

**DuPage County Health Department**  
A Blended Component Unit of  
DuPage County, Illinois

Financial Statements and  
Supplementary Information

November 30, 2020

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

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November 30, 2020

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**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

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Agency Officials  
November 30, 2020

**Board of Health**

|                       |                     |
|-----------------------|---------------------|
| Sam Tornatore, J.D.   | President           |
| Lanny F. Wilson, M.D. | Vice President      |
| Robert Spadoni, J.D.  | Secretary/Treasurer |

**Board Members**

|                      |                            |
|----------------------|----------------------------|
| Melinda Finch        | Lawrence J. Schouten, M.D. |
| Robert Larsen, J.D.  | James P. Weeks, D.D.S.     |
| Lori Bottoms         | Uzma Muneer, M.D.          |
| Nadeem Hussain, M.D. | Janice Guider              |

**Executive Director**

Karen Ayala

**INDEPENDENT AUDITORS' REPORT**

## Independent Auditors' Report

To the Honorable President  
and Members of the Board of Health of  
DuPage County Health Department  
Wheaton, Illinois

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the DuPage County Health Department, a blended component unit of DuPage County, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the DuPage County Health Department's basic financial statements as listed in the table of contents.

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

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

### *Auditors' Responsibility*

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the DuPage County Health Department as of November 30, 2020 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the DuPage County Health Department's basic financial statements. The supplementary information 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 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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 10, 2021 on our consideration of the DuPage County Health Department'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 DuPage County Health Department'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 DuPage County Health Department's internal control over financial reporting and compliance.

*Baker Tilly US, LLP*

Oak Brook, Illinois  
August 10, 2021

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

## **Management's Discussion and Analysis**

The Management's Discussion and Analysis section of this Annual Financial Report is intended to serve as an introduction to the Health Department's basic financial statements. It is designed to assist the reader in understanding some basic information about the financial statements, provide an overview of the financial activities for the fiscal year ended November 30, 2020, objectively summarize key financial components, identify any individual fund issues or concerns, and provide a summary of any other economic or operational factors that may impact the financial position of the Health Department.

As the Management's Discussion and Analysis has been developed to focus on the current year's activities, resulting changes and currently known facts, this overview should be read in conjunction with the basic financial statements and accompanying notes.

## **Financial Highlights**

- **Growth in Net Position:**  
Changes in net position over time may serve as a useful indicator of whether the financial position of the Health Department is improving or deteriorating. In FY 2020, the Health Department's net position increased by \$2,264,259 or 6%. Since 2010, the Health Department's net position has increased by \$3,907,783 or 10%.
- **Growth in Current Assets**  
Current assets represent the Health Department's cash or cash equivalents. In FY 2020, the Health Department's current assets grew by \$7,961,066 or 13%. Of that amount, the increase in cash and investments totaled \$5,064,326 or 14%. Growth in receivables, pre-paid items and inventories account for the remaining increase.
- **Amended Budget to Support COVID-19 Response**  
A budget amendment for \$45,905,792 was approved by the Board of Health on August 8, 2020, and then on August 25, 2020, by the County Board. This amendment was required to provide the Health Department with sufficient budget to receive and spend funds related to the on-going COVID-19 pandemic. Response activities such as community-based testing, case investigation/contact tracing, vaccination administration and other general response efforts were tracked separately in the Department's financial system. All expenditures were reimbursed through grants and the allocation of Coronavirus Aid, Relief, and Economic Security Act (CARES) funds received from DuPage County.

See independent auditors' report.

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## **Overview of Financial Statements**

The Health Department's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary information in addition to the basic financial statements. Fund financial statements provide detailed information about the Health Department's Major Funds; the General Fund, the FICA Fund, the IMRF Fund and the Infrastructure Fund. The fund financial statements are presented in a columnar format with an adjustment column to reflect all adjustments to convert the fund statements to the consolidated government-wide financial statements on a full accrual basis of accounting. Government-wide financial statements are designed to provide the reader with a broad overview of the Health Department's finances in a manner similar to a private-sector business. Notes to the financial statements provide the reader with additional information that is essential to a full understanding of the government-wide and fund financial statements.

**Government-wide financial statements** are prepared on a full accrual basis of accounting. The Statement of Net Position presents information on all Health Department assets and liabilities, with the difference between the two reported as net position. Changes in net position over time may serve as a useful indicator of whether the financial position of the Health Department is improving or deteriorating. The Statement of Net Position and Governmental Funds Balance Sheet are identified in the table of contents of this financial report.

The Statement of Activities presents information for all current year revenues and expenses regardless of when cash is received or disbursed. Thus, revenues and expenses are reported in this statement for some items that will impact cash flows in future fiscal periods. The differences in this statement reflect the change in net position for the year. The Statement of Activities and Governmental Revenues, Expenditures, and Changes in Fund Balances are identified in the table of contents of this financial report. Both governmental financial statements distinguish the functions of the Health Department as being principally supported by program revenues (i.e. grants, fees for services, etc.) and general revenues (i.e. taxes, interest income, etc.). The Health Department's governmental activities include Public Health Services (PHS), Environmental Health Services (EHS), Epidemiology (EPI), Behavioral Health Services (BHS) and Business Administration (BA).

**Fund financial statements** are prepared using a modified accrual basis of accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Health Department uses fund accounting to ensure compliance with finance related requirements. The General Fund is the Health Department's primary operating fund. In addition, funds for FICA, IMRF and Infrastructure projects have been established.

### **Required Supplementary Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Health Department's schedule of budgetary comparisons. The Required Supplementary Information, as identified in the table of contents, provides additional information on the Health Department's General Fund in comparison to the budget.

### **Government-wide Statements**

The Statement of Net Position and the Statement of Activities report information about the Health Department as a whole. These statements are designed to provide the reader with a broad overview of the Health Department's finances in a manner similar to a private-sector business. All revenues and expenditures are considered regardless of when cash is received or disbursed. Government-wide financial statements consist of net position and the statement of activities.

The following Statement of Net Position table provides information on assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position. At fiscal year-end 2020 the Health Department's net position totaled \$41,673,038. This represents a \$2,264,259 or 6% increase compared to the prior year.

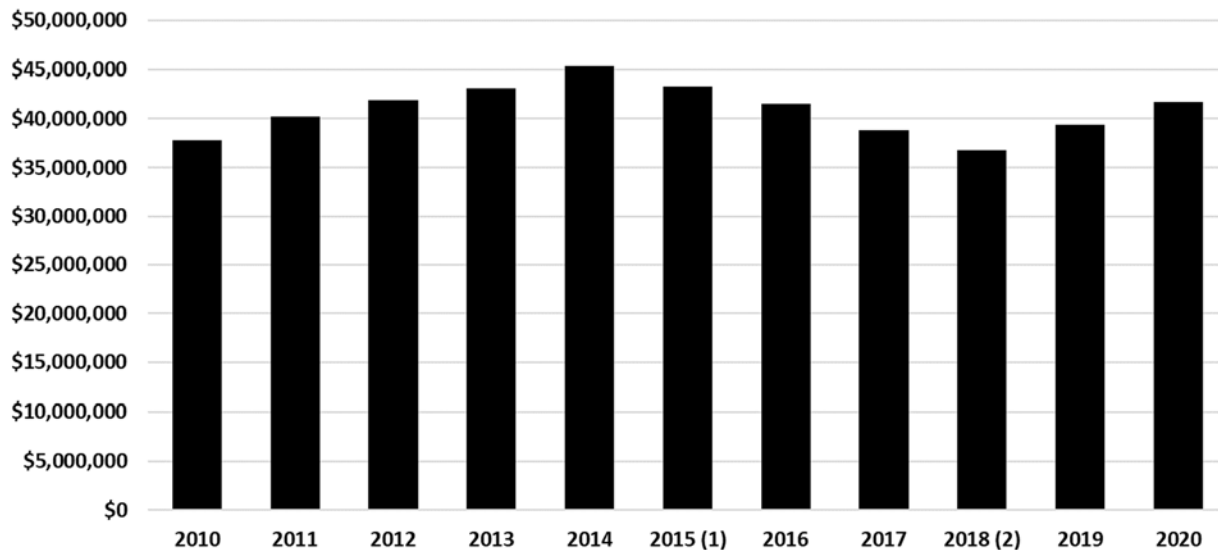
**Statement of Net Position**  
**As of Fiscal Year End - November 30**

|  | <u>FY 2020</u>       | <u>FY 2019</u>       | <u>Increase<br/>(Decrease)</u> |
|--|----------------------|----------------------|--------------------------------|
| <b><u>Assets</u></b>                         |                      |                      |                                |
| Current Assets                               | \$ 70,156,511        | \$ 62,195,445        | \$ 7,961,066                   |
| Capital Assets                               | <u>18,407,918</u>    | <u>19,039,966</u>    | <u>\$ (632,048)</u>            |
| <b>Total Assets</b>                          | <b>\$ 88,564,429</b> | <b>\$ 81,235,411</b> | <b>\$ 7,329,018</b>            |
| <b><u>Deferred Outflows of Resources</u></b> |                      |                      |                                |
| Deferred Outflows Related to Pensions        | \$ 6,017,828         | \$ 17,328,845        | \$ (11,311,017)                |
| Deferred Outflows Related to OPEB            | <u>\$ 450,919</u>    | <u>\$ 142,429</u>    | <u>\$ 308,490</u>              |
| <b>Total Deferred Outflows</b>               | <b>\$ 6,468,747</b>  | <b>\$ 17,471,274</b> | <b>\$ (11,002,527)</b>         |
| <b><u>Liabilities</u></b>                    |                      |                      |                                |
| Current Liabilities                          | \$ 6,243,500         | \$ 3,098,687         | \$ 3,144,813                   |
| Long-Term Liabilities                        | <u>\$ 20,536,757</u> | <u>\$ 35,902,985</u> | <u>\$ (15,366,228)</u>         |
| <b>Total Liabilities</b>                     | <b>\$ 26,780,257</b> | <b>\$ 39,001,672</b> | <b>\$ (12,221,415)</b>         |
| <b><u>Deferred Inflows of Resources</u></b>  |                      |                      |                                |
| Property Taxes Levied for Future Periods     | \$ 18,630,465        | \$ 18,405,586        | \$ 224,879                     |
| Deferred Inflows Related to Pensions         | \$ 7,887,586         | \$ 1,836,650         | \$ 6,050,936                   |
| Deferred Inflows Related to OPEB             | <u>\$ 61,830</u>     | <u>\$ 53,998</u>     | <u>\$ 7,832</u>                |
| <b>Total Deferred Inflows</b>                | <b>\$ 26,579,881</b> | <b>\$ 20,296,234</b> | <b>\$ 6,283,647</b>            |
| <hr/>  |                      |                      |                                |
| <b><u>Net Position</u></b>                   |                      |                      |                                |
| Invested In Capital Assets                   | \$ 18,407,918        | \$ 19,039,966        | \$ (632,048)                   |
| Restricted for Grant Programs                | 2,602,801            | 2,443,903            | \$ 158,898                     |
| Restricted for Employee Benefits             | 3,785,638            | 3,708,401            | \$ 77,237                      |
| Unrestricted                                 | 16,876,681           | 14,216,509           | \$ 2,660,172                   |
| <b>Total Fund Balance/Net Position</b>       | <b>\$ 41,673,038</b> | <b>\$ 39,408,779</b> | <b>\$ 2,264,259</b>            |

The Health Department's long-term liabilities is comprised of net pension liabilities, OPEB (other post-employment benefits) and accrued employee retention liabilities. As a blended component unit of DuPage County, the Health Department's net pension liability, pension expense and other related assumptions are included in the actuarial report prepared for the County as a whole. Health Department allocations are then based on employer contributions with the proportion of the net liability remaining at approximately 20% over the past several years.

Information on allocations and assumptions pertaining to the Health Department can be found in Note 7 of this report. As for OPEB, this references post-employment health insurance benefits for retired employees through a cost-sharing plan administered by the County. Note 8 provide additional details on the Department's OPEB liability. The following chart reflects the Department's net position for fiscal years 2010 – 2020. During that period, the Department's net position has grown by \$3,553,380 or 10%.

**Net Position FY 2010 - FY 2020**



(1) First year implementation of GASB Statements No. 68 and 71 (Accounting and Financial Reporting for Pensions)

(2) First year implementation of GASB Statement No. 75 (Accounting and Financial Reporting for Postemployment benefits other than Pensions)

As previously noted, the Health Department's governmental activities include Public Health Services (PHS), Environmental Health Services (EHS), Epidemiology (EPI), Behavioral Health Services (BHS) and Business Administration (BA). The increase in Health Department Services spending in FY 2020 was due to the on-going COVID-19 pandemic.

Health Services revenues are typically derived from three primary sources: 1) Property Taxes, 2) Charges for Services and 3) Grants. However, in FY 2020, the Health Department also received \$9,441,763 from DuPage County from the CARES funding they received from the federal government to support the on-going COVID-19 response efforts. These funds, along with grant awards received from the Illinois Department of Public Health (IDPH), were used to finance community-based testing, case investigation/contact tracing, vaccination administration and other response efforts. The reduction in charges for services and operating grant revenue is also related to the COVID-19 pandemic as service volumes in many program areas were impacted by the lockdown.

The next table reflects a broad view of the Health Department's governmental activities.

