345,892)	(2,904,820)	(804,052)	-	-
Subtotal Governmental Activities	<u>339,964,379</u>	<u>304,736,695</u>	<u>344,274,546</u>	<u>218,958,689</u>	<u>220,807,571</u>
Business-Type Activities:					
Investment income	64,444	52,848	129,186	280,701	65,417
Gain on disposal of assets	16,281	1,053,876	45,204	-	-
Transfers	345,892	2,904,820	804,052	-	-
Special item - transfer of operations	-	-	-	-	1,745,740
Subtotal Business-Type Activities	<u>426,617</u>	<u>4,011,544</u>	<u>978,442</u>	<u>280,701</u>	<u>1,811,157</u>
Total Primary Government General Revenues and Other Changes in Net Position	<u>\$ 340,390,996</u>	<u>\$ 308,748,239</u>	<u>\$ 345,252,988</u>	<u>\$ 219,239,390</u>	<u>\$ 222,618,728</u>
Changes in Net Position					
Governmental Activities	\$ 136,044,707	\$ 128,861,485	\$ 54,610,199	\$ 6,026,771	\$ (9,037,388)
Business-Type Activities	6,425,204	6,839,989	3,200,250	1,387,257	3,997,056
Total Primary Government	<u>\$ 142,469,911</u>	<u>\$ 135,701,474</u>	<u>\$ 57,810,449</u>	<u>\$ 7,414,028</u>	<u>\$ (5,040,332)</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.

DUPAGE COUNTY, ILLINOIS
Changes In Net Position
 Last Ten Fiscal Years

2017	2016	2015 ⁽²⁾	2014	2013
\$ 72,457,109	\$ 69,515,257	\$ 64,009,439	\$ 82,493,802	\$ 86,856,356
168,246,386	157,198,054	145,973,738	126,148,840	126,725,674
50,970,785	45,636,779	42,625,944	40,157,811	38,529,997
37,112,958	32,343,865	38,542,615	30,172,753	31,103,546
63,119,074	61,538,468	61,438,339	47,421,574	45,838,029
2,082,048	6,935,623	7,481,712	9,571,362	12,085,313
1,126,335	1,273,138	1,035,230	783,362	780,786
5,501,460	1,220,514	5,787,926	2,069,998	53,921
7,574,289	9,537,523	12,325,584	13,491,499	14,354,610
408,190,444	385,199,221	379,220,527	352,311,001	356,328,232
26,408,255	25,290,262	24,400,761	24,566,435	22,488,672
26,408,255	25,290,262	24,400,761	24,566,435	22,488,672
<u>\$ 434,598,699</u>	<u>\$ 410,489,483</u>	<u>\$ 403,621,288</u>	<u>\$ 376,877,436</u>	<u>\$ 378,816,904</u>
\$ 15,722,622	\$ 17,172,528	\$ 17,510,272	\$ 17,510,747	\$ 20,389,863
28,242,924	25,248,385	28,318,854	28,747,992	24,693,327
2,991,190	2,992,488	3,501,875	1,001,227	677,430
4,115,241	2,558,397	2,846,896	2,914,135	2,725,612
25,627,307	26,127,558	28,052,921	28,797,664	30,416,409
-	1,348,894	-	636,204	603,724
1,414,473	-	1,211,621	-	-
144,072	582,275	439,546	1,047,858	906,695
42,674,764	39,515,492	35,079,305	39,698,744	35,945,747
16,877,757	16,187,098	16,421,951	19,198,613	17,102,648
27,073,272	26,224,733	28,767,670	3,775,161	23,402,224
6,540,713	5,477,820	5,361,280	3,184,059	2,718,698
-	85,114	-	-	153,106
174,336	-	54,715	138,288	14,793
37,098,953	16,950,047	12,124,014	29,347,789	9,231,944
208,697,624	180,470,829	179,690,920	175,998,481	168,982,220
25,418,267	23,947,678	22,802,761	22,617,682	22,454,253
1,327,725	987,953	1,574,921	6,279,468	1,869,605
26,745,992	24,935,631	24,377,682	28,897,150	24,323,858
<u>\$ 235,443,616</u>	<u>\$ 205,406,460</u>	<u>\$ 204,068,602</u>	<u>\$ 204,895,631</u>	<u>\$ 193,306,078</u>
\$ (199,492,820)	\$ (204,728,392)	\$ (199,529,607)	\$ (176,312,520)	\$ (187,346,012)
337,737	(354,631)	(23,079)	4,330,715	1,835,186
<u>(199,155,083)</u>	<u>(205,083,023)</u>	<u>(199,552,686)</u>	<u>(171,981,805)</u>	<u>(185,510,826)</u>
68,034,809	67,947,256	67,895,485	67,935,195	67,376,774
137,106,751	135,486,281	134,561,329	124,611,525	121,100,200
-	-	-	-	-
840,378	593,379	451,373	801,924	374,759
49,694	269,607	9,425	-	-
7,146,790	8,497,093	6,654,555	6,387,023	5,643,398
-	-	-	(759,805)	-
213,178,422	212,793,616	209,572,167	198,975,862	194,495,131
53,654	56,517	66,913	43,201	14,448
-	25,642	4,293	-	-
-	-	-	759,805	-
-	-	-	-	-
53,654	82,159	71,206	803,006	14,448
<u>\$ 213,232,076</u>	<u>\$ 212,875,775</u>	<u>\$ 209,643,373</u>	<u>\$ 199,778,868</u>	<u>\$ 194,509,579</u>
\$ 13,685,602	\$ 8,065,224	\$ 10,042,560	\$ 22,663,342	\$ 7,149,119
391,391	(272,472)	48,127	5,133,721	1,849,634
<u>\$ 14,076,993</u>	<u>\$ 7,792,752</u>	<u>\$ 10,090,687</u>	<u>\$ 27,797,063</u>	<u>\$ 8,998,753</u>

DUPAGE COUNTY, ILLINOIS
Fund Balances, Governmental Funds
 Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Fund										
Nonspendable	\$ 274,253	\$ 1,678,801	\$ 2,226,990	\$ 41,305	\$ -	\$ 319,524	\$ 450,065	\$ 287,842	\$ 4,087,090	\$ 3,542,706
Restricted	2,977,173	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	298,209
Unassigned	100,049,445	97,267,363	95,998,160	80,038,724	72,052,023	66,639,147	70,172,570	69,634,222	64,470,417	63,810,632
Subtotal General Fund	<u>\$ 103,300,871</u>	<u>\$ 98,946,164</u>	<u>\$ 98,225,150</u>	<u>\$ 80,080,029</u>	<u>\$ 72,052,023</u>	<u>\$ 66,958,671</u>	<u>\$ 70,622,635</u>	<u>\$ 69,922,064</u>	<u>\$ 68,557,507</u>	<u>\$ 67,651,547</u>
All Other Governmental Funds										
Nonspendable	\$ 2,455,281	\$ 1,748,330	\$ 3,728,879	\$ 2,089,871	\$ 1,205,881	\$ 1,772,347	\$ 2,302,575	\$ 1,464,234	\$ 477,765	\$ 1,360,765
Restricted	178,297,752	145,609,381	131,688,033	106,764,719	103,320,616	108,327,625	106,663,564	110,206,029	109,296,729	123,479,913
Committed	146,967,230	92,689,141	55,846,816	44,450,175	43,759,848	37,699,217	30,294,564	27,941,995	33,869,685	34,855,993
Unassigned (deficit)	<u>(3,831,731)</u>	<u>275,298</u>	<u>(1,791,805)</u>	<u>(2,712,817)</u>	<u>(6,483,961)</u>	<u>(4,512,863)</u>	<u>(2,039,289)</u>	<u>(5,918,132)</u>	<u>(7,426,073)</u>	<u>(938,213)</u>
Total All Other Governmental Funds	<u>\$ 323,888,532</u>	<u>\$ 240,322,150</u>	<u>\$ 189,471,923</u>	<u>\$ 150,591,948</u>	<u>\$ 141,802,384</u>	<u>\$ 143,286,326</u>	<u>\$ 137,221,414</u>	<u>\$ 133,694,126</u>	<u>\$ 136,218,106</u>	<u>\$ 158,758,458</u>
Total Governmental Funds	<u>\$ 427,189,403</u>	<u>\$ 339,268,314</u>	<u>\$ 287,697,073</u>	<u>\$ 230,671,977</u>	<u>\$ 213,854,407</u>	<u>\$ 210,244,997</u>	<u>\$ 207,844,049</u>	<u>\$ 203,616,190</u>	<u>\$ 204,775,613</u>	<u>\$ 226,410,005</u>