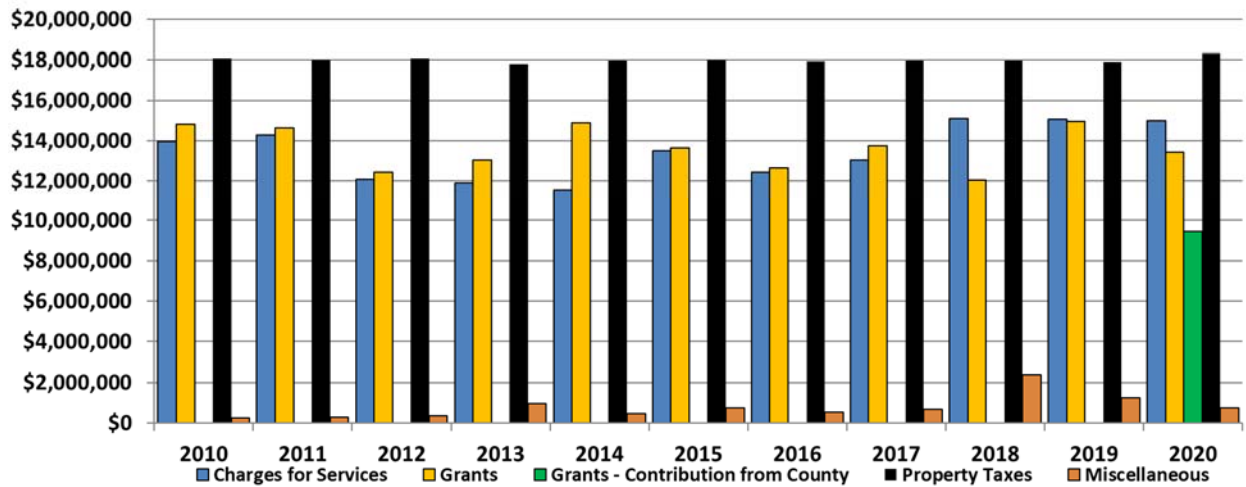
**Statement of Activities**  
**As of Fiscal Year End - November 30**

|   | <u>FY 2020</u>       | <u>FY 2019</u>       | <u>Increase<br/>(Decrease)</u> |
|---|----------------------|----------------------|--------------------------------|
| <b><u>Expenditures</u></b>                    |                      |                      |                                |
| Health Services                               | \$ 54,652,407        | \$ 46,516,107        | \$ 8,136,300                   |
| <b><u>Revenues</u></b>                        |                      |                      |                                |
| <b>Program Revenues</b>                       |                      |                      |                                |
| Charge for Services                           | \$ 14,982,183        | \$ 15,042,870        | \$ (60,687)                    |
| Operating Grants                              | 13,425,170           | 14,937,888           | (1,512,718)                    |
| Operating Grants contribution from County (1) | 9,441,763            | -                    | 9,441,763                      |
| <b>Total Program Revenues</b>                 | <b>\$ 37,849,116</b> | <b>\$ 29,980,758</b> | <b>\$ 7,868,358</b>            |
| <b>Net Program Expenditures</b>               | <b>\$ 16,803,291</b> | <b>\$ 16,535,349</b> | <b>\$ 267,942</b>              |
| <b>General Revenues</b>                       |                      |                      |                                |
| Property Taxes                                | \$ 18,319,420        | \$ 17,916,606        | \$ 402,814                     |
| Miscellaneous                                 | 742,689              | 1,235,803            | (493,114)                      |
| <b>Total General Revenues</b>                 | <b>\$ 19,062,109</b> | <b>\$ 19,152,409</b> | <b>\$ (90,300)</b>             |
| <b>Other Financing Sources</b>                |                      |                      |                                |
| Capital Contributions                         | \$ 5,441             | \$ -                 | \$ 5,441                       |
| <b>Change in Net Position</b>                 | <b>\$ 2,264,259</b>  | <b>\$ 2,617,060</b>  | <b>\$ (352,801)</b>            |
| <b>Net Position-Beginning</b>                 | <b>\$ 39,408,779</b> | <b>\$ 36,791,719</b> | <b>\$ 2,617,060</b>            |
| <b>Net Position-Ending</b>                    | <b>\$ 41,673,038</b> | <b>\$ 39,408,779</b> | <b>\$ 2,264,259</b>            |

(1) From DuPage County's Coronavirus Aid, Relief, and Economic Security Act (CARES) funding allocation

The following chart reflects the Department's revenue by source for fiscal years 2010 - 2020.

**Revenue by Source  
FY 2010 - FY 2020**



Property taxes continue to be the largest and most stable source of revenue for the Health Department. Established by levy, prior to FY 2020 funding received from property taxes had remained static at \$17.9 million annually since the last increase in 2004. This, however, changed in FY 2020 when the County decided to increase their property tax levy as allowable under the Property Tax Limitation Law (PTELL). This statutory provision allows taxing bodies to increase their annual property tax extension by an amount that may not exceed the rate of change represented by the Consumer Price Index plus rate of new growth in the taxing district, DuPage County. After discussions with the County’s executive management team, the Health Department elected to propose a similar property tax levy increase. The additional funds were utilized to help balance the budget and to help support the Psychological Services programs transitioned from the County to the Health Department in FY 2019. These programs partner with the courts and other community providers and focus on substance abuse and domestic violence to promote safety, respect, recovery, and health relationships.

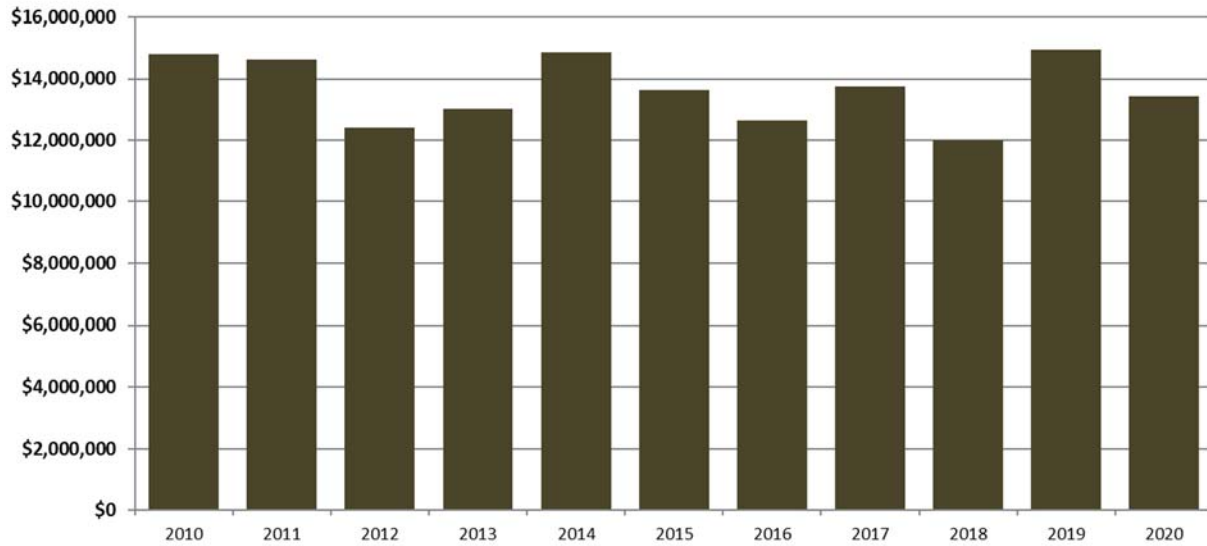
Historically, charges for services and operating grant revenues used to support Health Department spending have tended to fluctuate over time as these sources can be impacted by a variety of factors. Some examples include legislative actions, new or unforeseen budgetary pressures, changes in the political environment, shifts in the demand for program services, policy changes at the federal, state, or local level and any number of factors that might impact the local economy. These fluctuations are often unpredictable and can occur for a variety of reasons. Other obvious factors that impact Health Department spending and therefore these revenues are more obvious such as natural disasters or, of course, a public health event like SARS, H1N1 or the ongoing COVID-19 pandemic. Therefore, as we look ahead, the impact of the on-going COVID-19 pandemic on federal, state, and local budgets, as well as the Health Department’s operations, program demands and finances, will certainly be substantial as DuPage residents, families, and businesses cope with this unprecedented and historic event.

Charges for services revenue is comprised of patient care third-party billing, fees collected for licenses and permits, self-pay and other service-related fees. Over the past decade, this revenue source has been impacted by several factors including changes to reimbursement systems for State of Illinois Medicaid payers, changes to Medicaid eligibility including implementation of utilization controls and the transition to managed care models, legislation such as the SMART Act (Save Medicaid Access and Resources Together) and ACA (Affordable Care Act) and changes to county demographics that have resulted in a growth in the demand for services. The decline in revenue in FY 2020 was primarily due the on-going COVID-19 pandemic and the prolonged lockdown that was in place for most of the fiscal year.

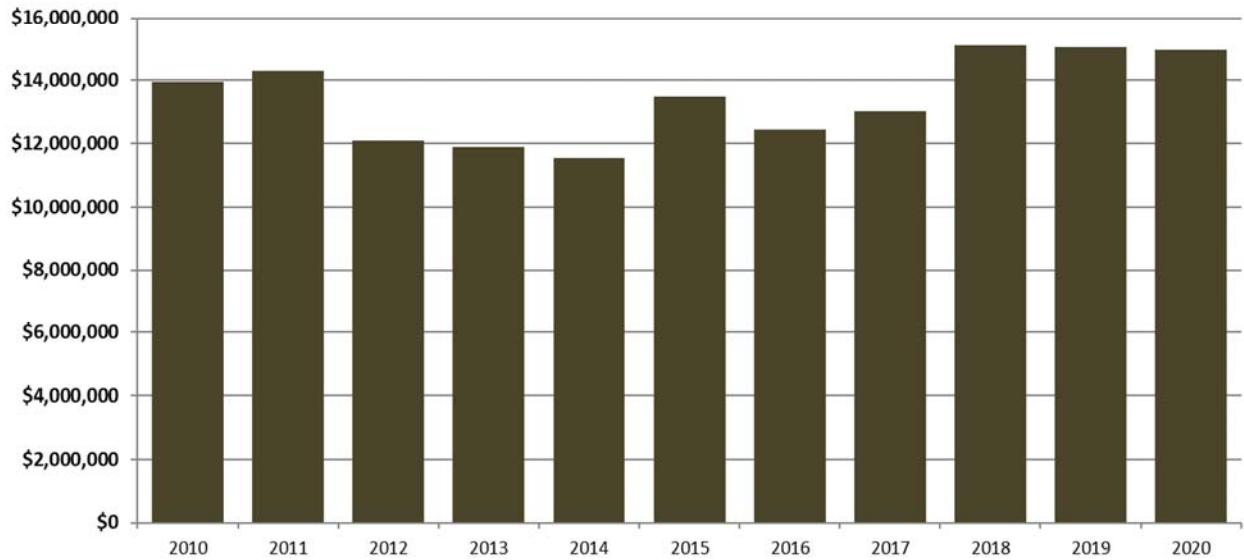
Operating grants is comprised of federal, state, and local grant awards. In FY 2020, excluding the CARES funding received from DuPage County, approximately 88% or \$11.8 million of operating grant funding was received from the State of Illinois, either from state sources or federal sources passed through a state agency. Of that amount, approximately \$11.2 million or 95% was received from the Illinois Department of Human Services (IDHS) and the Illinois Department of Public Health (IDPH). Over the past decade this revenue source has been impacted by many of the same factors mentioned in the above paragraphs. In FY 2020, the decline in operating grant revenue was also due to the impact that the COVID-19 pandemic and prolonged lockdown had on program service volumes.

The next two charts reflect charges for services and operating grants revenue for fiscal years 2010 - 2020.

**Grants Revenue  
FY 2010 - FY 2020**



**Charges for Services Revenue  
FY 2010 - FY 2020**





The next table reflects General Fund original and final budget amounts in addition to year-end actual amounts for revenue and expenditure categories in FY 2020. The Health Department General Fund budget variance at fiscal year-end reflected excess revenue over expenditures of \$8,283,836. Changes to revenue categories from original budget amounts are due to the acceptance of unplanned grant awards or award increases above the original budget amount. Changes between expenditure categories from original budget amounts are due to changes in funding need and are approved by the Board of Health.

**General Fund Budgetary Variance  
As of Fiscal Year End - November 30, 2020**

|   | <u>Original Budget</u> | <u>Final Budget</u>  | <u>Actual</u>        | <u>Variance<br/>Over (Under)</u> |
|---|------------------------|----------------------|----------------------|----------------------------------|
| <b><u>Revenues</u></b>                              |                        |                      |                      |                                  |
| Taxes   | \$ 13,726,125          | \$ 13,726,125        | \$ 13,656,930        | (69,195)                         |
| Charges for Services                                | 17,104,534             | 17,104,534           | 15,273,194           | (1,831,340)                      |
| Grants  | 12,874,716             | 16,148,154           | 15,572,121           | (576,033)                        |
| Grants - Contribution from County                   | -                      | 19,242,401           | 9,441,763            | (9,800,638)                      |
| Other   | 810,183                | 810,183              | 616,276              | (193,907)                        |
| Anticipated Grants                                  | 2,750,000              | 25,351,153           | -                    | (25,351,153)                     |
| <b>Total Revenues</b>                               | <b>\$ 47,265,558</b>   | <b>\$ 92,382,550</b> | <b>\$ 54,560,284</b> | <b>\$ (37,822,266)</b>           |
| <b><u>Expenditures</u></b>                          |                        |                      |                      |                                  |
| Current Expenditures                                | 44,370,558             | \$ 62,650,320        | \$ 45,697,192        | (16,953,128)                     |
| Capital Outlay                                      | 145,000                | 4,381,077            | \$ 579,256           | (3,801,821)                      |
| Anticipated Grant                                   | 2,750,000              | 25,351,153           | -                    | (25,351,153)                     |
| <b>Total Expenditures</b>                           | <b>\$ 47,265,558</b>   | <b>\$ 92,382,550</b> | <b>\$ 46,276,448</b> | <b>(46,106,102)</b>              |
| <b>Excess Revenue over Expenditures</b>             | <b>\$ -</b>            | <b>\$ -</b>          | <b>\$ 8,283,836</b>  | <b>\$ 8,283,836</b>              |
| <b><u>Other Financing Sources (Uses)</u></b>        |                        |                      |                      |                                  |
| Transfer  | -                      | -                    | -                    | -                                |
| <b>Total Other financing Sources</b>                | <b>\$ -</b>            | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>                      |
| <b>Net Change in Fund Balance - Budgetary Basis</b> | <b>\$ -</b>            | <b>\$ -</b>          | <b>\$ 8,283,836</b>  | <b>\$ 8,283,836</b>              |

The next table reflects the net change in Capital Assets activity for FY 2020. The value for capital assets has been established at \$5,000 for an individual item or, if considered material, components with an original purchase price or value below \$5,000 that operate as a system with a combined value greater than the \$5,000 threshold with a useful life of more than one (1) year. The decrease in Buildings and Improvements reflects annual depreciation.

**Capital Assets Activity**  
**(Net of Accumulated Depreciation)**  
**As of Fiscal Year End - November 30**

|                                 | <u>FY 2020</u>       | <u>FY 2019</u>       | <u>Net Change</u>   |
|---------------------------------|----------------------|----------------------|---------------------|
| Land                            | \$ 3,213,602         | \$ 3,213,602         | \$ -                |
| Construction in Progress        | 562,571              | 38,660               | 523,911             |
| Buildings and Improvements      | 13,921,828           | 15,114,865           | (1,193,037)         |
| Land improvements               | 132,704              | -                    | 132,704             |
| Furniture and Equipment         | 391,473              | 481,499              | (90,026)            |
| Vehicles                        | <u>185,740</u>       | <u>191,340</u>       | <u>(5,600)</u>      |
| <b>Total Net Capital Assets</b> | <b>\$ 18,407,918</b> | <b>\$ 19,039,966</b> | <b>\$ (632,048)</b> |

See Note 3 in the Notes to the Financial Statements section for more detailed information on the Health Department's capital asset activity.

**Long Term Liability**

The Health Department does not have any long-term debt, however long-term obligations for net pension liability, OPEB (other postemployment benefits) liability and accrued employee retention program liability exist as reflected on the Statement of Net Position and Governmental Funds Balance Sheet of this report. As previously noted, in 2015 the Health Department implemented GASB Statement No. 68 and No. 71. These GASB statements required the Health Department to record net pension liability and deferred outflows of resources related to pensions. In FY 2018, GASB Statement No. 75 was implemented. The primary objective of GASB Statement No. 75 is to improve the accounting and financial reporting of postemployment benefits other than pensions. For the Health Department, this references postemployment health insurance benefits for retired employees through a cost-sharing plan administered by the County. Note 8 provides additional details on the Departments OPEB liability. Additional information on Health Department long-term obligations can be found in Notes 5, 7 and 8 in the Notes to Financial Statements section of this report.

## **Notes of Economic Significance - FY 2021 and Looking Ahead**

The FY 2021 budget was adopted by the Board of Health on October 8, 2020. It was formally approved, along with the Health Department property tax levy by the County Board on November 24, 2020. The budget was balanced at \$108,099,356 with grant applications increased to \$50,000,000 to be used for accepting unforeseen grant awards, contract increases, and funds expected to be received in support of the on-going COVID-19 pandemic. Additional highlights include the following:

- Included \$6,818,950 in secured funding to support the on-going COVID-19 response.
- Excluding grant applications, COVID-19 funding, and the Infrastructure Fund, reflected a \$1,316,686 or 2.6% increase when compared to the prior year.
- Once again included an increase to the property tax levy. However, this year's increase only applied to new construction. The increase was estimated to provide an additional \$125,000.
- Once again utilized fund reserves to balance the budget. Combined, reserves utilized totaled \$750,000 with \$500,000 from the General Fund and \$250,000 from the FICA Fund.
- Allocated \$625,000 to the budget reserve as contingency due to uncertainty surrounding the COVID-19 pandemic and to address other unforeseen needs.
- Reduced investment earnings projection by \$200,000 to account for interest rate cuts implemented by the Federal Reserve early in 2020.
- Included \$900,000 for Board of Health approved infrastructure projects.

Looking ahead to 2022, there are several issues that potentially could impact operations, programs and thus Department finances. They are as follows:

- **The On-Going COVID-19 Pandemic**

As the lead agency in DuPage County, the Health Department continues to focus on sustaining essential activities necessary for bringing an end to the on-going COVID-19 pandemic as soon as possible. To date in FY 2021, the Department continues to incur significant expenditures for community-based testing, case investigation/contact tracing, vaccine administration and other response activities. These expenditures have been partially covered with the grant awards received from IDPH however additional funds will need to be secured to cover costs moving forward. And while the Health Department continues to pursue all avenues of available funding, discussions with the DuPage County executive management team and the County Board to provide funds from the County's American Rescue Plan Act (ARPA) allocation are on-going. It is expected that a portion of those funds will be made available to the Health Department to help support the on-going COVID-19 response as well as address other public health recovery efforts.

- **Public Health Recovery**

In addition to the focus of reducing the spread of the COVID-19 virus and ending the pandemic, the Health Department must prepare for the transition back to longer term needs that address many of the broader issues impacting the health and well-being of DuPage County residents. Some of these challenges include: addressing the growing need within the community for more behavioral health services such as crisis intervention, substance misuse treatment and other related services; formulating plans and implementing actions to address health equity and the systemic factors that have contributed to an unequal impact of the pandemic on certain segments of the population within the community; and making sure that healthy childhood environments are available to all families by expanding the home visiting programs. And whereas these challenges as listed may be the most obvious and notable, there are many others that will require both resources and community support as we look towards 2022 and beyond.

- **New and Emerging Public Health Issues**

New or emerging public health issues are always highlighted as a potential impact to Health Department finances. Examples include pandemics such as the ongoing COVID-19 virus, natural disaster occurrences, societal trends such as the opioid epidemic, or legislative actions such as the recent legalization of marijuana. These are just a few examples of issues that are either unpredictable or present unknown pressures to a community's public health. Finding the funds to address new or emerging public health issues while continuing to operate the Department's core public health programs at a level that our clients and community have become accustomed to is challenging and requires continuous assessment of how to best utilize available resources.

- **Changes to Healthcare Reimbursement Models**

Healthcare reimbursement models are expected to begin the transition from volume based to value based over the next few years. The intent of this change is to further facilitate the adoption of integrated care service delivery systems that focus on wellness outcomes. At this time, it is still unclear how this will be implemented. However, this is something that the Health Department continues to focus on both with internal service delivery systems and through a commitment to continue developing relationships with community partners.

- **State and Federal Budget Pressures**

Local funds derived from property taxes remain the Health Department's largest and most stable funding source. However, funding received from the State of Illinois and federal government for grant awards and reimbursement for Medicaid and Medicare services also accounts for a significant portion of the Health Department budget. Therefore, any new or on-going budgetary pressure that has the potential to impact Health Department or community partners grant awards, produce unfavorable changes to Medicaid rates or reimbursement rules, or impact public policies or laws that result in an increase in the demand for public health services will always be closely monitored.

## **Looking Ahead**

Looking ahead the Health Department continues to plan and prepare for public health challenges, cultivate community partnerships that strengthen the DuPage healthcare safety net, and seek opportunities to better serve the residents of DuPage County. As always, the Health Department remains committed to continuously assessing how we serve our clients and customers as well as employing best clinical and business practices. Finally, the Health Department pledges to continue providing valued and sustainable public health services that assure all DuPage residents the healthiest community and quality of life possible.

## **Requests for Information**

This financial report is designed to provide a general overview of DuPage County Health Department finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

DuPage County Health Department  
Finance Department  
111 North County Farm Road  
Wheaton, Illinois 60187

**BASIC FINANCIAL STATEMENTS**

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Statement of Net Position and Governmental Funds Balance Sheet  
November 30, 2020

|  | Major Funds          |                     |                     |
|--|----------------------|---------------------|---------------------|
|  | General Fund         | IMRF Fund           | FICA Fund           |
| <b>Assets</b>  |                      |                     |                     |
| <b>Current Assets</b>  |                      |                     |                     |
| Cash and investments   | \$ 31,370,894        | \$ 4,535,185        | \$ 3,861,575        |
| Receivables:   |                      |                     |                     |
| Property taxes   | 13,415,245           | 3,296,865           | 2,019,048           |
| Accounts (net of allowance)  | 1,652,276            | 463                 | 394                 |
| Due from County  | 5,792,275            | -                   | -                   |
| Due from other governments   | 2,913,844            | 2,663               | -                   |
| Due from other funds   | 12,470               | -                   | -                   |
| Prepaid items  | 303,758              | -                   | -                   |
| Inventories  | 57,273               | -                   | -                   |
| <b>Noncurrent Assets</b>   |                      |                     |                     |
| Capital assets (not being depreciated):                            |                      |                     |                     |
| Land   | -                    | -                   | -                   |
| Construction in progress   | -                    | -                   | -                   |
| Capital assets (net of accumulated depreciation)                   | -                    | -                   | -                   |
| Total assets   | <u>\$ 55,518,035</u> | <u>\$ 7,835,176</u> | <u>\$ 5,881,017</u> |
| <b>Deferred Outflows of Resources</b>                              |                      |                     |                     |
| Deferred outflows related to pensions                              | -                    | -                   | -                   |
| Deferred outflows related to OPEB                                  | -                    | -                   | -                   |
| Total deferred outflows of resources                               | <u>-</u>             | <u>-</u>            | <u>-</u>            |
| <b>Liabilities</b>   |                      |                     |                     |
| <b>Current Liabilities</b>   |                      |                     |                     |
| Accounts payable   | \$ 2,129,654         | \$ -                | \$ -                |
| Accrued payroll  | 1,407,597            | 135,558             | 87,669              |
| Other liabilities  | 65,806               | -                   | -                   |
| Due to other funds   | -                    | -                   | -                   |
| Due to County  | 17,017               | -                   | -                   |
| Unearned revenue   | 655,714              | -                   | -                   |
| Compensated absences, current                                      | -                    | -                   | -                   |
| Accrued employee retention program, current                        | -                    | -                   | -                   |
| <b>Long-Term Liabilities</b>                                       |                      |                     |                     |
| Net pension liability  | -                    | -                   | -                   |
| Total OPEB liability   | -                    | -                   | -                   |
| Accrued employee retention program                                 | -                    | -                   | -                   |
| Total liabilities  | <u>4,275,788</u>     | <u>135,558</u>      | <u>87,669</u>       |
| <b>Deferred Inflows of Resources</b>                               |                      |                     |                     |
| Property taxes levied for future periods                           | 13,340,170           | 3,282,585           | 2,007,710           |
| Unavailable revenue, program revenue                               | 1,803,300            | -                   | -                   |
| Unavailable revenue, grants  | 2,590,988            | -                   | -                   |
| Deferred inflows related to pensions                               | -                    | -                   | -                   |
| Deferred inflows related to OPEB                                   | -                    | -                   | -                   |
| Total deferred inflows of resources                                | <u>17,734,458</u>    | <u>3,282,585</u>    | <u>2,007,710</u>    |
| <b>Fund Balances/Net Position</b>                                  |                      |                     |                     |
| Nonspendable:  |                      |                     |                     |
| Prepaid items  | 303,758              | -                   | -                   |
| Inventory  | 57,273               | -                   | -                   |
| Restricted for:  |                      |                     |                     |
| Grant programs   | 1,165,372            | -                   | -                   |
| Employee benefits  | -                    | 4,417,033           | 3,785,638           |
| Committed for capital projects                                     | -                    | -                   | -                   |
| Unassigned   | 31,981,386           | -                   | -                   |
| Net investment in capital assets                                   | -                    | -                   | -                   |
| Unrestricted   | -                    | -                   | -                   |
| Total fund balance/net position                                    | <u>33,507,789</u>    | <u>4,417,033</u>    | <u>3,785,638</u>    |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 55,518,035</u> | <u>\$ 7,835,176</u> | <u>\$ 5,881,017</u> |

See notes to financial statements

| <u>Infrastructure<br/>Fund</u> | <u>Governmental<br/>Funds<br/>Total</u> | <u>Adjustments</u>   | <u>Statement of<br/>Net Position</u> |
|--------------------------------|---|----------------------|--------------------------------------|
| \$ 934,658                     | \$ 40,702,312                           | \$ -                 | \$ 40,702,312                        |
| -                              | 18,731,158                              | -                    | 18,731,158                           |
| 95                             | 1,653,228                               | -                    | 1,653,228                            |
| -                              | 5,792,275                               | -                    | 5,792,275                            |
| -                              | 2,916,507                               | -                    | 2,916,507                            |
| -                              | 12,470                                  | (12,470)             | -                                    |
| -                              | 303,758                                 | -                    | 303,758                              |
| -                              | 57,273                                  | -                    | 57,273                               |
| -                              | -                                       | 3,213,602            | 3,213,602                            |
| -                              | -                                       | 562,571              | 562,571                              |
| -                              | -                                       | 14,631,745           | 14,631,745                           |
| <u>\$ 934,753</u>              | <u>\$ 70,168,981</u>                    | <u>18,395,448</u>    | <u>88,564,429</u>                    |
| -                              | -                                       | 6,017,828            | 6,017,828                            |
| -                              | -                                       | 450,919              | 450,919                              |
| -                              | -                                       | 6,468,747            | 6,468,747                            |
| \$ -                           | \$ 2,129,654                            | \$ -                 | \$ 2,129,654                         |
| -                              | 1,630,824                               | -                    | 1,630,824                            |
| -                              | 65,806                                  | -                    | 65,806                               |
| 12,470                         | 12,470                                  | (12,470)             | -                                    |
| -                              | 17,017                                  | -                    | 17,017                               |
| -                              | 655,714                                 | -                    | 655,714                              |
| -                              | -                                       | 1,544,485            | 1,544,485                            |
| -                              | -                                       | 200,000              | 200,000                              |
| -                              | -                                       | 16,038,343           | 16,038,343                           |
| -                              | -                                       | 2,010,565            | 2,010,565                            |
| -                              | -                                       | 2,487,849            | 2,487,849                            |
| <u>12,470</u>                  | <u>4,511,485</u>                        | <u>22,268,772</u>    | <u>26,780,257</u>                    |
| -                              | 18,630,465                              | -                    | 18,630,465                           |
| -                              | 1,803,300                               | (1,803,300)          | -                                    |
| -                              | 2,590,988                               | (2,590,988)          | -                                    |
| -                              | -                                       | 7,887,586            | 7,887,586                            |
| -                              | -                                       | 61,830               | 61,830                               |
| -                              | <u>23,024,753</u>                       | <u>3,555,128</u>     | <u>26,579,881</u>                    |
| -                              | 303,758                                 | (303,758)            | -                                    |
| -                              | 57,273                                  | (57,273)             | -                                    |
| -                              | 1,165,372                               | 1,437,429            | 2,602,801                            |
| -                              | 8,202,671                               | (4,417,033)          | 3,785,638                            |
| 922,283                        | 922,283                                 | (922,283)            | -                                    |
| -                              | 31,981,386                              | (31,981,386)         | -                                    |
| -                              | -                                       | 18,407,918           | 18,407,918                           |
| -                              | -                                       | 16,876,681           | 16,876,681                           |
| <u>922,283</u>                 | <u>42,632,743</u>                       | <u>(959,705)</u>     | <u>\$ 41,673,038</u>                 |
| <u>\$ 934,753</u>              | <u>\$ 70,168,981</u>                    | <u>\$ 24,864,195</u> |                                      |