DUPAGE COUNTY, ILLINOIS

Changes In Fund Balances - Governmental Funds

Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues										
Property taxes	\$ 70,542,525	\$ 69,683,177	\$ 69,273,329	\$ 67,377,438	\$ 68,056,926	\$ 68,034,809	\$ 67,947,256	\$ 67,895,485	\$ 64,927,473	\$ 64,359,293
Sales and other taxes	179,331,187	149,033,170	120,119,809	128,159,251	127,517,330	124,759,485	122,395,319	120,465,287	116,219,084	107,919,626
Fees, licenses and permits	4,870,942	4,526,042	5,161,782	5,396,083	4,747,740	5,444,588	4,030,834	4,722,330	5,210,285	22,410,768
Intergovernmental	213,550,118	230,600,782	267,392,457	106,094,162	105,289,132	103,301,477	102,081,754	105,983,571	101,750,948	98,666,665
Charges for services	60,738,781	59,468,735	55,308,874	57,352,005	53,535,659	53,702,144	53,564,122	54,880,777	56,189,710	28,024,958
Fines and forfeitures	7,146,941	7,042,371	8,372,012	12,702,445	13,425,179	14,004,295	13,980,674	15,034,467	14,208,139	34,815,174
Investment income	691,729	345,313	2,476,286	4,038,928	2,114,948	829,091	590,382	450,376	801,476	374,759
Miscellaneous	18,232,401	12,684,321	5,084,314	7,798,806	9,828,066	6,890,793	8,327,777	6,935,027	7,020,860	5,889,656
Total revenues	<u>555,104,624</u>	<u>533,383,911</u>	<u>533,188,863</u>	<u>388,919,118</u>	<u>384,514,980</u>	<u>376,966,682</u>	<u>372,918,118</u>	<u>376,367,320</u>	<u>366,327,975</u>	<u>362,460,899</u>
Expenditures										
Current:										
General government	92,021,396	83,259,822	137,962,476	55,195,285	56,792,685	53,058,769	55,438,732	53,725,708	84,750,625	76,491,136
Health and Public safety	166,215,997	175,355,902	158,052,283	147,867,618	146,592,521	144,465,712	140,577,107	138,840,532	125,361,998	121,593,582
Highways, streets and bridges	28,945,425	29,111,005	26,225,693	24,127,416	25,644,816	23,168,626	22,327,551	19,830,012	23,494,625	19,414,641
Public services	59,930,798	62,327,924	33,604,425	36,595,500	37,859,193	33,410,841	28,993,709	32,701,778	29,679,217	30,718,948
Judicial	58,065,853	54,695,273	53,779,913	54,075,629	54,148,644	54,829,894	56,539,867	56,533,834	44,332,970	41,498,747
Conservation and recreation	6,465,412	6,136,781	5,875,614	5,987,728	5,161,476	5,101,709	5,414,619	6,069,329	5,667,322	37,844
Public works	283,830	302,108	309,824	307,664	1,445,316	754,442	906,323	794,436	445,955	7,999,270
Educational services	1,284,659	1,163,394	1,138,869	1,103,647	1,074,837	1,303,041	1,066,403	1,087,618	788,159	783,137
Debt service:										
Principal	14,022,964	24,300,000	23,960,000	23,240,000	22,730,859	22,001,148	73,410,299	86,204,149	17,519,096	16,595,000
Interest	5,326,697	5,701,967	6,501,157	7,270,027	8,020,572	8,600,612	9,923,420	13,015,436	13,846,136	14,707,207
Bond issuance costs	-	-	-	-	50,000	-	-	105,001	-	134,038
Fiscal agent fees	3,850	3,200	3,200	3,200	3,200	3,100	15,450	8,175	2,150	2,525
Capital outlay	35,047,761	40,004,704	28,136,857	16,634,120	29,917,230	31,917,534	27,589,472	40,281,637	40,870,414	45,905,907
Total expenditures	<u>467,614,642</u>	<u>482,362,080</u>	<u>475,550,311</u>	<u>372,407,834</u>	<u>389,441,349</u>	<u>378,615,428</u>	<u>422,202,952</u>	<u>449,197,645</u>	<u>386,758,667</u>	<u>375,881,982</u>
Revenues over (under) expenditures	<u>87,489,982</u>	<u>51,021,831</u>	<u>57,638,552</u>	<u>16,511,284</u>	<u>(4,926,369)</u>	<u>(1,648,746)</u>	<u>(49,284,834)</u>	<u>(72,830,325)</u>	<u>(20,430,692)</u>	<u>(13,421,083)</u>
Other Financing Sources (Uses)										
Issuance of general obligation bonds	-	-	-	-	7,500,000	-	53,708,576	67,775,000	-	6,801,881
Net premium (discount) on bonds issued	-	-	-	-	-	-	-	-	-	(45,815)
Payments to refunded bonds escrow agent	-	-	-	-	-	-	-	-	-	(3,444,802)
Operating transfers in	84,626,262	91,284,839	119,180,653	73,877,723	68,263,547	84,719,545	60,579,637	95,872,967	63,349,286	70,289,063
Operating transfers out	(84,972,154)	(94,189,659)	(119,984,705)	(73,877,723)	(68,263,547)	(84,719,545)	(60,579,637)	(95,872,967)	(63,868,297)	(69,997,819)
Lease proceeds	715,100	-	-	-	-	-	-	-	-	-
Sale of capital assets	61,899	219,213	190,596	306,286	1,035,779	49,694	270,307	9,425	25,000	1,094,988
Capital contributions	-	-	-	-	-	4,000,000	-	-	-	-
Total other financing sources (uses)	<u>431,107</u>	<u>(2,685,607)</u>	<u>(613,456)</u>	<u>306,286</u>	<u>8,535,779</u>	<u>4,049,694</u>	<u>53,978,883</u>	<u>67,784,425</u>	<u>(494,011)</u>	<u>4,697,496</u>
Net changes in fund balance	<u>\$ 87,921,089</u>	<u>\$ 48,336,224</u>	<u>\$ 57,025,096</u>	<u>\$ 16,817,570</u>	<u>\$ 3,609,410</u>	<u>\$ 2,400,948</u>	<u>\$ 4,694,049</u>	<u>\$ (5,045,900)</u>	<u>\$ (20,924,703)</u>	<u>\$ (8,723,587)</u>
Debt service as a percentage of noncapital expenditures	4.39%	6.71%	6.74%	8.47%	8.36%	8.57%	21.12%	23.71%	9.07%	9.53%
Debt service as a percentage of total expenditures	4.14%	6.22%	6.41%	8.19%	7.91%	8.08%	19.74%	22.11%	8.11%	8.36%
Capital expenditures as a percentage of total expenditure	7.50%	8.29%	5.92%	4.47%	7.68%	8.43%	6.53%	8.97%	10.57%	12.21%

Note: In 2015 and 2016, debt service expenditures as a percentage of noncapital expenditures and capital expenditures increased over prior years due to the County currently refunding two bond issues in each year respectively.

DUPAGE COUNTY, ILLINOIS
Assessed Value And Estimated Actual Value Of Taxable Property
 Last Ten Levy Years

Year Property Assessed	Real Property					Railroad Property	Total Taxable Assessed Value	Estimated Actual Value (a)	Total Direct Tax Rate (b)
	Residential	Farms	Commercial	Industrial	Total Real Property				
2022	\$ 34,840,188,022	\$ 2,906,947	\$ 7,334,093,014	\$ 3,520,720,302	\$ 45,697,908,285	\$ 65,126,576	\$ 45,763,034,861	\$ 137,426,531,114	0.1667
2021	33,550,471,794	2,913,618	7,068,088,670	3,376,947,830	43,998,421,912	59,701,008	44,058,122,920	132,306,675,435	0.1485
2020	32,823,893,809	2,813,283	6,896,818,659	3,274,859,594	42,998,385,345	53,789,146	43,052,174,491	129,285,809,282	0.1600
2019	31,496,325,128	2,602,990	6,746,739,422	3,165,669,131	41,411,336,671	48,741,659	41,460,078,330	124,504,739,730	0.1673
2018	30,406,985,824	2,513,430	6,485,948,048	3,018,680,494	39,914,127,796	44,891,580	39,959,019,376	119,997,055,183	0.1749
2017	29,065,553,862	2,360,965	6,271,487,714	2,866,147,695	38,205,550,236	42,427,026	38,247,977,262	114,858,790,577	0.1848
2016	27,412,791,883	2,310,379	6,018,321,080	2,703,608,086	36,137,031,428	42,278,395	36,179,309,823	108,646,576,045	0.1971
2015	25,583,305,234	2,148,686	5,728,648,276	2,546,924,540	33,861,026,736	39,270,054	33,900,296,790	101,802,693,063	0.2057
2014	24,551,674,202	2,166,831	5,468,064,649	2,448,068,227	32,469,973,909	34,598,681	32,504,572,590	97,611,329,099	0.2040
2013	24,789,517,606	2,217,240	5,497,444,060	2,469,576,795	32,758,755,701	32,524,635	32,791,280,336	98,472,313,321	0.1773