See notes to financial statements



**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position  
November 30, 2020

|   |                             |
|---|-----------------------------|
| <b>Total Fund Balances - Governmental Funds</b>   | <b>\$ 42,632,743</b>        |
| <b>Amounts Reported for Governmental Activities in the Statement of Net Position is Different Because:</b>  |                             |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.   | 18,407,918                  |
| Some receivables that are not currently available are reported as deferred inflows of resources in the fund financial statements but are recognized as revenue when earned in the government-wide statements.         | 4,394,288                   |
| Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.   | 6,017,828                   |
| Deferred outflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.   | 450,919                     |
| Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.  | (7,887,586)                 |
| Deferred inflows of resources related to OPEB do not relate to current financial resources and are not reported in the governmental funds.  | (61,830)                    |
| 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 liabilities consist of: |                             |
| IMRF net pension liability  | (16,038,343)                |
| Total OPEB liability  | (2,010,565)                 |
| Compensated absences  | (1,544,485)                 |
| Employee retention program  | (2,687,849)                 |
| <b>Net Position of Governmental Activities</b>  | <b><u>\$ 41,673,038</u></b> |

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Statement of Activities and Governmental Revenues, Expenditures and Changes in Fund Balances  
Year Ended November 30, 2020

|  | Major Funds          |                     |                     |                        | Governmental<br>Funds<br>Total | Adjustments         | Statement of<br>Activities |
|--|----------------------|---------------------|---------------------|------------------------|--------------------------------|---------------------|----------------------------|
|  | General<br>Fund      | IMRF<br>Fund        | FICA<br>Fund        | Infrastructure<br>Fund |                                |                     |                            |
| <b>Expenditures/Expenses</b>                           |                      |                     |                     |                        |                                |                     |                            |
| Health services  | \$ 46,619,878        | \$ 3,098,672        | \$ 2,004,737        | \$ 152,158             | \$ 51,875,445                  | \$ 2,776,962        | \$ 54,652,407              |
| <b>Program Revenues</b>                                |                      |                     |                     |                        |                                |                     |                            |
| Charges for services                                   | 14,644,009           | -                   | -                   | -                      | 14,644,009                     | (291,011)           | 14,352,998                 |
| Charges for services, residential program housing fees | 629,185              | -                   | -                   | -                      | 629,185                        | -                   | 629,185                    |
| Operating grants                                       | 15,858,963           | -                   | -                   | -                      | 15,858,963                     | (2,433,793)         | 13,425,170                 |
| Grant contribution from County                         | 9,441,763            | -                   | -                   | -                      | 9,441,763                      | -                   | 9,441,763                  |
| Total program revenues                                 | 40,573,920           | -                   | -                   | -                      | 40,573,920                     | (2,724,804)         | 37,849,116                 |
| Net program expenditures/expenses                      | 6,045,958            | 3,098,672           | 2,004,737           | 152,158                | 11,301,525                     | 5,501,766           | 16,803,291                 |
| <b>General Revenues</b>                                |                      |                     |                     |                        |                                |                     |                            |
| Property taxes   | 13,656,930           | 2,599,743           | 2,062,747           | -                      | 18,319,420                     | -                   | 18,319,420                 |
| Intergovernmental                                      | -                    | 76,907              | -                   | -                      | 76,907                         | -                   | 76,907                     |
| Interest   | 150,375              | 24,381              | 19,227              | 5,898                  | 199,881                        | -                   | 199,881                    |
| Miscellaneous  | 465,901              | -                   | -                   | -                      | 465,901                        | -                   | 465,901                    |
| Total general revenues                                 | 14,273,206           | 2,701,031           | 2,081,974           | 5,898                  | 19,062,109                     | -                   | 19,062,109                 |
| Excess (deficiency) of revenues over expenditures      | 8,227,248            | (397,641)           | 77,237              | (146,260)              | 7,760,584                      | (5,501,766)         | 2,258,818                  |
| <b>Other Financing Sources (Uses)</b>                  |                      |                     |                     |                        |                                |                     |                            |
| Capital contributions                                  | -                    | -                   | -                   | 5,441                  | 5,441                          | -                   | 5,441                      |
| Total other financing sources (uses)                   | -                    | -                   | -                   | 5,441                  | 5,441                          | -                   | 5,441                      |
| Change in fund balance/net position                    | 8,227,248            | (397,641)           | 77,237              | (140,819)              | 7,766,025                      | (5,501,766)         | 2,264,259                  |
| <b>Fund Balance/Net Position, Beginning</b>            | 25,280,541           | 4,814,674           | 3,708,401           | 1,063,102              | 34,866,718                     | 4,542,061           | 39,408,779                 |
| <b>Fund Balance/Net Position, Ending</b>               | <u>\$ 33,507,789</u> | <u>\$ 4,417,033</u> | <u>\$ 3,785,638</u> | <u>\$ 922,283</u>      | <u>\$ 42,632,743</u>           | <u>\$ (959,705)</u> | <u>\$ 41,673,038</u>       |

See notes to financial statements

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

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Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of  
 Governmental Funds to the Statement of Activities  
 Year Ended November 30, 2020

**Net Change in Fund Balances - Total Governmental Funds** **\$ 7,766,025**

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

Governmental funds report capital outlay as expenditures. However,  
 in the statement of net position the cost of these assets is capitalized  
 and they are depreciated over their estimated useful lives and  
 reported as depreciation expense in the statement of activities.

|  |             |
|--|-------------|
| A portion of capital outlay that is reported as an expenditure in the fund<br>financial statements is capitalized in the government-wide financial statements. | 731,413     |
| Depreciation is reported in the government-wide financial statements.  | (1,363,461) |

|   |             |
|---|-------------|
| Receivables not currently available are reported as revenue when collected or<br>currently available in the fund financial statements but are recognized as revenue<br>when earned in the government-wide financial statements. | (2,724,804) |
|---|-------------|

|   |              |
|---|--------------|
| Some expenses reported in the Statement of Activities do not<br>require the use of current financial resources and, therefore,<br>are not reported as expenditures in governmental funds. |              |
| Increase in compensated absences  | (449,847)    |
| Increase in employee retention program  | (142,919)    |
| Decrease in IMRF net pension liability  | 15,847,657   |
| Increase in deferred outflows of resources related to pensions  | (11,311,017) |
| Decrease in deferred inflows of resources related to pensions   | (6,050,936)  |
| Increase in OPEB liability  | (338,510)    |
| Increase in deferred outflows of resources related to OPEB  | 308,490      |
| Decrease in deferred inflows of resources related to OPEB   | (7,832)      |

**Change in Net Position of Governmental Activities** **\$ 2,264,259**

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# DuPage County Health Department

## A Blended Component Unit of DuPage County, Illinois

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Notes To Financial Statements  
November 30, 2020

### 1. Summary of Significant Accounting Policies

The accounting policies of the DuPage County Health Department (the Department) 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 Department. The reporting entity for the Department consists of (a) the primary government, (b) organizations for which the primary government is financially accountable and (c) 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 or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable for the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity 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 is entitled to, or has the ability to otherwise 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 specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government.

Based upon the application of these criteria, the Department is a blended component unit of DuPage County (the County). No entities meet the criteria for inclusion as a component unit of the DuPage County Health Department.

#### Government-Wide and Fund Financial Statements

##### 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. The statements display only governmental activities, as the Department does not have any business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

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Notes To Financial Statements  
November 30, 2020

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment (i.e. public health services) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Department does not allocate indirect expenses to functions in the statement of activities. Program revenues include (1) charges paid by the recipients of goods or services offered by the programs 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 program revenues.

**Fund Financial Statements**

Financial statements of the Department 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 statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the Department or meets the following criteria:

- a. Total assets/deferred outflow 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 fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental funds combined.
- c. In addition, any other governmental fund that the Department believes is particularly important to financial statement users may be reported as a major fund.

The Department reports the following major governmental funds:

**General Fund**

This fund accounts for the Department's primary operating activities. It is used to account for and report all financial resources except those required to be accounted for and reported in another fund. The public health services which are administered by the Department and accounted for in the General Fund include, among others, business operations, community health, environmental health, community and mental health.

**IMRF Fund**

This fund accounts for expenditures related to the Illinois Municipal Retirement Fund (IMRF) plan contributions. Property taxes are the principal revenue.

**FICA Fund**

This fund accounts for expenditures related to Social Security (FICA) payments to the United States government. Property taxes are the principal revenue.

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

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Notes To Financial Statements  
November 30, 2020

**Infrastructure Fund**

This fund accounts for expenditures related to the planning and funding of capital projects determined by the Board of Health to be necessary for preserving, building, or improving the Department's infrastructure.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

**Government-Wide Financial Statements**

The government-wide financial statements 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 of resources. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider are met.

**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 recognized as soon as 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 Department considers revenues to be available if they are collected within 30 days of the end of the current fiscal year. Expenditures are recorded when the related fund liability is incurred. However, compensated absences and the employee retention program benefits are recorded only when payment is due (upon employee retirement or termination). Capital asset acquisitions are reported as expenditures in governmental funds, and reported as capital assets on the Statement of Net Position.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. 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 Department is entitled the resources and the amounts are available. Amounts owed to the Department, which are not available, are recorded as receivables, and deferred inflows of resources. 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 of resources.

Significant revenue sources, which are susceptible to accrual, include property taxes, grants, charges for services, and interest. All other revenue sources are considered measurable and available only when cash is received.

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

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Notes To Financial Statements  
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**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 and liabilities 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 Department to make deposits/invest in commercial banks, obligations of the U.S. Treasury, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds. The Department follows the investment policy adopted by the County. That policy follows the state statute for allowable investments. The DuPage County Treasurer maintains the Department's deposits and has established procedures to evaluate credit policy and risk.

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.

**Receivables**

Property taxes for levy year 2020 attaches as an enforceable lien on January 1, 2020, on property values assessed as of the same date. Taxes are levied by December following the lien date (by passage of a Tax Levy Ordinance). The 2020 tax levy was approved on November 24, 2020.

Tax bills are prepared by the County and issued on or about April 1, 2021, and are payable in two installments, on June 1, 2021 and September 1, 2021. The County collects such taxes and remits them periodically. The 2020 levy has been recorded as a receivable at November 30, 2020. The revenue has been fully deferred as the levy is intended to fund the fiscal year 2021 budget.

The Department considers the property tax receivable to be fully collectible and has therefore not recorded an associated allowance for uncollectibles. Accounts receivables are shown net of an allowance for uncollectibles. The allowance for accounts is calculated based on the historical collection rate for the associated revenue \$(231,204).

**Inventories and Prepaid Items**

Inventories, consisting primarily of vaccines received from the Illinois Department of Public Health through federally assisted programs, are valued at cost, on the first-in, first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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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 to be recorded as an expenditure/expense when consumed rather than when purchased.

**Due To/From**

Outstanding balances between the Department and other funds of the County are reported as due to/from County funds. Short-term interfund loans are reported as "due to and from." Long-term interfund loans (noncurrent portion) are reported as "advances from and to." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

**Capital Assets**

**Government-Wide Statements**

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000, and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Contributed assets are reported at estimated fair value at the time received.

Depreciation/amortization 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 lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

|                            | <u>Years</u> |
|----------------------------|--------------|
| Buildings and improvements | 50           |
| Land improvements          | 20           |
| Furniture and equipment    | 5-20         |
| Vehicles                   | 10           |

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.

**Deferred Outflows of Resources**

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



**DuPage County Health Department**  
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Notes To Financial Statements  
November 30, 2020

**Long-Term Obligations**

**Accrued Vacation and Sick Leave**

The liability for compensated absences reported in the government-wide financial statements consists of unpaid, accumulated vacation balances for Department employees. 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. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included. The liability has been calculated based on the employee's current salary level and includes salary related costs (e.g., social security and Medicare tax).

In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

**Employee Retention Program**

The liability for the employee retention program reported in the government-wide financial statements consists of benefits to be paid to eligible employees upon retirement or termination.

On January 4, 1999, the DuPage County Board of Health adopted a policy that established an incentive program to recruit and retain experienced employees. Eligible employees include permanent full-time, permanent part-time and permanent seasonal employees, hired prior to January 1, 2003, who are required to participate in the Illinois Municipal Retirement Fund and, at the time of separation, are at least age 55 with 10 years continuous service or have 20 years of continuous service regardless of age. The liability has been calculated based on the employee's current salary level and the retention program payout is as follows:

| <u>Years of Service</u> | <u>Days</u> |
|-------------------------|-------------|
| 10-14                   | <b>50</b>   |
| 15-19                   | <b>90</b>   |
| 20 or more              | <b>120</b>  |

**Claims and Judgments**

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 as expenses when the related liabilities are incurred. There were no significant claims or judgments at year-end.

**Deferred Inflows of Resources**

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

**DuPage County Health Department**  
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Notes To Financial Statements  
November 30, 2020

**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 position 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 Department'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 place 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 Department. This formal action must occur prior to the end of the reporting determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Department that originally created the commitment.
- d. Assigned - Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through the following; 1) The Board may take official action to assign amounts. 2) All remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted or committed. 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.

**DuPage County Health Department**  
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The Department's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the Department considers committed funds to be expended first followed by assigned (if any) and then unassigned funds.

**2. Cash and Investments**

The Department's cash and investments at year-end were comprised of the following:

|                                     | <u>Associated Risks</u> | <u>Carrying Value</u> | <u>Bank Balance</u>  |
|-------------------------------------|-------------------------|-----------------------|----------------------|
| Deposit with financial institutions | Custodial credit risk   | \$ 40,481,232         | \$ 41,131,126        |
| Illinois funds money market         | Credit risk             | 221,080               | 222,303              |
| Total                               |                         | <u>\$ 40,702,312</u>  | <u>\$ 41,353,429</u> |

Deposits in each local 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 non-interest 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.

**Custodial Credit Risk**

**Deposits**

Custodial credit risk is the risk that in the event of a financial institution failure, the Department's deposits may not be returned to the Department. As of November 30, 2020, the Department's total bank balances were \$41,131,126; the entire amount was collateralized or insured.

**Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Illinois Funds money market account is rated "AAAm" by Standard and Poor's and credit risk is very marginal.

**DuPage County Health Department**  
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Notes To Financial Statements  
November 30, 2020

**3. Capital Assets**

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

|   | <u>Beginning<br/>Balance</u> | <u>Additions</u>    | <u>Disposals</u> | <u>Ending<br/>Balance</u> |
|---|------------------------------|---------------------|------------------|---------------------------|
| Capital assets not being depreciated:       |                              |                     |                  |                           |
| Land  | \$ 3,213,602                 | \$ -                | \$ -             | \$ 3,213,602              |
| Construction in progress                    | 38,660                       | 523,911             | -                | 562,571                   |
| Total capital assets not being depreciated  | <u>3,252,262</u>             | <u>523,911</u>      | <u>-</u>         | <u>3,776,173</u>          |
| Capital assets being depreciated:           |                              |                     |                  |                           |
| Buildings and improvements                  | 30,844,658                   | -                   | -                | 30,844,658                |
| Land improvements                           | -                            | 139,688             | -                | 139,688                   |
| Furniture and equipment                     | 2,721,346                    | 32,971              | -                | 2,754,317                 |
| Vehicles                                    | 725,313                      | 34,843              | 17,493           | 742,663                   |
| Total capital assets being depreciated      | <u>34,291,317</u>            | <u>207,502</u>      | <u>17,493</u>    | <u>34,481,326</u>         |
| Less accumulated depreciation:              |                              |                     |                  |                           |
| Building improvements                       | 15,729,793                   | 1,193,037           | -                | 16,922,830                |
| Land improvements                           | -                            | 6,987               | -                | 6,984                     |
| Furniture and equipment                     | 2,239,847                    | 122,997             | -                | 2,362,844                 |
| Vehicles                                    | 533,973                      | 40,443              | 17,493           | 556,923                   |
| Total accumulated depreciation              | <u>18,503,613</u>            | <u>1,363,461</u>    | <u>17,493</u>    | <u>19,849,581</u>         |
| Total capital assets being depreciated, net | <u>15,787,704</u>            | <u>(1,155,959)</u>  | <u>-</u>         | <u>14,631,745</u>         |
| Net capital assets                          | <u>\$ 19,039,966</u>         | <u>\$ (632,048)</u> | <u>\$ -</u>      | <u>\$ 18,407,918</u>      |

**DuPage County Health Department**  
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Notes To Financial Statements  
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**4. 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  | Infrastructure | \$ 12,470 |
| Total fund financial statements                                    |                | 12,470    |
| Less fund eliminations   |                | (12,470)  |
| Total internal balances, government-wide statement of net position |                | \$ -      |

All amounts are due within one year. The principal purpose of these interfunds is because of a payable recorded in the General Fund but paid for by the Infrastructure Fund.

**5. Long-Term Obligations**

Long-term obligations activity for the year ended November 30, 2020, were as follows:

|                              | Beginning Balance | Increases    | Decreases     | Ending Balance | Due Within One Year |
|------------------------------|-------------------|--------------|---------------|----------------|---------------------|
| Other long-term obligations: |                   |              |               |                |                     |
| Net pension liability        | \$ 31,886,000     | \$ -         | \$ 15,847,657 | \$ 16,038,343  | \$ -                |
| Total OPEB liability         | 1,672,055         | 461,724      | 123,214       | 2,010,565      | -                   |
| Compensated absences         | 1,094,638         | 1,867,756    | 1,417,909     | 1,544,485      | 1,544,485           |
| Employee retention program   | 2,544,930         | 310,533      | 167,614       | 2,687,849      | 200,000             |
| Total long-term obligations  | \$ 37,197,623     | \$ 2,640,013 | \$ 17,556,394 | \$ 22,281,242  | \$ 1,744,485        |

Net pension liability will be repaid from the IMRF Fund. Employee retention, total OPEB liability and compensated absences liabilities are liquidated by the General, IMRF, and FICA Funds that account for the salaries and wages of the related employees.

**6. Risk Management**

As a component unit of the County, the Department is able to participate in the County's self-insurance program, which offers health, life, and workers' compensation insurance to County employees and their covered dependents. Medical claims exceeding \$100,000 per incident are covered through a private insurance carrier. The Department pays the County an annual premium to participate in the self-insurance program. The Department does not retain risk above and beyond the annual premium paid to the County. Other liabilities, first party property losses, third party liability claims, and public officials' liability claims are covered through private insurance carriers. There have been no significant reductions in insurance coverage from coverage in the prior year.

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

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Notes To Financial Statements  
November 30, 2020

**7. Defined Benefit Pension Plan**

**Illinois Municipal Retirement Fund**

The Department, under the sponsorship of the County, contributes to the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system. The benefits, benefits levels, employee contributions and employer contributions for the plan is governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Although IMRF is an agent multiple-employer pension plan, the Department's participation through the County is considered to be that of a cost sharing, multiple-employer pension plan.

**Plan Description**

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two-tier plan. 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 earning (average of the highest 48 consecutive months earnings during the last 10 years) for credited service up to 15 years and 2 percent for each year thereafter.

For Tier 2 participants, pension benefits vest after ten years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (with 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 earning 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 amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

**Contributions**

As set by statute, Department employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the Department to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Department's actuarially determined contribution rate for calendar year 2019 was 12.07 percent of annual covered payroll. The Department 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.

**Fiduciary Net Position**

Detailed information about the IMRF fiduciary net position as of December 31, 2019 is available in the separately issued DuPage County, Illinois Comprehensive Annual Financial Report as of and for the year ended November 30, 2020

**DuPage County Health Department**  
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Notes To Financial Statements  
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**Net Pension Liability/(Asset)**

At November 30, 2020, the Department reported a liability for its proportionate share of the net pension liability that reflected the Department's portion of the total net pension liability associated with the County's employer number. The amount recognized by the Department as its proportionate share of the net pension liability, the County's share of the net pension liability, and the total net pension liability associated with the County's employer number were as follows:

|   |                      |
|---|----------------------|
| Departments proportionate share of the collective net pension liability | \$ 16,038,343        |
| County's proportionate share of the collective net pension liability    | <u>61,315,822</u>    |
| Total   | <u>\$ 77,354,165</u> |

The net pension liability was measured as of December 31, 2019. The Department's proportion of the net pension liability was based on the Department's share of contributions to IMRF for the fiscal year ended November 30, 2020, relative to the total contributions of the Department and County during that period. At November 30, 2020, the Department's proportion was 20.74 percent. The Department's proportion at November 30, 2019 was 20.30 percent.

**Summary of Significant Accounting Policies**

For purposes of measuring the collective net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF 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 assumptions used to measure the total pension liability in the December 31, 2019 annual actuarial valuation included (a) 7.25 percent investment rate of return, (b) projected salary increases from 3.35 percent to 14.25 percent, and (c) price inflation of 2.50 percent. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2018 valuation pursuant to an experience study of the period 2014-2016.

**Mortality**

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

**DuPage County Health Department**  
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Notes To Financial Statements  
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**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            | Projected Returns/Risk |                     |                    |
|------------------------|------------------------|---------------------|--------------------|
|                        | Target Allocation      | One Year Arithmetic | Ten Year Geometric |
| Equities               | 37.00 %                | 7.05 %              | 5.75 %             |
| International equities | 18.00 %                | 8.10 %              | 6.50 %             |
| Fixed income           | 28.00 %                | 3.70 %              | 3.25 %             |
| Real estate            | 9.00 %                 | 6.35 %              | 5.20 %             |
| Alternatives:          | 7.00 %                 |                     |                    |
| Private equity         |                        | 11.30 %             | 7.60 %             |
| Hedge funds            |                        | N/A                 | N/A                |
| Commodities            |                        | 4.65 %              | 3.60 %             |
| Cash equivalents       | 1.00 %                 | 1.85 %              | 1.85 %             |

**Discount Rate**

The discount rate used to measure the total pension liability for IMRF was 7.25 percent. The discount rate calculated using the December 31, 2019 measurement date was 7.25 percent. 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 Department contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments of 7.25 percent was applied to all periods of projected benefits to determine the total pension liability.

**Discount Rate Sensitivity**

The following is a sensitivity analysis of the net pension liability / (asset) to changes in the discount rate. The table below presents the pension liability of the Department 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 is 1 percentage point lower (6.25 percent) or 1 percentage point higher (8.25 percent) than the current rate:

|  | 1% Decrease   | Current Discount Rate | 1% Increase    |
|--|---------------|-----------------------|----------------|
| Department's proportionate share of the collective net pension liability (asset) | \$ 39,463,915 | \$ 16,038,343         | \$ (3,187,686) |



**DuPage County Health Department**  
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Notes To Financial Statements  
November 30, 2020

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

For the year ended November 30, 2020, the Department recognized pension expense of \$4,509,919. The Department reported deferred outflows and inflows of resources related to pension from the following sources:

|   | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|---|---|--|
| Difference between expected and actual experience                                   | \$ 1,453,984                                  | \$ -   |
| Change in assumptions   | 1,442,715                                     | 257,242                                      |
| Net difference between projected and actual earnings on<br>pension plan investments | -   | 7,630,344                                    |
| Contributions subsequent to the measurement date                                    | <u>3,121,129</u>                              | <u>-</u>                                     |
| Total   | <u>\$ 6,017,828</u>                           | <u>\$ 7,887,586</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 liability/(asset) for the year ending November 30, 2021. The remaining amounts reported as deferred outflows and inflows of resources related to pensions \$(4,990,888) will be recognized in pension expense as follows:

|                           |                       |
|---------------------------|-----------------------|
| Years ending November 30: |                       |
| 2021                      | \$ (27,127)           |
| 2022                      | (1,964,566)           |
| 2023                      | 687,825               |
| 2024                      | <u>(3,687,019)</u>    |
| Total                     | <u>\$ (4,990,887)</u> |

**8. Other Postemployment benefits**

The Department provides postemployment health insurance benefits for retired employees through a cost-sharing defined benefit plan administered by the County.

**Plan Description**

The Department provides postemployment health insurance benefits for retired employees through a cost-sharing defined benefit plan administered by the County. The Department's cost-sharing defined benefit OPEB plan, the Retiree Health Insurance Plan, provides group health insurance plan coverage to active employees and retirees (or other qualified terminated employees) at blended premium rates. The plan is funded on a pay-as-you-go basis and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

# DuPage County Health Department

## A Blended Component Unit of DuPage County, Illinois

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Notes To Financial Statements  
November 30, 2020

### Contributions and Benefits Provided

The Department provides continued health insurance coverage at the active employee rate to all eligible employees in accordance with ILCS, which creates an OPEB for retirees, commonly referred to as an implicit rate subsidy. To be eligible for benefits, an employee must qualify for retirement under the County and Department's retirement plans. For Department employees, upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the coverage is secondary to Medicare. Retired employees are required to pay 100 percent of the premiums for such coverage.

### Total OPEB Liability

At November 30, 2020, the Department reported a liability for its proportionate share of the total OPEB liability of \$2,010,565. The liability was measured as of November 30, 2020, and was determined by an actuarial valuation as of December 1, 2020. The Department's proportion of the total OPEB liability was based on the Department's share of OPEB cost, as determined by the independent actuary, for the measurement year ended November 30, 2020. At November 30, 2020, the Department's proportion was 14.70 percent.

### Actuarial Assumptions and Other Inputs

The total OPEB liability in the November 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|  |  |
|--|--|
| Payroll increases                        | 2.00%  |
| Health care participation rate           | 30% participation with 40% electing spouse coverage  |
| Healthcare cost trend rates              | Initial rate of 5.00% for HMO, increasing to the ultimate trend rate of 5.00% in 2022<br>Initial rate of 6.00% for PPO, increasing to the ultimate trend rate of 6.00% in 2022 |
| Retirees' share of benefit-related costs | 100%   |

The discount rate was based on the November 30, 2020 Bond Buyer 20-Bond Index, as published by the Federal Reserve.

Mortality rates were based on the RP-2014, with blue-collar adjustment and MP-2016 Improvement, weighted per IMRF Experience Study dated November 8, 2017.

The actuarial assumptions used in the November 30, 2020 valuation were based on the results of an actuarial experience study conducted by the independent actuary.