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

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

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

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

DUPAGE COUNTY, ILLINOIS
Property Tax Levies And Tax Rates as Extended -
All Direct And Overlapping Governments
 Last Ten Tax Levy Years
 (Amounts Expressed in Thousands)

Tax Levies (1)											
Levy Year	Fiscal Year	County	Cities and Villages	High Schools	Unit Districts	Grade Schools	Junior Colleges	Townships	Sanitary Districts	Park Districts	
2021	2022	\$ 71,755	\$ 295,175	\$ 516,530	\$ 873,310	\$ 785,504	\$ 93,324	\$ 50,076	\$ 1,364	\$ 157,669	
2020	2021	69,271	291,724	510,060	852,405	764,696	94,426	48,379	1,304	154,295	
2019	2020	68,616	289,583	495,758	833,121	748,588	91,371	48,228	1,258	151,917	
2018	2019	67,635	277,951	473,610	812,274	731,843	96,252	48,067	1,222	148,370	
2017	2018	66,896	271,290	460,307	790,352	711,161	96,260	47,406	1,238	143,981	
2016	2017	66,859	263,678	450,014	766,365	691,644	98,205	45,604	1,200	140,703	
2015	2016	66,817	260,346	444,503	756,782	680,696	97,694	43,959	1,181	138,801	
2014	2015	66,862	257,071	437,031	737,325	670,822	98,924	43,358	1,162	135,620	
2013	2014	66,894	250,949	428,298	738,107	661,869	101,377	43,466	1,137	133,876	
2012	2013	66,865	246,633	420,468	715,561	646,028	96,153	41,179	1,110	130,678	
Tax Rates Per Hundred Dollars of Assessed Valuation (1)											
2021	2022	0.1667	0.6856	1.1998	2.0285	1.8245	0.2168	0.1163	0.0032	0.3662	
2020	2021	0.1485	0.6776	1.1847	1.9799	1.7762	0.2193	0.1124	0.0030	0.3585	
2019	2020	0.1600	0.6985	1.1957	2.0095	1.8056	0.2204	0.1163	0.0030	0.3664	
2018	2019	0.1673	0.6956	1.1852	2.0328	1.8315	0.2409	0.1203	0.0031	0.3713	
2017	2018	0.1749	0.7093	1.2035	2.0664	1.8593	0.2517	0.1239	0.0032	0.3764	
2016	2017	0.1848	0.7288	1.2438	2.1182	1.9117	0.2714	0.1260	0.0033	0.3889	
2015	2016	0.1971	0.7680	1.3112	2.2324	2.0079	0.2882	0.1297	0.0035	0.4094	
2014	2015	0.2057	0.7909	1.3445	2.2684	2.0638	0.3043	0.1334	0.0036	0.4172	
2013	2014	0.2040	0.7653	1.3061	2.2509	2.0184	0.3092	0.1326	0.0035	0.4083	
2012	2013	0.1929	0.7115	1.2130	2.0643	1.8637	0.2774	0.1188	0.0032	0.3770	
Direct Rates by Component											
		2021	2020	2019	2018	2017	2016	2015	2014	2013	
General		0.0574	0.0578	0.0592	0.0579	0.0605	0.0639	0.0671	0.0700	0.0694	
Stormwater		0.0214	0.0219	0.0227	0.0236	0.0246	0.0260	0.0278	0.0290	0.0287	
IMRF		0.0116	0.0120	0.0125	0.0195	0.0213	0.0222	0.0238	0.0159	0.0158	
Tort Liability		0.0069	0.0070	0.0073	0.0076	0.0079	0.0083	0.0089	0.0093	0.0092	
Social Security		0.0080	0.0082	0.0085	0.0141	0.0144	0.0152	0.0148	0.0108	0.0107	
Youth Home		0.0021	0.0021	0.0022	0.0023	0.0024	0.0025	0.0037	0.0039	0.0039	
Courthouse Bond Debt Service		0.0085	0.0087	0.0090	0.0093	0.0098	0.0103	0.0110	0.0115	0.0114	
Health Department		0.0425	0.0432	0.0446	0.0330	0.0340	0.0364	0.0400	0.0553	0.0549	
		0.1584	0.1609	0.1660	0.1673	0.1749	0.1848	0.1971	0.2057	0.2040	

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

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

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

DUPAGE COUNTY, ILLINOIS
Property Tax Levies And Tax Rates as Extended -
All Direct And Overlapping Governments
 Last Ten Tax Levy Years
 (Amounts Expressed in Thousands)

Libraries	Forest Preserve	Fire Protection	Special Service Areas	Other Special Districts	Total Levy
\$ 42,093	\$ 51,856	\$ 134,362	\$ 7,087	\$ 6,726	3,086,832
41,209	51,878	130,487	6,837	6,758	3,023,729
33,938	51,493	124,598	9,036	6,248	2,953,753
33,520	51,068	120,302	9,258	6,391	2,877,763
33,161	49,952	115,856	8,466	6,863	2,803,187
33,128	54,775	113,507	8,300	6,774	2,740,757
29,630	54,986	111,731	7,963	7,531	2,702,621
29,377	54,965	109,265	7,869	7,552	2,657,205
28,762	54,335	106,742	7,641	6,950	2,630,403
28,376	53,450	104,288	6,691	6,908	2,564,388
0.0978	0.1205	0.3121	0.0165	0.0156	7.1701
0.0957	0.1205	0.3031	0.0159	0.0159	7.0112
0.0819	0.1242	0.3005	0.0218	0.0151	7.1189
0.0839	0.1278	0.3011	0.0232	0.0160	7.2000
0.0867	0.1306	0.3029	0.0221	0.0179	7.3288
0.0916	0.1514	0.3137	0.0229	0.0187	7.5752
0.0874	0.1622	0.3296	0.0235	0.0222	7.9723
0.0904	0.1691	0.3362	0.0242	0.0232	8.1749
0.0877	0.1657	0.3255	0.0233	0.0212	8.0217
0.0819	0.1542	0.3009	0.0193	0.0199	7.3980
2012					
.0668					
.0260					
.0149					
.0087					
.0101					
.0037					
.0108					
.0519					
.1929					

DUPAGE COUNTY, ILLINOIS
Principal Property Taxpayers
 Current Year and Nine Years Ago
 (Amounts Expressed in Thousands)

2022				2013			
Taxpayer	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxpayer	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Prologis	\$ 266,779	1	0.58%	Oakbrook Shopping Center	\$ 144,960	1	0.42%
Oakbrook Shopping Center	114,577	2	0.25%	Hamilton Partners, Inc	116,545	2	0.34%
5 Radnor Corporate Center	61,086	3	0.13%	Long Ridge Office	91,140	3	0.26%
SLK Global Solutions	57,667	4	0.13%	AIMCO	57,750	4	0.17%
BRE	56,750	5	0.12%	NS-MPG Inc (Lucent Industries)	51,011	5	0.15%
BPRI	47,036	6	0.10%	AMB Property Corp	50,088	6	0.14%
Duke Realty	44,410	7	0.10%	AMLI	49,586	7	0.14%
Navistar Inc	40,786	8	0.09%	Crane and Norcross (Prologis)	47,243	8	0.14%
Liberty Property	39,387	9	0.09%	Property Tax Advisors	38,729	9	0.11%
Medinah Country Club	35,195	10	0.08%	Real Estate Tax Advisors	38,452	10	0.11%

Note 1: The assessed valuation is an approximation based on the records maintained by DuPage County. Since most large taxpayers have numerous parcels of real property, it is possible to miss some valuations as well as some of the largest taxpayers.

Note 2: The total assessed value used for the year listed above (current fiscal collection year) can be found by obtaining the previous year's (levy year) total assessed value in the "Assessed Value and Estimated Actual Value of Taxable Property" schedule, I-5.

Source: DuPage County Assessment Files

DUPAGE COUNTY, ILLINOIS
Property Tax Levies and Collections
 Last Ten Tax Years

Tax Levy Year	Collected in County Fiscal Year	County Tax Levy Amount	County Tax Levy as Extended	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years (1)	Total Collections to Date	
				Amount	Percentage		Amount	Percentage
2021	2022	\$ 69,641,895	\$ 69,761,145	\$ 69,710,477	99.9%	\$ 7	\$ 69,710,484	99.9%
2020	2021	68,995,810	69,116,643	69,164,963	100.1%	1	69,164,964	100.1%
2019	2020	68,509,860	68,781,860	66,488,356	96.7%	15,236	66,503,592	96.7%
2018	2019	66,588,842	66,855,662	66,874,897	100.0%	N/A	66,874,897	100.0%
2017	2018	66,707,261	66,974,081	66,831,752	99.8%	121,852	66,953,603	100.0%
2016	2017	66,704,741	66,972,706	66,758,493	99.7%	85,279	66,843,771	99.8%
2015	2016	66,757,510	67,024,376	66,738,376	99.6%	107,986	66,846,362	99.7%
2014	2015	66,575,510	66,842,361	65,756,342	98.4%	961,574	66,717,916	99.8%
2013	2014	66,575,510	66,842,358	66,627,300	99.7%	95,819	66,723,119	99.8%
2012	2013	66,576,810	66,843,671	66,749,016	99.9%	37,386	66,786,402	99.9%

Note 1: This schedule does not include property taxes levied and collected within the Special Service Areas.