### Discount Rate

At November 30, 2020, the discount rate used to measure the total OPEB liability was a blended rate of 2.13 percent, which was a change from the November 30, 2019 rate of 2.77 percent. Since the plan is financed on a pay-as-you-go basis, the discount rate is based on the high quality 20-year tax-exempt general obligation bond index.

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Notes To Financial Statements  
November 30, 2020

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

The following presents the total OPEB liability of the Department, as well as what the Department's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.13 percent) or 1-percentage-point higher (3.13 percent) than the current discount rate:

|                      | <u>1% Decrease<br/>(1.13%)</u> | <u>Discount Rate<br/>(2.13%)</u> | <u>1% Increase<br/>(3.13%)</u> |
|----------------------|--------------------------------|----------------------------------|--------------------------------|
| Total OPEB liability | \$ 2,198,855                   | \$ 2,010,565                     | \$ 1,842,121                   |

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates**

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

|                      | <u>1% Decrease<br/>(Varies)</u> | <u>Healthcare Cost<br/>Trend Rates<br/>(Varies)</u> | <u>1% Increase<br/>(Varies)</u> |
|----------------------|---------------------------------|---|---------------------------------|
| Total OPEB liability | \$ 1,794,921                    | \$ 2,010,565  | \$ 2,265,865                    |

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

For the year ended November 30, 2020, the Department recognized OPEB expense of \$138,207. The Department reported deferred outflows and inflows of resources related to pension from the following sources:

|   | <u>Deferred<br/>Outflows of<br/>Resources</u> | <u>Deferred<br/>Inflows of<br/>Resources</u> |
|---|---|--|
| Difference between expected and actual experience | \$ 323,412                                    | \$ -   |
| Change in assumptions                             | 127,507                                       | 61,830                                       |
| Total   | <u>\$ 450,919</u>                             | <u>\$ 61,830</u>                             |

The amounts reported as deferred inflows of resources related to OPEB \$88,431 will be recognized in OPEB expense as follows:

|                           |                   |
|---------------------------|-------------------|
| Years ending November 30: |                   |
| 2021                      | \$ 39,850         |
| 2022                      | 39,850            |
| 2023                      | 39,850            |
| 2024                      | 39,850            |
| 2025                      | 39,850            |
| Thereafter                | 189,839           |
| Total                     | <u>\$ 389,089</u> |

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

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Notes To Financial Statements  
November 30, 2020

**9. Commitments and Contingencies**

The Department is routinely involved in a number of legal proceedings and claims that cover a wide range of matters. In the opinion of management, the outcome of these matters is not expected to have any material adverse effect on the financial position or results of operations of the Department.

**10. Effect of New Accounting Standards on Current Period Financial Statements**

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 84, *Fiduciary Activities*, GASB Statement No. 87, *Leases*, GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement 92, *Omnibus 2020*, GASB Statement No. 93, *Replacement of Interbank Offered Rates*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* and GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*.

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

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

**REQUIRED SUPPLEMENTARY INFORMATION**

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Budgetary Basis) - General Fund  
 Year Ended November 30, 2020

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>        | <u>Variance<br/>Over (Under)</u> |
|--|----------------------------|-------------------------|----------------------|----------------------------------|
| <b>Revenues</b>                                      |                            |                         |                      |                                  |
| Property taxes                                       | \$ 13,726,125              | \$ 13,726,125           | \$ 13,656,930        | \$ (69,195)                      |
| Fees for services                                    | 16,399,534                 | 16,399,534              | 14,644,009           | (1,755,525)                      |
| Residential program housing fees                     | 705,000                    | 705,000                 | 629,185              | (75,815)                         |
| Operating grants                                     | 12,874,716                 | 16,148,154              | 15,572,121           | (576,033)                        |
| Operating grants contribution from County            | -                          | 19,242,401              | 9,441,763            | (9,800,638)                      |
| Interest   | 190,713                    | 190,713                 | 150,375              | (40,338)                         |
| Miscellaneous  | 619,470                    | 619,470                 | 465,901              | (153,569)                        |
| Anticipated grant sources                            | 2,750,000                  | 25,351,153              | -                    | (25,351,153)                     |
|  | <u>47,265,558</u>          | <u>92,382,550</u>       | <u>54,560,284</u>    | <u>(37,822,266)</u>              |
| <b>Total revenues</b>                                |                            |                         |                      |                                  |
| <b>Expenditures</b>                                  |                            |                         |                      |                                  |
| Current:   |                            |                         |                      |                                  |
| Personnel  | 34,151,976                 | 38,639,838              | 31,744,211           | (6,895,627)                      |
| Commodities  | 1,734,973                  | 4,197,153               | 2,908,864            | (1,288,289)                      |
| Contractual services                                 | 7,988,609                  | 19,359,297              | 10,590,085           | (8,769,212)                      |
| Tort insurance                                       | 495,000                    | 454,032                 | 454,032              | -                                |
| Capital outlay                                       | 145,000                    | 4,381,077               | 579,256              | (3,801,821)                      |
| Anticipated grants uses                              | 2,750,000                  | 25,351,153              | -                    | (25,351,153)                     |
|  | <u>47,265,558</u>          | <u>92,382,550</u>       | <u>46,276,448</u>    | <u>(46,106,102)</u>              |
| <b>Total expenditures</b>                            |                            |                         |                      |                                  |
| Excess revenues over expenditures                    | <u>-</u>                   | <u>-</u>                | <u>8,283,836</u>     | <u>8,283,836</u>                 |
| Net change in fund balance, non-GAAP budgetary basis | <u>\$ -</u>                | <u>\$ -</u>             | <u>8,283,836</u>     | <u>\$ 8,283,836</u>              |
| Net change, budget to GAAP adjustment                |                            |                         | <u>(56,588)</u>      |                                  |
| Net change in fund balance, GAAP basis               |                            |                         | 8,227,248            |                                  |
| <b>Fund Balance, Beginning</b>                       |                            |                         | <u>25,280,541</u>    |                                  |
| <b>Fund Balance, Ending</b>                          |                            |                         | <u>\$ 33,507,789</u> |                                  |

See notes to required supplementary information

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - IMRF Fund  
Year Ended November 30, 2020

|                                | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Variance<br/>Over (Under)</u> |
|--------------------------------|----------------------------|-------------------------|---------------------|----------------------------------|
| <b>Revenues</b>                |                            |                         |                     |                                  |
| Property taxes                 | \$ 2,580,934               | \$ 2,580,934            | \$ 2,599,743        | \$ 18,809                        |
| Intergovernmental revenues     | 65,000                     | 65,000                  | 76,907              | 11,907                           |
| Interest                       | 169,287                    | 169,287                 | 24,381              | (144,906)                        |
| Anticipated grants sources     | 125,000                    | 607,800                 | -                   | (607,800)                        |
|                                | <u>2,940,221</u>           | <u>3,423,021</u>        | <u>2,701,031</u>    | <u>(721,990)</u>                 |
| <b>Expenditures</b>            |                            |                         |                     |                                  |
| Current:                       |                            |                         |                     |                                  |
| Personnel                      | 3,279,680                  | 3,279,680               | 3,098,672           | (181,008)                        |
| Anticipated grants uses        | 125,000                    | 607,800                 | -                   | (607,800)                        |
|                                | <u>3,404,680</u>           | <u>3,887,480</u>        | <u>3,098,672</u>    | <u>(788,808)</u>                 |
| Net change in fund balance     | <u>\$ (464,459)</u>        | <u>\$ (464,459)</u>     | (397,641)           | <u>\$ 66,818</u>                 |
| <b>Fund Balance, Beginning</b> |                            |                         | <u>4,814,674</u>    |                                  |
| <b>Fund Balance, Ending</b>    |                            |                         | <u>\$ 4,417,033</u> |                                  |

See notes to required supplementary information

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - FICA Fund  
Year Ended November 30, 2020

|                                | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Variance<br/>Over (Under)</u> |
|--------------------------------|----------------------------|-------------------------|---------------------|----------------------------------|
| <b>Revenues</b>                |                            |                         |                     |                                  |
| Property taxes                 | \$ 2,092,941               | \$ 2,092,941            | \$ 2,062,747        | \$ (30,194)                      |
| Interest                       | 40,000                     | 40,000                  | 19,227              | (20,773)                         |
| Anticipated grants sources     | 125,000                    | 431,000                 | -                   | (431,000)                        |
|                                | <u>2,257,941</u>           | <u>2,563,941</u>        | <u>2,081,974</u>    | <u>(481,967)</u>                 |
| <b>Expenditures</b>            |                            |                         |                     |                                  |
| Current:                       |                            |                         |                     |                                  |
| Personnel                      | 2,168,482                  | 2,168,482               | 2,004,737           | (163,745)                        |
| Anticipated grants uses        | 125,000                    | 431,000                 | -                   | (431,000)                        |
|                                | <u>2,293,482</u>           | <u>2,599,482</u>        | <u>2,004,737</u>    | <u>(594,745)</u>                 |
| Net change in fund balance     | <u>\$ (35,541)</u>         | <u>\$ (35,541)</u>      | 77,237              | <u>\$ 112,778</u>                |
| <b>Fund Balance, Beginning</b> |                            |                         | <u>3,708,401</u>    |                                  |
| <b>Fund Balance, Ending</b>    |                            |                         | <u>\$ 3,785,638</u> |                                  |

See notes to required supplementary information



**DuPage County Health Department**

Illinois Municipal Retirement Fund  
 Schedule of Department's Proportionate Share  
 of the Net Pension Liability and Department Contributions  
 Six Most Recent Fiscal Years

|  | <u>2015</u>          | <u>2016</u>           | <u>2017</u>           | <u>2018</u>          | <u>2019</u>           | <u>2020</u>          |
|--|----------------------|-----------------------|-----------------------|----------------------|-----------------------|----------------------|
| Department's proportion of the net pension liability   | 20.16%               | 19.99%                | 20.63%                | 20.83%               | 20.30%                | 20.73%               |
| Department's proportionate share of the net pension liability                                    | \$ 14,700,084        | \$ 23,641,348         | \$ 24,958,346         | \$ 9,080,221         | \$ 31,886,000         | \$ 16,038,343        |
| County's proportionate share of the net pension liability  | <u>58,218,450</u>    | <u>94,651,665</u>     | <u>95,997,115</u>     | <u>34,504,849</u>    | <u>125,157,500</u>    | <u>61,315,822</u>    |
| Total net pension liability  | <u>\$ 72,918,534</u> | <u>\$ 118,293,013</u> | <u>\$ 120,955,461</u> | <u>\$ 43,585,070</u> | <u>\$ 157,043,500</u> | <u>\$ 77,354,165</u> |
| Covered payroll  | \$ 25,221,758        | \$ 25,350,624         | \$ 26,301,854         | \$ 27,212,425        | \$ 26,882,131         | \$ 27,784,459        |
| Department's proportionate share of the net pension liability as a percentage of covered payroll | 58.28%               | 93.26%                | 94.89%                | 33.37%               | 118.61%               | 57.72%               |
| Plan fiduciary net position as a percentage of the total pension liability                       | 90.58%               | 75.92%                | 85.72%                | 94.93%               | 82.92%                | 91.90%               |
| Contractually required contribution  | \$ 2,928,304         | \$ 2,865,278          | \$ 3,239,709          | \$ 3,196,949         | 3,252,738             | 2,792,338            |
| Contributions in relation to the contractually required contribution                             | <u>(2,928,595)</u>   | <u>(2,864,068)</u>    | <u>(3,268,168)</u>    | <u>(3,191,395)</u>   | <u>(3,245,367)</u>    | <u>(2,787,622)</u>   |
| Contribution deficiency (excess)   | <u>\$ (291)</u>      | <u>\$ 1,210</u>       | <u>\$ (28,459)</u>    | <u>\$ 5,555</u>      | <u>\$ 7,371</u>       | <u>\$ 4,716</u>      |
| Contributions as a percentage of covered payroll   | 11.61%               | 11.30%                | 12.43%                | 11.73%               | 12.07%                | 10.03%               |

Note: The Department implemented GASB 68 in 2015. Information for fiscal years prior to 2015 is not applicable.

**Notes to Schedule:**

Amounts reported in 2020 reflect an investment rate of return of 7.5 percent, an inflation rate of 2.50 percent, and a salary increase assumption of 3.35 percent to 14.25 percent including inflation.

**DuPage County Health Department**

Retiree Health Insurance Plan  
 Schedule of Department's Proportionate Share  
 of the Total OPEB Liability  
 Three Most Recent Fiscal Years

|   | <b>2018</b>   | <b>2019</b>   | <b>2020</b>   |
|---|---------------|---------------|---------------|
| Department's proportion of the total OPEB liability   | 14.32%        | 14.49%        | 14.70%        |
| Department's proportionate share of the total OPEB liability                                    | \$ 1,516,817  | \$ 1,672,055  | \$ 2,010,565  |
| Covered payroll   | \$ 21,597,917 | \$ 26,032,129 | \$ 26,069,272 |
| Department's proportionate share of the total OPEB liability as a percentage of covered payroll | 7.02%         | 6.42%         | 7.71%         |
| Plan fiduciary net position as a percentage of the total OPEB liability                         | 0.00%         | 0.00%         | 0.00%         |

Note: The Department implemented GASB 75 in 2018. Information for fiscal years prior to 2018 is not applicable.