Note 2: Tax collections are shown net of any Court-ordered abatements.

Note 3: Tax extension amounts include any amounts added to the levy by the County Clerk to cover the loss and cost of collecting the tax in the case of bonded indebtedness, and for amounts levied for pension fund purposes. The tax extension is also based on the state-certified equalization factor to the appropriate assessed values, and a subtraction of any homestead exemptions.

DUPAGE COUNTY, ILLINOIS
DuPage County Sales Tax Revenues
 Last Ten Fiscal Year

Fiscal Year	(CT) Unincorporated 1 Cent		(CST) Incorporated 1/4 Cent		RTA Sales Tax (1)	Total Sales Tax Revenues
2022	\$	9,487,281	\$	57,701,998	\$ 66,837,296	\$ 134,026,575
2021		8,537,922		49,795,985	59,298,819	117,632,726
2020		7,804,656		41,548,006	49,736,661	99,089,323
2019		7,366,433		44,471,794	51,928,290	103,766,517
2018		7,104,864		44,170,686	51,214,442	102,489,992
2017		7,031,352		42,680,305	50,633,465	100,345,122
2016		6,364,747		42,175,519	49,750,467	98,290,733
2015		6,093,243		41,882,551	49,380,959	97,356,753
2014		5,876,261		40,159,095	47,750,949	93,786,305
2013		5,532,556		38,543,835	45,455,284	89,531,675

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-1). A portion of sales taxes are recorded as revenue directly to 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	2022				2021				2020			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 691,129	\$ 2,834,354	\$ 11,279,183	\$ 14,804,666	\$ 661,222	\$ 2,721,234	\$ 3,381,891	\$ 6,764,347	\$ 664,564	\$ 2,296,153	\$ 3,202,230	\$ 6,162,947
Food	90,952	2,582,852	19,727,565	22,401,369	77,884	2,278,616	5,624,683	7,981,183	70,160	1,917,458	5,912,306	7,899,924
Drinking and Eating Places	306,275	6,207,532	18,945,777	25,459,584	258,053	5,408,500	5,158,445	10,824,998	167,030	4,171,016	4,209,389	8,547,435
Apparel	53,941	1,978,081	5,943,251	7,975,273	40,468	1,817,728	1,714,708	3,572,904	16,102	1,057,348	1,055,082	2,128,532
Furniture, Household, and Radio	61,296	3,201,806	9,621,755	12,884,857	36,614	3,188,087	3,009,098	6,233,799	28,947	2,804,248	2,797,437	5,630,632
Lumber, Building, and Hardware	238,162	3,185,751	9,583,323	13,007,236	235,723	3,099,563	2,927,983	6,263,269	204,308	2,854,361	2,852,269	5,910,938
Automotive and Filling Stations	1,284,496	15,714,766	47,984,911	64,984,173	995,743	15,373,777	14,705,412	31,074,932	943,310	12,205,844	12,474,866	25,624,020
Drugs and Miscellaneous Retail	1,448,858	9,436,853	38,529,846	49,415,557	1,265,639	9,041,349	12,030,169	22,337,157	541,023	4,870,718	7,590,779	13,002,520
Agriculture and All Others	1,440,999	10,715,335	34,674,773	46,831,107	1,287,313	9,025,168	9,139,670	19,452,151	1,029,775	7,411,177	8,110,966	16,551,919
Manufacturers	95,146	2,155,886	6,451,904	8,702,936	81,515	1,707,559	1,606,759	3,395,833	53,801	1,540,664	1,531,337	3,125,802
Total	\$ 5,711,254	\$ 58,013,216	\$ 202,742,288	\$ 266,466,758	\$ 4,940,174	\$ 53,661,581	\$ 59,298,818	\$ 117,900,573	\$ 3,719,022	\$ 41,128,986	\$ 49,736,661	\$ 94,584,669

- Note 1**CT - One percent of local portion of tax collections (unincorporated areas - equivalent to 16 percent of tax collections). County Sales Tax (CT) amounts do not include the local use portion.
- Note 2**CST - Quarter percent of countywide portion of tax collections (equivalent to 4 percent of tax collections).
- Note 3**RTA - PA95-078 became law increasing sales tax to the county by .25 cents per dollar assessed on sales and services in DuPage County. Initial tax revenues began to be received in mid-year 2008 and reflect a partial annual total of RTA sales tax revenue. Amounts reported equal the portion of the RTA sales taxes retained by the County.
- Note 4**The County's share of sales taxes shown above are net of administration fees applied by the State.
- Note 5**On June 1, 2016, DuPage County eliminated the 0.25% tax for the DuPage Water Commission.
- Source**Information obtained from the Standard Industrial Classification Code Reporting (County Totals), Illinois Department of Revenue

DUPAGE COUNTY, ILLINOIS
Sales Tax Collections by Category
Last Ten Calendar Years

Category	2019				2018				2017			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 682,671	\$ 2,685,979	\$ 3,549,244	\$ 6,917,894	\$ 666,218	\$ 2,886,001	\$ 3,686,393	\$ 7,238,612	\$ 647,443	\$ 2,969,541	\$ 3,803,293	\$ 7,420,277
Food	69,948	2,040,552	5,452,275	7,562,775	73,127	2,069,622	5,334,597	7,477,346	85,681	1,964,954	5,274,449	7,325,083
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	322,017	5,105,960	5,125,632	10,553,609
Apparel	18,469	1,701,996	1,667,919	3,388,384	51,660	1,777,806	1,729,814	3,559,280	24,088	1,806,227	1,793,902	3,624,217
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	58,989	3,129,974	3,120,194	6,309,156
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	211,512	2,264,674	2,254,894	4,731,080
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	1,069,981	12,066,633	12,269,894	25,406,508
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	907,482	4,728,092	7,235,173	12,870,747
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	962,921	7,704,384	8,368,138	17,035,443
Manufacturers	53,013	1,318,238	1,287,468	2,658,718	57,779	1,479,591	1,419,773	2,957,143	146,085	1,381,722	1,375,212	2,903,020
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	\$ 4,436,199	\$ 43,122,162	\$ 50,620,779	\$ 98,179,140

DUPAGE COUNTY, ILLINOIS
Sales Tax Collections by Category
Last Ten Calendar Years

Category	2016				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	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 618,438	\$ 3,080,572	\$ 3,949,645	\$ 7,648,655	\$ 590,103	\$ 3,324,807	\$ 4,432,692	\$ 8,347,602	\$ 461,625	\$ 3,416,060	\$ 4,417,871	\$ 8,295,556
Food	89,308	1,858,751	5,047,388	6,995,447	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	327,923	5,019,314	5,036,079	10,383,316	311,513	4,742,659	4,783,479	9,837,650	316,815	4,534,795	4,508,627	9,360,237
Apparel	15,942	1,840,645	1,826,348	3,682,936	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	40,152	3,278,378	3,253,803	6,572,333	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	235,538	2,162,813	2,151,920	4,550,270	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	1,118,899	11,853,985	12,022,814	24,995,698	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	583,444	4,697,126	7,235,293	12,515,862	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 Others	981,740	7,663,353	8,067,355	16,712,449	1,066,501	7,781,910	8,299,771	17,148,182	996,499	6,514,167	7,097,647	14,608,313
Manufacturers	119,307	1,224,004	1,224,338	2,567,649	109,767	960,730	966,954	2,037,452	83,607	1,017,893	1,006,782	2,108,281
Total	\$ 4,130,693	\$ 42,678,941	\$ 49,814,982	\$ 96,624,615	\$ 3,983,446	\$ 41,703,864	\$ 49,109,006	\$ 94,796,316	\$ 4,063,405	\$ 40,582,267	\$ 47,233,369	\$ 91,879,042

DUPAGE COUNTY, ILLINOIS
Sales Tax Collections by Category
Last Ten Calendar Years

Category	2013			
	County Sales Tax (CT)	Countywide Sales Tax (CST)	RTA Sales Tax (RTA)	Total
General Merchandise	\$ 449,835	\$ 3,389,558	\$ 4,121,737	\$ 7,961,130
Food	71,212	1,458,371	4,382,697	5,912,280
Drinking and Eating Places	309,795	4,402,457	4,351,070	9,063,322
Apparel	15,658	1,804,721	1,769,046	3,589,425
Furniture, Household, and Radio	47,135	2,685,750	2,633,773	5,366,658
Lumber, Building, and Hardware	145,302	1,875,050	1,833,321	3,853,673
Automotive and Filling Stations	1,115,112	11,544,343	11,722,425	24,381,880
Drugs and Miscellaneous Retail	690,195	5,192,013	7,040,910	12,923,118
Agriculture and All Others	908,964	5,635,837	6,401,524	12,946,325
Manufacturers	83,118	969,340	956,766	2,009,224
Total	\$ 3,836,326	\$ 38,957,440	\$ 45,213,269	\$ 88,007,035

DUPAGE COUNTY, ILLINOIS**Total Debt and Ratios of Net General Bonded Debt Outstanding**

Last Ten Fiscal Years

Fiscal Year	Population (1)	Obligation Bonded Debt Outstanding (2)	Unamortized Bond Premium	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
2022	930,759	\$ 96,510,000	\$ 2,409,801	\$ 7,188,440	\$ 91,731,361	0.07%	98.56
2021	924,885	110,005,000	2,989,171	11,384,803	101,609,368	0.08%	109.86
2020	918,595	134,305,000	3,588,148	25,242,139	112,651,009	0.09%	122.63
2019	922,921	158,265,000	4,239,806	29,863,406	132,641,400	0.11%	143.72
2018	931,826	181,505,000	4,939,944	29,315,235	157,129,709	0.13%	168.63
2017	930,128	157,920,000	5,684,588	16,626,780	146,977,808	0.13%	158.02
2016	929,368	170,400,000	6,440,699	16,376,986	160,463,713	0.15%	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

(1) Population figures are obtained from the U.S. Census Bureau and are estimated as of every July 1, 2021.

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

For the year ending 11/30/2013, the G.O. (Alternate) Bonds Series 2001 (Drainage Project); the G.O. (Alternate Revenue Source - Stormwater Project) Series 2001; the G.O. Refunding Bonds (Alternate Revenue Source Jail Project Series 2002; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2002 bonds have fully matured and are included above for prior years' reference. In June 2015, the G.O. (Alternate Revenue Source - Drainage Project) Refunding Bonds Series 2005 were refunded with the G.O. Refunding Bonds (Alternate Revenue Source), Series 2015B Bonds. In 2016, the Limited Tax G.O. Bonds (Courthouse Project), Series 2006 were fully refunded with the Limited Tax G.O. Refunding (Courthouse Project), Series 2016 Bonds; and the G.O. Refunding Bonds (Alternate Revenue Source Stormwater Project) Series 2006 bonds were fully refunded with the G.O. Refunding Bonds (Alternate Revenue Source - Stormwater Project), Series 2016 Bonds. Beginning in FY 2018, the Gross General Obligation Bonded Debt Outstanding includes SSA #35; 2017 G.O. Debt Certificates and 2015A Transportation Revenue Bonds.

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

DUPAGE COUNTY, ILLINOIS
Computation Of Direct And Overlapping Debt
November 30, 2022

<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		\$ 98,919,801	100.00%	98,919,801
Total Direct Debt		98,919,801		98,919,801
Overlapping Debt				
Forest Preserve		43,810,000	100.00%	43,810,000
Cities and villages	(1)	10,548,416,226	6.99%	737,181,547
Townships		-	100.00%	-
Parks	(1)	1,469,299,777	16.59%	243,830,225
Fire protection		30,350,000	100.00%	30,350,000
Library		49,570,000	37.47%	18,575,420
Special service		17,997,000	97.14%	17,481,773
Grade schools		381,711,000	98.37%	375,490,032
High schools		436,750,000	97.08%	424,005,301
Unit schools		489,710,043	75.10%	367,752,147
Community colleges	(1)	285,360,000	47.61%	135,872,360
Total Overlapping Debt		13,752,974,046		2,394,348,805
Total Direct Debt and Overlapping Debt		\$ 13,851,893,847		2,493,268,606

Note: Taxing districts are separate and distinct governmental entities where all, or a portion of the governmental entity lies within DuPage County.

- (1) Includes the City of Chicago (O'Hare Airport) for which a minor portion overlaps into DuPage County. The Chicago Park District and Chicago City Colleges taxing boundaries are coterminous with the City of Chicago.
- (2) Debt Percentage Applicable to County is calculated by applying the ratio of assessed value of the specific district to that portion which is in DuPage County. Percentages have been rounded to the nearest hundredth.
- (3) Represents direct debt for governmental activities, as reported by various governments. Overlapping governments without direct debt are not shown. Some data is an estimation and was compiled by a review of the bonded debt information filed with the DuPage County Clerk.

Source: Information obtained from the DuPage County Clerk's Office.

DUPAGE COUNTY, ILLINOIS
Legal Debt Margin Information
 Last Ten Fiscal Years

Fiscal Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Assessed value of property	\$ 44,058,122,920	\$ 43,052,174,791	\$ 41,460,078,330	\$ 39,959,019,376	\$ 38,247,977,262	\$ 36,179,309,823	\$ 33,900,296,790	\$ 32,504,572,590	\$ 32,791,280,336	\$ 34,663,102,323
Debt limit - 5.75% of assessed value	2,533,342,068	2,475,500,050	2,383,954,504	2,297,643,614	2,199,258,693	2,080,310,315	1,949,267,065	1,869,012,924	1,885,498,619	1,993,128,384
Debt applicable to limit:										
Limited Tax General Obligation Bonds	23,370,000	25,985,000	28,470,000	30,835,000	33,090,000	33,905,000	36,050,000	43,590,000	45,085,000	46,510,000
Total debt applicable to legal debt limit	23,370,000	25,985,000	28,470,000	30,835,000	33,090,000	33,905,000	36,050,000	43,590,000	45,085,000	46,510,000
Legal Debt Margin	<u>\$ 2,509,972,068</u>	<u>\$ 2,449,515,050</u>	<u>\$ 2,355,484,504</u>	<u>\$ 2,266,808,614</u>	<u>\$ 2,166,168,693</u>	<u>\$ 2,046,405,315</u>	<u>\$ 1,913,217,065</u>	<u>\$ 1,825,422,924</u>	<u>1,840,413,619</u>	<u>1,946,618,384</u>
Outstanding debt applicable to the debt limit as a percentage of the legal debt limit	0.92%	1.05%	1.19%	1.34%	1.50%	1.63%	1.85%	2.33%	2.39%	2.33%

Note 1: State statutes limit the County's outstanding general obligation debt to no more than 5.75 percent of the assessed value of property. Details regarding the County's outstanding debt can be found in the Notes to the Financial Statements. The legal debt margin is the County's available borrowing authority under State finance statutes and is calculated by subtracting the total debt applicable to the legal debt limit from the debt limit.

Note 2: Only the Series 2016 Limited Tax General Obligation Bonds (Courthouse Annex) and Series 2009 General Obligation Bonds (SSA #34 Project) are funded by a tax levy, and therefore are subject to the legal debt margin. Prior to 2018, applicable debt did not include the 2009 General Obligation Bonds (SSA #34 Project).

DUPAGE COUNTY, ILLINOIS
Ratios Of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities					Business-type Activities					Total Outstanding Debt
	General Obligation Bonds	Revenue Bonds	Special Service Areas	Unamortized Bond Premium	Total Governmental Activities	Revenue Bonds	IEPA Construction Loans	DuPage Water Commission Payable	Unamortized Bond Premium	Total Business-type Activities	
2022	\$ 96,510,000	\$ -	\$ -	\$ 2,409,801	\$ 98,919,801	\$ 2,550,000	\$ 10,627,910	\$ -	\$ -	\$ 13,177,910	\$ 112,097,711
2021	110,005,000	-	-	2,989,170	112,994,170	4,060,000	5,154,533	-	1,304	9,215,837	122,210,007
2020	134,305,000	-	-	3,588,149	137,893,149	5,530,000	3,407,726	-	16,953	8,954,679	146,847,828
2019	158,265,000	-	-	4,239,806	162,504,806	6,970,000	3,647,701	-	32,602	10,650,303	173,155,109
2018	181,505,000	-	-	4,939,944	186,444,944	8,385,000	3,884,705	-	48,250	12,317,955	198,762,899
2017	157,920,000	36,800,000	4,852,189	5,684,588	205,256,777	9,590,000	4,118,774	-	63,899	13,772,673	219,029,450
2016	170,400,000	45,805,000	5,368,337	6,440,699	228,014,036	10,830,000	4,349,944	-	79,548	15,259,492	243,273,528
2015	187,460,000	54,635,000	5,868,636	-	247,963,636	12,025,000	4,578,251	-	-	16,603,251	264,566,887
2014	197,850,000	62,185,000	6,357,785	-	266,392,785	13,175,000	4,971,338	-	-	18,146,338	284,539,123
2013	207,495,000	69,500,000	6,916,881	-	283,911,881	14,290,000	5,023,544	-	-	19,313,544	303,225,425

Note 1: Prior to 2018, the 2015A Transportation Revenue Refunding Bonds were classified on this schedule as revenue bonds in Governmental Activities. This bond is backed by the full faith and credit of the County, and, therefore, is properly classified as a general obligation bond. Amounts prior to 2018 have not been adjusted to reflect this change.