**Key Assumptions:**

|  |   |       |       |
|--|---|-------|-------|
| Long-term expected rate of return          | 0.00%   | 0.00% | 0.00% |
| Municipal bond index                       | 4.22%   | 2.77% | 2.13% |
| Discount rate                              | 4.22%   | 2.77% | 2.13% |
| Payroll increases                          | 2.00%   | 2.00% | 2.00% |
| Healthcare cost trend rates - HMO initial  | -0.51%  | 5.00% | 5.00% |
| Healthcare cost trend rates - HMO ultimate | 5.00%   | 5.00% | 5.00% |
| Healthcare cost trend rates - PPO initial  | 3.40%   | 6.50% | 6.00% |
| Healthcare cost trend rates - PPO ultimate | 5.00%   | 5.00% | 6.00% |
| Mortality                                  | RP-2014 study, improved using MY-2016 Improvement Rates and MP-2017 Improvement Rates |       |       |

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

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Note To Required Supplementary Information  
November 30, 2020

**1. Budgetary Information**

Formal budgetary integration is employed as a management control procedure during the year for all funds for which annual budgets are legally required to be adopted. For budgetary purposes the modified accrual basis of accounting is followed for all Governmental fund types, except for in the General Fund where the Department does not budget for non-cash support in the form of vaccines.

The budget is prepared by fund and cost center and is based on revenue and expenditure estimates for the next fiscal year. Past trends, current activity and anticipated changes are all considered when preparing the budget.

Program periods for Federal and State grants do not necessarily coincide with the Department's fiscal year. These periods may also be greater than one year. For annual reporting purposes, only those amounts expected to be received and expended during the fiscal 2020 year are included.

Annual budget appropriations, once approved by the Board of Health, are presented to the County Board for their review and approval.

The legal level of control is exercised at the appropriation level. Appropriations are defined as object category groupings as follows: personnel, commodities, contractual services and capital outlay.

Fiscal control is exercised at the line item level to insure that disbursements plus outstanding encumbrances do not exceed available budgeted amounts. Line items are defined as specific objects of expenditure, the lowest level of identification.

Management is authorized to transfer budgeted amounts between objects within an approved appropriation. Budget transfers between appropriation categories require the approval of the Board of Health. Budget transfers between funds require an amended budget and therefore approval of the Board of Health and County Board.

Budgetary control is exercised by establishing and monitoring expenditures and encumbrances at the line item level. At the end of the fiscal year, unexpended appropriations automatically lapse.

General Fund:

Budgetary basis to GAAP reconciliation:

|  |                     |
|--|---------------------|
| Net change in fund balance - Budgetary basis | \$ 8,283,836        |
| Vaccines received:                           |                     |
| Regular vaccines**                           | 286,842             |
| Vaccines used:                               |                     |
| Regular vaccines**                           | <u>(343,430)</u>    |
| Net change in fund balance, GAAP basis       | <u>\$ 8,227,248</u> |

\*\* Estimated value based on cost of regular flu vaccines purchased.

**SUPPLEMENTARY INFORMATION -  
INDIVIDUAL FUND SCHEDULES**

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Schedules of Expenditures - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund  
 Year Ended November 30, 2020

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Over (Under)</u> |
|--|----------------------------|-------------------------|-------------------|----------------------------------|
| <b>Expenditures</b>                        |                            |                         |                   |                                  |
| Personnel:                                 |                            |                         |                   |                                  |
| Regular salaries                           | \$ 25,682,868              | \$ 28,841,535           | \$ 24,659,917     | \$ (4,181,618)                   |
| Part-time salaries                         | 1,280,594                  | 1,395,570               | 1,158,651         | (236,919)                        |
| On-call salaries                           | 563,959                    | 1,457,206               | 1,196,645         | (260,561)                        |
| Stipend                                    | 32,400                     | 32,380                  | 22,600            | (9,780)                          |
| Overtime                                   | 187,300                    | 291,530                 | 245,548           | (45,982)                         |
| Contractual salaries                       | 556,500                    | 555,678                 | 423,750           | (131,928)                        |
| Personnel cellular phone                   | 42,600                     | 78,804                  | 55,933            | (22,871)                         |
| Personnel unemployment taxes               | 75,000                     | 84,692                  | 30,909            | (53,783)                         |
| Employee medical and<br>hospital insurance | 5,181,701                  | 5,311,402               | 3,908,272         | (1,403,130)                      |
| Tuition reimbursement                      | 49,054                     | 91,041                  | 41,986            | (49,055)                         |
| <b>Total personnel</b>                     | <u>33,651,976</u>          | <u>38,139,838</u>       | <u>31,744,211</u> | <u>(6,395,627)</u>               |
| Commodities:                               |                            |                         |                   |                                  |
| Office supplies                            | 300,813                    | 1,146,012               | 592,287           | (553,725)                        |
| Office machines and fixtures               | 152,973                    | 235,956                 | 127,902           | (108,054)                        |
| Care and support supplies                  | 8,520                      | 8,285                   | 431               | (7,854)                          |
| Promotional materials                      | 11,750                     | 930,305                 | 918,972           | (11,333)                         |
| Data processing supplies                   | 353,700                    | 836,661                 | 631,477           | (205,184)                        |
| Food supplies                              | 148,600                    | 159,215                 | 140,397           | (18,818)                         |
| Medical and dental supplies                | 151,617                    | 178,891                 | 81,303            | (97,588)                         |
| Drugs and vaccines                         | 407,500                    | 491,152                 | 299,559           | (191,593)                        |
| Other operating supplies                   | 20,300                     | 21,949                  | 8,113             | (13,836)                         |
| Gasoline                                   | 24,300                     | 25,684                  | 14,482            | (11,202)                         |
| Other maintenance supplies                 | 103,700                    | 102,996                 | 55,390            | (47,606)                         |
| Cleaning supplies                          | 51,200                     | 60,048                  | 38,551            | (21,497)                         |
| <b>Total commodities</b>                   | <u>1,734,973</u>           | <u>4,197,153</u>        | <u>2,908,864</u>  | <u>(1,288,289)</u>               |
| Contractual services:                      |                            |                         |                   |                                  |
| Auditing and accounting                    | 56,483                     | 56,483                  | 49,000            | (7,483)                          |
| Data processing                            | 1,434,371                  | 1,856,272               | 1,492,102         | (364,170)                        |
| Medical services                           | 524,945                    | 515,407                 | 327,750           | (187,657)                        |
| Care and support services                  | 97,800                     | 153,022                 | 123,615           | (29,407)                         |
| Credit card expenditures                   | -                          | 2,456                   | 2,455             | (1)                              |
| Security services                          | 125,000                    | 125,000                 | 115,155           | (9,845)                          |
| Other professional services                | 2,126,695                  | 9,864,524               | 3,829,118         | (6,035,406)                      |
| Automobile mileage                         | 201,371                    | 175,762                 | 73,940            | (101,822)                        |
| Travel                                     | 64,905                     | 53,700                  | 16,399            | (37,301)                         |
| Postage                                    | 60,000                     | 60,548                  | 54,605            | (5,943)                          |
| Advertising                                | 5,000                      | 1,201,798               | 790,910           | (410,888)                        |
| Printing services                          | 24,820                     | 76,660                  | 71,327            | (5,333)                          |
| Promotional services                       | 76,050                     | 1,886,562               | 953,581           | (932,981)                        |
| Electric service                           | 379,200                    | 379,777                 | 327,515           | (52,262)                         |
| Telephone service                          | 333,648                    | 356,137                 | 293,927           | (62,210)                         |
| Water service                              | 59,400                     | 60,094                  | 40,224            | (19,870)                         |
| Heating and cooling services               | 117,000                    | 117,000                 | 36,769            | (80,231)                         |
| Rental of space                            | 625,800                    | 714,943                 | 672,609           | (42,334)                         |
| Rental of office machines                  | 200,000                    | 199,750                 | 156,231           | (43,519)                         |
| Cleaning services                          | 125,000                    | 151,752                 | 149,751           | (2,001)                          |
| Garbage disposal                           | 51,650                     | 61,331                  | 39,001            | (22,330)                         |
| Landscaping and snow removal               | 151,000                    | 121,387                 | 115,628           | (5,759)                          |

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Schedules of Expenditures - Budget and Actual (Non-GAAP Budgetary Basis) - General Fund  
Year Ended November 30, 2020

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>        | <u>Variance<br/>Over (Under)</u> |
|--|----------------------------|-------------------------|----------------------|----------------------------------|
| Repairs and maintenance building:        |                            |                         |                      |                                  |
| Building                                 | \$ 571,500                 | \$ 478,815              | \$ 399,726           | \$ (79,089)                      |
| Office equipment                         | 16,500                     | 13,872                  | 2,493                | (11,379)                         |
| Vehicles                                 | 31,000                     | 34,148                  | 20,901               | (13,247)                         |
| Other government                         | 186,000                    | 191,960                 | 185,105              | (6,855)                          |
| Dues and memberships                     | 92,317                     | 111,915                 | 86,619               | (25,296)                         |
| Instruction and schooling                | 96,654                     | 90,812                  | 52,488               | (38,324)                         |
| Miscellaneous meeting expenditures       | 24,500                     | 24,209                  | 7,002                | (17,207)                         |
| Workers compensation                     | 130,000                    | 119,062                 | -                    | (119,062)                        |
| Software licenses                        | -                          | 104,139                 | 104,139              | -                                |
| Total contractual services               | <u>7,988,609</u>           | <u>19,359,297</u>       | <u>10,590,085</u>    | <u>(8,769,212)</u>               |
| Tort insurance                           | <u>495,000</u>             | <u>454,032</u>          | <u>454,032</u>       | <u>-</u>                         |
| Capital outlay:                          |                            |                         |                      |                                  |
| Building remodeling                      | -                          | 3,845,116               | 511,442              | (3,333,674)                      |
| Data processing equipment                | 120,000                    | 214,662                 | 27,095               | (187,567)                        |
| Vehicles                                 | 25,000                     | 234,843                 | 34,843               | (200,000)                        |
| Technology equipment                     | -                          | 86,456                  | 5,876                | (80,580)                         |
| Total capital outlay                     | <u>145,000</u>             | <u>4,381,077</u>        | <u>579,256</u>       | <u>(3,801,821)</u>               |
| Subtotal expenditures                    | <u>44,015,558</u>          | <u>66,531,397</u>       | <u>46,276,448</u>    | <u>(20,254,949)</u>              |
| Anticipated grants uses:                 |                            |                         |                      |                                  |
| Grant applications and budget reductions | <u>2,750,000</u>           | <u>25,351,153</u>       | <u>-</u>             | <u>(25,351,153)</u>              |
| Contingencies                            | <u>500,000</u>             | <u>500,000</u>          | <u>-</u>             | <u>(500,000)</u>                 |
| Total expenditures                       | <u>\$ 47,265,558</u>       | <u>\$ 92,382,550</u>    | <u>\$ 46,276,448</u> | <u>\$ (46,106,102)</u>           |

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Schedules of Expenditures - Budget and Actual (Non-GAAP Budgetary Basis) - By Services - General Fund  
Year Ended November 30, 2020

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Over (Under)</u> |
|--|----------------------------|-------------------------|-------------------|----------------------------------|
| <b>Business Administration</b>             |                            |                         |                   |                                  |
| Personnel:                                 |                            |                         |                   |                                  |
| Regular salaries                           | \$ 6,306,720               | \$ 9,690,833            | \$ 8,095,285      | \$ (1,595,548)                   |
| Part-time salaries                         | 156,992                    | 406,444                 | 386,586           | (19,858)                         |
| On-call salaries                           | 30,000                     | 886,627                 | 781,875           | (104,752)                        |
| Stipend                                    | 32,400                     | 32,380                  | 22,600            | (9,780)                          |
| Overtime                                   | 38,750                     | 146,748                 | 136,187           | (10,561)                         |
| Personnel cellular phone                   | 7,215                      | 8,630                   | 7,735             | (895)                            |
| Personnel unemployment taxes               | 75,000                     | 84,692                  | 30,909            | (53,783)                         |
| Employee medical and<br>hospital insurance | 1,190,852                  | 1,543,510               | 1,196,798         | (346,712)                        |
| Tuition reimbursement                      | 49,054                     | 55,254                  | 6,200             | (49,054)                         |
|  | <u>7,886,983</u>           | <u>12,855,118</u>       | <u>10,664,175</u> | <u>(2,190,943)</u>               |
| Total personnel                            |                            |                         |                   |                                  |
| Commodities:                               |                            |                         |                   |                                  |
| Office supplies                            | 123,826                    | 936,693                 | 484,168           | (452,525)                        |
| Office machines and fixtures               | 130,673                    | 202,550                 | 112,826           | (89,724)                         |
| Promotional materials                      | 1,250                      | 911,084                 | 909,483           | (1,601)                          |
| Data processing supplies                   | 350,000                    | 820,487                 | 618,286           | (202,201)                        |
| Food supplies                              | 500                        | 4,272                   | 3,975             | (297)                            |
| Medical and dental supplies                | 400                        | 44,001                  | 34,151            | (9,850)                          |
| Other operating supplies                   | 8,000                      | 8,000                   | 4,827             | (3,173)                          |
| Gasoline                                   | 10,000                     | 10,027                  | 5,839             | (4,188)                          |
| Other maintenance supplies                 | 90,000                     | 91,642                  | 49,482            | (42,160)                         |
| Cleaning supplies                          | 50,000                     | 58,688                  | 37,981            | (20,707)                         |
|  | <u>764,649</u>             | <u>3,087,444</u>        | <u>2,261,018</u>  | <u>(826,426)</u>                 |
| Total commodities                          |                            |                         |                   |                                  |
| Contractual services:                      |                            |                         |                   |                                  |
| Auditing and accounting                    | 56,483                     | 56,483                  | 49,000            | (7,483)                          |
| Data processing                            | 1,432,565                  | 1,842,323               | 1,478,809         | (363,514)                        |
| Care and support services                  | 1,800                      | 44,776                  | 43,995            | (781)                            |
| Credit card expense                        | -                          | 2,456                   | 2,455             | (1)                              |
| Security services                          | 125,000                    | 125,000                 | 115,155           | (9,845)                          |
| Other professional services                | 775,433                    | 8,526,642               | 2,981,407         | (5,545,235)                      |
| Automobile mileage                         | 12,705                     | 7,581                   | 3,109             | (4,472)                          |
| Travel                                     | 26,205                     | 26,348                  | 5,080             | (21,268)                         |
| Postage                                    | 60,000                     | 60,000                  | 54,057            | (5,943)                          |
| Advertising                                | 5,000                      | 1,201,798               | 790,910           | (410,888)                        |
| Printing services                          | 1,170                      | 38,403                  | 37,416            | (987)                            |
| Promotional services                       | 2,500                      | 1,679,479               | 754,194           | (925,285)                        |
| Electric service                           | 350,000                    | 350,000                 | 299,867           | (50,133)                         |
| Telephone service                          | 244,418                    | 247,865                 | 195,455           | (52,410)                         |
| Water service                              | 40,000                     | 40,000                  | 21,437            | (18,563)                         |
| Heating and cooling services               | 100,000                    | 100,000                 | 26,084            | (73,916)                         |
| Rental of space                            | 4,800                      | 69,887                  | 69,734            | (153)                            |
| Rental of office machines                  | 200,000                    | 199,750                 | 156,231           | (43,519)                         |
| Cleaning services                          | 120,000                    | 149,752                 | 149,751           | (1)                              |
| Garbage disposal                           | 40,000                     | 40,000                  | 19,599            | (20,401)                         |
| Landscaping and snow removal               | 125,000                    | 95,387                  | 91,582            | (3,805)                          |