Note 2: In 2018, \$3,287,189 of no-commitment special assessment debt was reclassified from long-term debt obligations to agency funds. The 2009 General Obligation Bonds (Special Service Area #34) is backed by the full faith and credit of the County, and, therefore, is properly classified as a general obligation bond. The amounts prior to 2018 have not been adjusted to reflect this change.

Source: Information on TPI and PCPI obtained from the Bureau of Economic Analysis - Regional Economic Accounts.

DUPAGE COUNTY, ILLINOIS
Ratios Of Outstanding Debt by Type (cont.)
Last Ten Fiscal Years

Fiscal Year	Total Personal Income (TPI) (In Thousands)	Total Personal Income Percentage ⁽¹⁾	Per Capita Personal Income (PCPI)	Total Per Capita Personal Income Percentage ⁽³⁾	Estimated Property Value	Percentage of Actual Value of Taxable Property ⁽²⁾
2022	(4)	(4)	(4)	(4)	132,306,675,435	0.08%
2021	79,076,011	647.05%	85,498	0.07%	129,285,809,282	0.09%
2020	72,597,355	494.37%	79,901	0.05%	124,504,739,730	0.12%
2019	69,345,500	400.48%	76,075	0.04%	119,997,055,183	0.14%
2018	67,684,237	340.53%	72,889	0.04%	114,858,790,577	0.17%
2017	66,479,460	303.52%	69,323	0.03%	108,646,576,045	0.20%
2016	61,404,832	252.41%	66,072	0.03%	101,802,693,063	0.24%
2015	59,813,856	226.08%	64,059	0.02%	97,611,329,099	0.27%
2014	56,600,761	198.92%	60,684	0.02%	98,472,313,321	0.29%
2013	54,123,390	178.49%	58,064	0.02%	104,015,492,856	0.29%

- (1)** Percentage of Total Personal Income is the ratio of Total Personal Income to the Total Outstanding Debt.
- (2)** Percentage of Actual Value of Taxable Property is the ratio of Total Outstanding Debt to the Estimated Property Value.
- (3)** Percentage of Per Capita Personal Income is the ratio of Per Capital Personal Income to the Total Outstanding Debt.
- (4)** Information is not available at the time of completion of this report.

DUPAGE COUNTY, ILLINOIS**Pledged Revenue Coverage - Water and Sewerage System Revenue Fund****Water and Sewerage System Revenue Bonds**

Last Ten Fiscal Years

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Principal Retirements	Interest Payments	Total Debt Service Payments	Coverage Ratio
2022	\$ 31,699,542	\$ 21,123,563	\$ 10,575,979	\$ 1,510,000	\$ 80,746	\$ 1,590,746	6.65
2021	29,361,043	22,398,362	6,962,681	1,470,000	120,693	1,590,693	4.38
2020	30,205,618	22,868,749	7,336,869	1,440,000	158,282	1,598,282	4.59
2019	27,503,609	21,682,966	5,820,643	1,415,000	194,645	1,609,645	3.62
2018	30,242,597	22,326,711	7,915,886	1,290,000	76,526	1,366,526	5.79
2017	26,799,646	22,161,166	4,654,129	1,240,000	423,879	1,663,879	2.80
2016	25,033,439	21,341,781	3,691,658	1,195,000	471,338	1,666,338	2.22
2015	24,460,241	20,613,805	3,846,436	1,150,000	514,825	1,664,825	2.31
2014	29,700,156	20,491,687	9,208,469	1,115,000	555,663	1,670,663	5.51
2013	24,338,306	17,937,274	6,401,032	1,105,000	594,513	1,699,513	3.77
2012	21,684,851	17,736,222	3,948,629	840,000	559,609	1,399,609	2.82

(1) In accordance with the 2018 refunding bond ordinance, gross revenues include all revenues available for debt service payments. Gross revenues include connection charges and capital contributions. In 2018, gross revenues also included special item - transfer of operations revenue.

(2) Operating expenses exclude depreciation, and amortization of bond discount and issuance costs, and fiscal agent fees.

(3) Coverage ratio is calculated by dividing net revenue available for debt service by the sum of interest payments and principal retirements.

DUPAGE COUNTY, ILLINOIS
Demographic And Economic Statistics
 Last Ten Fiscal Years

Year	Population (1)	Total Personal Income (in thousands) (TPI) (2, 3)	Per Capita Personal Income (2) (PCPI) (2, 4)	Per Capita Income (2)	County Unemployment Rate (5)
2022	930,759	N/A	N/A	N/A	3.6%
2021	924,885	79,076,011	85,498	50,344	4.5%
2020	918,595	72,597,355	79,901	47,501	7.9%
2019	922,921	69,345,500	76,075	46,272	2.9%
2018	931,826	67,684,237	72,889	43,982	3.1%
2017	930,128	64,479,460	69,323	42,050	4.1%
2016	929,368	61,404,832	66,072	40,547	4.8%
2015	933,736	59,813,856	64,059	39,336	4.7%
2014	932,708	56,600,761	60,684	38,931	5.8%
2013	932,126	54,123,390	58,064	38,570	7.4%

- (1) Population figures prior to 2022 are estimates obtained from the U.S. Census Bureau. The 2022 figure is per the Impact DuPage website as of 4/10/23.
- (2) Total Personal Income, and Per Capita Personal Income, and Per Capita Income (based on a four year average) information is obtained from the Bureau of Economic Analysis, U.S. Census Bureau, and Federal Reserve Bank. 2021 numbers are not available for the County as of May 9, 2022.
- (3) Total Personal Income includes net earnings by place of residence; dividends, interest, and rent; and personal current transfer receipts received by the residents of DuPage.
- (4) PCPI is calculated as the total personal income of the residents of an area divided by the population of the area. Per capita personal income is often used as an indicator of consumers' purchasing power and of the economic well-being of the residents of an area.
- (5) Unemployment rate figures were obtained from the Illinois Department of Employment Security and are annual averages.

DUPAGE COUNTY, ILLINOIS
Principal Employers
 Current Year and Nine Years Ago

Employer	2022			2012			
	No. of Employees	Rank	Percentage of Total County Employment	No. of Employees	Rank	Percentage of Total County Employment	
Continental Leasing Management, Inc	5,000	1	0.64%	Edward Hospital & Health Svc.	5,286	1	0.73%
Schneider Electric Holdings, Inc.	4,619	2	0.60%	College of Dupage	4,905	2	0.68%
Finkl Outdoor Services, Inc.	4,365	3	0.56%	BP America, Inc.	4,676	3	0.65%
Compass Group USA Investments Inc	3,617	4	0.47%	Argonne National Laboratory	3,456	4	0.48%
Samuel Holdings, Inc.	3,579	5	0.46%	Advocate Health Care	3,300	5	0.46%
Amita Alexian Brothers Foundation	3,276	6	0.42%	McDonald's Corporation	3,186	6	0.44%
Footprint Acquisition LLC	3,200	7	0.41%	DuPage County	2,949	7	0.41%
Colt Inc	2,781	8	0.36%	Ace Hardware	2,635	8	0.36%
Giraffe Holding, Inc.	2,648	9	0.34%	Elmhurst Memorial Healthcare	2,150	9	0.30%
Coriant North America, LLC	2,500	10	0.32%	Navistar International Corp.	1,800	10	0.25%
	35,585			34,343			
Total number of jobs in DuPage County	775,438			723,416			

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 Illinois REAPProject.org and is one year in arrears

Source: Intersect Illinois

DUPAGE COUNTY, ILLINOIS
County Employment Statistics
 Last Ten Fiscal Years

Function	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Conservation and Recreation	32	38	36	38	36	34	32	29	N/A	N/A
Educational Services	15	14	14	15	14	15	15	14	17	16
General Government	355	332	330	333	339	347	353	363	337	354
Highway, Streets and Bridges	102	93	98	106	105	105	97	98	103	106
Judicial	564	543	530	552	551	544	607	633	657	656
Health and Public Safety	1,282	1,214	1,223	1,262	1,247	1,313	1,385	1,396	1,063	1,050
Public Service	190	180	186	181	187	200	215	221	597	607
Public Works	78	83	84	83	82	83	81	86	116	110
Total	2,618	2,497	2,501	2,570	2,561	2,641	2,785	2,840	2,890	2,899

Note 1: Employee head counts are as of the fiscal year end.

Note 2: Prior to FY17 head count information includes full and part-time employees. It does not include temporary employees or employees on disability. Two part-time employees are considered one FTE employee. Starting in FY17 the headcount value represents full time employees only.

Note 3: FTE numbers are not the total approved County's budgeted head count at the beginning of the year. The budgeted value may be slightly greater than what is shown here.

DUPAGE COUNTY, ILLINOIS
Operating Indicators By Function
 Last Ten Fiscal Years

FUNCTION/DEPARTMENT	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government										
Supervisor of Assessments:										
Real estate transfer declarations processed	18,225	22,231	16,468	16,561	18,134	18,620	17,849	16,874	15,926	16,775
Treasurer/Collector:										
Real estate parcels billed	322,223	322,079	321,614	321,324	322,468	326,002	325,761	325,378	325,115	324,988
Public Services										
Building and Zoning:										
Building permits issued	3,187	4,064	3,935	4,320	3,808	3,522	3,438	3,047	3,072	2,850
Inspections conducted	16,871	18,667	18,209	17,375	18,089	11,830	11,492	10,921	13,225	14,369
Human Services:										
Individual senior citizens served	25,235	29,224	28,691	21,600	19,582	18,353	20,365	20,733	19,919	19,106
Clients handled by the Information Referral Specialist	40,987	26,831	45,625	46,255	46,807	47,141	43,689	22,165	27,125	27,825
Family Self Sufficiency Program clients	209	231	260	285	257	238	366	333	348	416
Rides provided by paratransit	29,212	27,933	24,728	42,841	43,070	44,553	46,352	41,880	42,151	42,435
Telephone calls taken by DPCO customer service	99,122	37,644	61,509	75,645	79,465	78,223	82,534	87,875	100,850	101,583
Psychological Services Counseling clients served	N/A	N/A	N/A	N/A	N/A	2,004	1,511	1,595	1,576	1,930
Adult clients served at the Family Center	2,876	2,648	2,560	3,646	3,350	3,548	3,306	3,160	3,660	3,859
Conservation and Recreation										
Stormwater:										
Acres of Land Maintained	691	349	691	691	685	414	N/A	N/A	N/A	N/A
Flood operations	3	3	3	5	6	6	N/A	N/A	N/A	N/A
Outfalls monitored	353	868	983	1,375	745	375	N/A	N/A	N/A	N/A
Spill/IDDE Response	30	45	33	15	15	8	N/A	N/A	N/A	N/A
Stormwater management permits reviewed ⁶	254	228	226	213	330	181	166	173	196	197
Stormwater management permits issued ⁶	113	116	138	119	124	88	80	79	73	100
Flood elevation requests	31	23	38	65	59	65	N/A	N/A	N/A	N/A
Highway, Streets and Bridges										
Transportation and Highways:										
Lane-miles maintained	970	968	967	965	965	971	972	972	971	969
New lane-miles	1	1	2	0.0	(6.0)	(0.7)	0.3	1.0	1.5	4.5
Highway permits processed	561	587	547	471	464	506	527	572	604	457
Number of bridges inspected	25	23	24	18	23	20	21	13	4	14
Miles of multi-purpose trail system maintained	96	96	96	96	94	94	94	94	94	93
Impact fee permits processed	390	379	295	354	400	436	470	502	450	429
Wireless (small cell) permits processed	10	17	11							
Judicial										
Circuit Court:										
Traffic cases	77,092	69,404	65,282	105,254	105,344	107,968	108,742	115,568	133,542	135,179
Cases other than traffic	35,267	33,048	30,132	40,499	41,497	43,404	41,390	43,554	46,784	49,795
State's Attorney:										
Criminal Prosecutions Bureau:										
Number of felony trials by the Criminal Division	64	51	48	84	67	54	60	74	53	56
Domestic Violence and Child Abuse Unit cases initiated	55	54	84	97	N/A	54	90	100	73	71
Juvenile Trial Division cases processed	288	309	253	535	473	502	656	759	893	810
Investigations Unit cases opened	95	92	75	81	73	32	32	33	44	50
Civil Bureau:										
Number of files opened	1,047	290	176	236	109	296	276	329	351	339
Children's Advocacy Center:										
Number of cases opened ¹⁶	536	518	414	448	484	420	440	425	424	433
Number of individuals services provided to	N/A	1,226	**	1,314	1,482	1,513	1,474	1,352	1,546	2,132
Appeals Division:										
Appeals filed (by and against) State's Attorney)	81	74	64	107	112	112	102	123	270	205
Health and Public Safety										
Animal Services ⁹										
Total animal intake	2,111	1,972	1,689	2,091	2,218	2,460	2,218	2,338	2,845	3,144
Total animals adopted, transferred or returned to owner	1,771	1,599	1,469	1,635	1,859	1,781	1,551	1,570	1,831	1,951
Live release rate all animals ¹⁰	88.64%	88.59%	87.00%	82.66%	84.23%	76.21%	74.86%	70.15%	67.97%	65.87%

FUNCTION/DEPARTMENT	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public Safety and Health (cont'd)										
Sheriff:										
Patrol Division calls for service	60,453	59,158	61,182	43,494	41,104	42,176	46,917	46,664	48,365	49,971
Forensic Investigation Division -										
Crime scenes processed	1,477	1,453	1,586	1,543	1,557	1,570	1,561	1,175	1,265	1,445
Detective Division incident reports	2,692	2,458	1,584	3,255	3,717	3,351	3,752	3,563	3,339	4,965
Tactical Narcotics Team - investigations	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	57	126
Street value of drug seizures (in millions)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1	6
Crime laboratory criminal cases processed	1,605	1,622	1,703	1,430	1,381	1,286	1,495	1,613	1,755	2,054
Civil Division items processed	14,179	15,399	13,215	19,496	20,297	19,134	21,682	22,262	25,300	27,000
County jail average daily population ³	509	454	432	524	539	623	648	648	681	758
Citations ⁷	1,251	1,661	2,680	2,746	3,408	4,670	6,045	6,102	7,101	N/A
Driving Under the Influence (DUI) ⁷	98	58	77	46	56	64	88	83	129	N/A
Health Department:										
Immunizations ^{1,2}	11,537	129,869	6,234	8,940	9,051	9,727	11,307	9,465	8,282	8,282
Food inspections and consultations ¹²	10,002	3,739	6,568	13,986	9,723	4,946	6,756	9,227	10,250	10,250
Behavioral Health services rendered ¹⁴	7,496	7,151	6,831	7,300	6,943	7,805	7,698	6,074	13,810	13,473
Coroner:										
Death investigation cases	6,669	6,346	6,765	5,716	5,521	5,295	5,296	5,055	4,876	4,726
Office of Homeland Security and Emergency Mgmt :										
Planning Unit ^{4, 8}						21	18	82	87	20
Planning hours ¹⁵	N/A	2,823	3,213	2,674	4,858	N/A	N/A	N/A	N/A	N/A
Planned events supported ⁴	7	N/A	-	2	17	N/A	N/A	N/A	N/A	N/A
Plans Developed/Updated & Meetings ⁴										
Plans developed ¹⁵	N/A	56	12	4	6	N/A	N/A	N/A	N/A	N/A
Plans reviewed - external	2									
Plans reviewed - internal	2									
Planning meetings & External Stakeholders ¹⁵	N/A	17	25	75	111	N/A	N/A	N/A	N/A	N/A
Operations ⁸						20	49	N/A	N/A	N/A
Operations hours ¹⁵	N/A	1,822	4,596	2,222	588	N/A	N/A	N/A	N/A	N/A
Community Outreach (renamed from External Affairs Unit) ^{4, 8}						74	187	152	136	116
Presentations	29	9	4	7	21	N/A	N/A	N/A	N/A	N/A
EOC Activations ⁸						11	7	5	N/A	N/A
Activations ¹⁵	N/A	14	8	2	2	N/A	N/A	N/A	N/A	N/A
Incidents reported ¹⁵	N/A	25	58	-	4	N/A	N/A	N/A	N/A	N/A
Incidents - Fire	9									
Incidents - Law Enforcement	9									
Incidents - Public Health	5									
Incidents - Weather	21									
Incidents - Other	9									
Training & Exercise Unit ^{4, 8}						35	61	53	68	63
Internal training sessions ¹⁵	N/A	4	30	55	68	N/A	N/A	N/A	N/A	N/A
Internal exercises ¹⁵	N/A	12	46	5	12	N/A	N/A	N/A	N/A	N/A
External exercises ¹⁵	N/A	27	22	29	14	N/A	N/A	N/A	N/A	N/A
Exercise - Drill	34									
Exercise - Functional	3									
Exercise - Full-scale	4									
Exercise - Tabletop	2									
Training Courses	11	18	22	60	18	N/A	N/A	N/A	N/A	N/A
Public Health ⁸						54	81	N/A	N/A	N/A
Public Health Hours ¹⁵	N/A	2,705	12,690	9,176	11,234	N/A	N/A	N/A	N/A	N/A
Homeland Security Cases ¹⁵	N/A	N/A	108	129	76	N/A	N/A	N/A	N/A	N/A
Technology & Special Projects Units ¹⁵	N/A	N/A	N/A	495	N/A	113	181	86	131	58
Administration ¹⁵	N/A	N/A	N/A	4,169	N/A	15	24	55	41	29
Incident Reports ¹⁵	N/A	25	58	31	N/A	90	77	63	67	58
Emergency Scene Responses ¹⁵	N/A	N/A	4	N/A	N/A	N/A	N/A	5	N/A	N/A
Communications Unit Activations ¹⁵	33									
Reservist (volunteer) Hours of Service ¹⁵	3,381									
Visitors to 421 Building (estimate) ¹⁵	104,100									
Security Incident Reports ¹⁵	399									
Miles Patrolled - Security ¹⁵	38,698									
Care Center:										
Patient days	81,364	88,637	106,178	115,988	117,762	119,177	118,417	114,793	117,889	117,057
Residents receiving care	367	432	442	608	670	598	603	551	555	599
Public Works										
Waterworks and Sewerage Systems:										
Sewer customers	37,617	36,675	36,529	36,471	36,301	36,122	35,963	35,825	35,641	35,499
Gallons billed to sewer customers ¹	3.5	3.6	3.6	3.4	3.5	3.6	3.4	3.6	3.5	3.8
Water Customer	3,887	3,754	3,739	3,719	3,703	3,340	3,324	3,309	3,273	3,214
Gallons of water sold (billed) ²	374.0	376.0	383.0	358.0	340.0	350.0	339.0	343.0	340.0	347.0

¹ In billions

² In millions

³ Estimated from monthly amounts

⁴ In 2018, OHSEM changed metric focus from report numbers gathered to set data acquired from employee time logs. Metrics now reflects the department's previous indicators are retained for historical purposes only.

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

⁶ In 2013 Stormwater introduced General Certifications to reduce the regulatory burden of stormwater application and review for routine types of activities. The General Certifications, while still reviewed by regulatory staff, have switched many permit reviews from Stormwater Management to EDP's Regulatory Services.

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

⁸ In 2016, the DuPage County Office of Homeland Security & Emergency Management assimilated the Office of Risk and Emergency Management from the DuPage County Public Health Department. Operating indicators for 7 Units in operation are reflected as of 2016. EOC Activations are part of the Incident Reports Total.

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

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

¹¹ Stormwater removed Stream Maintenance Miles Completed and Cubic Yards of timbers removed in FY17, while adding Acres of Land Maintained, Floor Operations, outfalls monitored, Spill/IDDE Response and Flood Elevation Requests

¹² Total vaccines decreased due to COVID-19 immunizations in 2021 (119,904 COVID shots and 9,965 other immunization shots)

¹³ Food inspections were down due to COVID-19

¹⁴ Total clients served could be lower due to COVID; there was an increase with the addition of SU clients starting FY21.

¹⁵ Starting in FY22 Homeland Security & Emergency Management modified their operating indicators.

¹⁶ Total includes 248 Civil, 715 Mental Health, & 84 Jury Commission.

Source: Various County departments

DUPAGE COUNTY, ILLINOIS
Capital Asset Statistics By Function
 Last Ten Fiscal Years

Function	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>General Government</u>										
Building	4	4	4	4	4	4	4	4	4	4
Vehicles										
Capital Plant	16	17	17	17	17	17	20	19	17	18
County Clerk	-	-	-	-	-	-	-	-	-	-
Information Technology	1	1	1	1	1	1	1	1	1	1
Finance	2	2	2	2	2	2	2	2	2	2
Security	5	5	4	4	4	4	4	4	4	4
Election Commission	2	3	3	2	1	n/a	n/a	n/a	n/a	n/a
<u>Highway, Streets and Bridges</u>										
Building	3	3	3	3	3	3	3	3	3	3
Vehicles	123	119	118	122	129	129	152	141	135	146
<u>Judicial</u>										
Building	3	3	3	3	3	3	4	4	4	4
Vehicles										
Youth Home	-	-	-	-	-	-	-	0	3	3
State's Attorney	17	15	15	16	15	15	18	16	21	23
Public Defender	4	4	4	4	4	4	4	n/a	n/a	n/a
<u>Health and Public Safety</u>										
Building	7	7	7	7	7	7	7	7	7	7
Vehicles										
Animal Control	4	4	5	5	5	4	4	4	4	4
Coroner	7	7	7	7	7	7	7	7	13	13
Jail	1	1	1	1	1	1	1	1	1	1
Office of Emergency Management	5	5	5	5	6	6	7	7	7	7
Sheriff	151	171	190	186	186	198	195	198	197	194
<u>Public Service</u>										
Building	1	1	1	1	1	1	1	1	1	1
Vehicles										
Building and Zoning	12	12	12	12	12	11	13	15	13	11
Human Services	7	7	7	7	6	6	6.00	-	-	-
Community Development	1	1	1	1	1	1	n/a	n/a	n/a	n/a
<u>Public Works</u>										
Building	12	12	12	12	12	12	12	12	12	12
Vehicles										
Drainage	2	2	2	2	2	2	1	1	1	1
Stormwater	17	16	16	16	13	13	9	9	9	9
TOTAL BUILDINGS	30	30	30	30	30	30	31	31	31	31
TOTAL VEHICLES	377	392	410	410	412	421	444	425	428	437

Source - DuPage County capital assets database

DUPAGE COUNTY, ILLINOIS
Water And Sewerage System of DuPage County, Illinois
Required Information for Continuing Disclosure Undertaking
As of and for the Year Ending November 30, 2022

Customers

Total Metered Sewer and Water Customers

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Metered Sewer Customers	37,617	36,675	36,529	36,471	36,301	36,122	35,963	35,289	35,641	35,499
Metered Water Customers	3,887	3,754	3,739	3,719	3,703	3,340	3,324	3,309	3,273	3,214

Top 10 Sewer Customers
December 2021 through November 2022

Customer	Annual Total
Willow Lake Lombard LLC/Globetrotters Inter Inc	\$ 240,971
Avanath Hinsdale LLC	233,711
Windsor Lakes LLC	175,365
Mars Inc	143,605
Alcatel-Lucent	133,384
Stratford Green	111,150
G&I IX Westmont Village JV LLC	102,484
Aramark Cleanroom Services	100,276
Lakeside Apartment Associates LLC	99,303
Wilson Danada LLC	95,925

Top 10 Water Customers
December 2021 through November 2022

Customer Name	
Avanath Hinsdale LLC	\$ 536,910
Willow Lake Lombard LLC/Globetrotters	350,258
Stratford Green	255,227
Hinsdale Pt. Condo Association	161,470
Waterfall Glen Condominiums	141,598
Royce Apartments	132,703
Champagne Lodge/Robert Hansen	43,534
Riverglen Condo Association/Baum Property Mgmt	34,088
Harland Darien LLC	28,542
Austin Highland Dev Co.	25,672

Source: Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2022

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, 2022

Consumption Data
Total Gallons Billed (in millions)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Sewer Billed Consumption	3,540	3,559	3,584	3,386	3,498	3,648	3,395	3,467	3,484	3,766
Water Billed Consumption	374	376	383	358	340	350	339	344	340	347

Rates

Sewer Service Rates
Effective 1/1/22

Sewer Service Charges per 1,000 gallons	\$ 3.75
Sewer Maintenance Charges per 1,000 gallons	\$ 1.29

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

Base Charge - Billing	\$ 4.85
Base Charge - Meter Reading	2.27
User Charge	60.00
Sewer Maintenance Charge	20.64
Amount billed to a customer connected to a System maintained sewer (two month bill)	<u>\$ 87.76</u>

Water Service Rates
Effective 1/1/22

Southeast Regional Water Facility (SERWF)	\$10.79 per 1,000 gallons
North Regional Water Facility (NRWF)	\$7.31 per 1,000 gallons
Steeple Run	\$10.79 per 1,000 gallons
Greene Road	\$10.79 per 1,000 gallons
Glen Ellyn Heights	\$10.79 per 1,000 gallons
York Center	\$10.79 per 1,000 gallons

Source:

Water & Sewerage System of DuPage County, Illinois Audited Financial Report as of and for the Year Ended November 30, 2022