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Schedules of Expenditures - Budget and Actual (Non-GAAP Budgetary Basis) - By Services - General Fund  
Year Ended November 30, 2020

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>        | <u>Variance<br/>Over (Under)</u> |
|---|----------------------------|-------------------------|----------------------|----------------------------------|
| Repairs and maintenance building:         |                            |                         |                      |                                  |
| Building                                  | \$ 400,000                 | \$ 394,071              | \$ 369,066           | \$ (25,005)                      |
| Office equipment                          | 3,000                      | 3,160                   | -                    | (3,160)                          |
| Vehicles                                  | 7,500                      | 7,500                   | 5,357                | (2,143)                          |
| Other government                          | 186,000                    | 191,960                 | 185,105              | (6,855)                          |
| Dues and memberships                      | 42,387                     | 58,272                  | 54,333               | (3,939)                          |
| Instruction and schooling                 | 52,900                     | 44,134                  | 24,312               | (19,822)                         |
| Miscellaneous meeting expenditures        | 18,500                     | 16,944                  | 5,613                | (11,331)                         |
| Workers compensation                      | 130,000                    | 119,062                 | -                    | (119,062)                        |
| Total contractual services                | <u>4,563,366</u>           | <u>15,739,033</u>       | <u>7,989,113</u>     | <u>(7,749,920)</u>               |
| Tort insurance                            | <u>495,000</u>             | <u>454,032</u>          | <u>454,032</u>       | <u>-</u>                         |
| Capital outlay:                           |                            |                         |                      |                                  |
| Building remodeling                       | -                          | 3,845,116               | 511,442              | (3,333,674)                      |
| Data processing equipment                 | 120,000                    | 214,662                 | 27,095               | (187,567)                        |
| Vehicles                                  | 25,000                     | 234,843                 | 34,843               | (200,000)                        |
| Technology equipment                      | -                          | 43,876                  | 5,876                | (38,000)                         |
| Total capital outlay                      | <u>145,000</u>             | <u>4,338,497</u>        | <u>579,256</u>       | <u>(3,759,241)</u>               |
| Subtotal business administration services | <u>13,854,998</u>          | <u>36,474,124</u>       | <u>21,947,594</u>    | <u>(14,526,530)</u>              |
| Grant applications and budget reductions  | <u>2,750,000</u>           | <u>25,351,153</u>       | <u>-</u>             | <u>(25,351,153)</u>              |
| Contingencies                             | <u>500,000</u>             | <u>500,000</u>          | <u>-</u>             | <u>(500,000)</u>                 |
| Total business administration             | <u>\$ 17,104,998</u>       | <u>\$ 62,325,277</u>    | <u>\$ 21,947,594</u> | <u>\$ (40,377,683)</u>           |



**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Schedules of Expenditures - Budget and Actual (Budgetary Basis) - By Services - General Fund  
Year Ended November 30, 2020

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Variance<br/>Over (Under)</u> |
|--|----------------------------|-------------------------|---------------------|----------------------------------|
| <b>Public Health Services</b>              |                            |                         |                     |                                  |
| Personnel:                                 |                            |                         |                     |                                  |
| Regular salaries                           | \$ 7,204,040               | \$ 7,025,503            | \$ 5,929,368        | \$ (1,096,135)                   |
| Part-time salaries                         | 451,158                    | 321,397                 | 159,490             | (161,907)                        |
| On-call salaries                           | 169,759                    | 170,852                 | 87,341              | (83,511)                         |
| Overtime                                   | 4,750                      | 5,825                   | 1,444               | (4,381)                          |
| Contractual salaries                       | 335,000                    | 316,178                 | 190,074             | (126,104)                        |
| Personnel cellular phone                   | 9,825                      | 25,936                  | 19,784              | (6,152)                          |
| Employee medical and<br>hospital insurance | 1,545,268                  | 1,467,257               | 1,013,144           | (454,113)                        |
| Tuition reimbursement                      | -                          | 895                     | 894                 | (1)                              |
|  | <u>9,719,800</u>           | <u>9,333,843</u>        | <u>7,401,539</u>    | <u>(1,932,304)</u>               |
| Total personnel                            |                            |                         |                     |                                  |
| Commodities:                               |                            |                         |                     |                                  |
| Office supplies                            | 58,687                     | 84,849                  | 37,361              | (47,488)                         |
| Office machines and fixtures               | 1,000                      | 2,935                   | 1,934               | (1,001)                          |
| Care and support supplies                  | 8,270                      | 7,939                   | 335                 | (7,604)                          |
| Promotional materials                      | 6,000                      | 9,908                   | 4,406               | (5,502)                          |
| Data processing supplies                   | 3,200                      | 15,674                  | 13,191              | (2,483)                          |
| Food supplies                              | 650                        | 1,542                   | 891                 | (651)                            |
| Medical and dental supplies                | 124,867                    | 124,880                 | 41,625              | (83,255)                         |
| Drugs and vaccines                         | 407,300                    | 490,952                 | 299,559             | (191,393)                        |
| Maintenance supplies                       | -                          | 60                      | 59                  | (1)                              |
| Gasoline                                   | 2,500                      | 2,500                   | 71                  | (2,429)                          |
|  | <u>612,474</u>             | <u>741,238</u>          | <u>399,432</u>      | <u>(341,806)</u>                 |
| Total commodities                          |                            |                         |                     |                                  |
| Contractual services:                      |                            |                         |                     |                                  |
| Data processing                            | 1,500                      | 944                     | 594                 | (350)                            |
| Medical services                           | 517,370                    | 512,207                 | 326,203             | (186,004)                        |
| Care and support services                  | 21,700                     | 26,525                  | 16,330              | (10,195)                         |
| Other professional services                | 968,798                    | 858,915                 | 615,450             | (243,465)                        |
| Automobile mileage                         | 55,940                     | 49,831                  | 15,978              | (33,853)                         |
| Travel                                     | 28,100                     | 14,406                  | 9,230               | (5,176)                          |
| Printing services                          | 14,400                     | 26,783                  | 25,731              | (1,052)                          |
| Promotional services                       | 52,050                     | 182,933                 | 179,855             | (3,078)                          |
| Telephone service                          | 15,500                     | 25,225                  | 21,332              | (3,893)                          |
| Rental of space                            | 44,000                     | 45,838                  | 45,838              | -                                |
| Cleaning services                          | 1,000                      | -                       | -                   | -                                |
| Garbage disposal:                          | 1,200                      | 994                     | 893                 | (101)                            |
| Office equipment                           | 11,000                     | 9,121                   | 2,493               | (6,628)                          |
| Vehicles                                   | 10,000                     | 10,000                  | -                   | (10,000)                         |
| Dues and memberships                       | 7,630                      | 10,868                  | 8,385               | (2,483)                          |
| Instruction and schooling                  | 24,254                     | 24,868                  | 18,274              | (6,594)                          |
| Miscellaneous meeting expenditures         | 3,500                      | 4,889                   | 1,389               | (3,500)                          |
|  | <u>1,777,942</u>           | <u>1,804,347</u>        | <u>1,287,975</u>    | <u>(516,372)</u>                 |
| Total contractual services                 |                            |                         |                     |                                  |
| Total public health services               |                            |                         |                     |                                  |
|  | <u>\$ 12,110,216</u>       | <u>\$ 11,879,428</u>    | <u>\$ 9,088,946</u> | <u>\$ (2,790,482)</u>            |

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Schedules of Expenditures - Budget and Actual (Budgetary Basis) - By Services - General Fund  
Year Ended November 30, 2020

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>       | <u>Variance<br/>Over (Under)</u> |
|--|----------------------------|-------------------------|---------------------|----------------------------------|
| <b>Environmental Health Services</b>       |                            |                         |                     |                                  |
| Personnel:                                 |                            |                         |                     |                                  |
| Regular salaries                           | \$ 2,014,706               | \$ 1,910,726            | \$ 1,179,538        | \$ (731,188)                     |
| Part-time salaries                         | 34,072                     | 34,072                  | 33,295              | (777)                            |
| On-call salaries                           | 52,700                     | 53,834                  | 32,991              | (20,843)                         |
| Overtime                                   | 7,300                      | 7,428                   | 5,558               | (1,870)                          |
| Personnel cellular phone                   | 9,600                      | 15,754                  | 7,849               | (7,905)                          |
| Employee medical and hospital insurance    | 391,281                    | 381,845                 | 142,621             | (239,224)                        |
| <b>Total personnel</b>                     | <u>2,509,659</u>           | <u>2,403,659</u>        | <u>1,401,852</u>    | <u>(1,001,807)</u>               |
| Commodities:                               |                            |                         |                     |                                  |
| Office supplies                            | 59,000                     | 72,242                  | 42,930              | (29,312)                         |
| Office machines and fixtures               | 1,200                      | 1,200                   | 283                 | (917)                            |
| Promotional materials                      | 4,500                      | 9,313                   | 5,083               | (4,230)                          |
| Data processing supplies                   | 500                        | 500                     | -                   | (500)                            |
| Medical and dental supplies                | 20,000                     | 3,446                   | 218                 | (3,228)                          |
| <b>Total commodities</b>                   | <u>85,200</u>              | <u>86,701</u>           | <u>48,514</u>       | <u>(38,187)</u>                  |
| Contractual services:                      |                            |                         |                     |                                  |
| Care and support services                  | 1,000                      | 1,100                   | 52                  | (1,048)                          |
| Other professional services                | 112,000                    | 59,481                  | 11,667              | (47,814)                         |
| Automobile mileage                         | 42,225                     | 42,241                  | 18,163              | (24,078)                         |
| Travel                                     | 2,500                      | 2,525                   | 25                  | (2,500)                          |
| Printing services                          | 7,000                      | 9,177                   | 7,675               | (1,502)                          |
| Promotional services                       | 20,000                     | 22,650                  | 19,297              | (3,353)                          |
| Telephone service                          | 15,000                     | 15,000                  | 14,829              | (171)                            |
| Garbage disposal                           | 350                        | 350                     | 210                 | (140)                            |
| Office equipment                           | 2,500                      | 1,591                   | -                   | (1,591)                          |
| Dues and memberships                       | 1,300                      | 1,300                   | -                   | (1,300)                          |
| Instruction and schooling                  | 7,750                      | 8,034                   | 584                 | (7,450)                          |
| Miscellaneous meeting expenditures         | 1,000                      | 876                     | -                   | (876)                            |
| Software licenses                          | -                          | 104,139                 | 104,139             | -                                |
| <b>Total contractual services</b>          | <u>212,625</u>             | <u>268,464</u>          | <u>176,641</u>      | <u>(91,823)</u>                  |
| <b>Total environmental health services</b> | <u>\$ 2,807,484</u>        | <u>\$ 2,758,824</u>     | <u>\$ 1,627,007</u> | <u>\$ (1,131,817)</u>            |

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Schedules of Expenditures - Budget and Actual (Budgetary Basis) - By Services - General Fund  
 Year Ended November 30, 2020

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>        | <u>Variance<br/>Over (Under)</u> |
|--|----------------------------|-------------------------|----------------------|----------------------------------|
| <b>Behavioral Health Services</b>          |                            |                         |                      |                                  |
| Personnel:                                 |                            |                         |                      |                                  |
| Regular salaries                           | \$ 10,157,402              | \$ 10,214,473           | \$ 9,455,726         | \$ (758,747)                     |
| Part-time salaries                         | 638,372                    | 633,657                 | 579,280              | (54,377)                         |
| On-call salaries                           | 311,500                    | 345,893                 | 294,438              | (51,455)                         |
| Overtime                                   | 136,500                    | 131,529                 | 102,359              | (29,170)                         |
| Contractual salaries                       | 221,500                    | 239,500                 | 233,676              | (5,824)                          |
| Personnel cellular phone                   | 15,960                     | 28,484                  | 20,565               | (7,919)                          |
| Employee medical and<br>hospital insurance | 2,054,300                  | 1,918,790               | 1,555,709            | (363,081)                        |
| Tuition reimbursement                      | -                          | 34,892                  | 34,892               | -                                |
| Total personnel                            | <u>13,535,534</u>          | <u>13,547,218</u>       | <u>12,276,645</u>    | <u>(1,270,573)</u>               |
| Commodities:                               |                            |                         |                      |                                  |
| Office supplies                            | 59,300                     | 52,228                  | 27,828               | (24,400)                         |
| Office machines and fixtures               | 20,100                     | 29,271                  | 12,859               | (16,412)                         |
| Care and support supplies                  | 250                        | 346                     | 96                   | (250)                            |
| Food supplies                              | 147,450                    | 153,401                 | 135,531              | (17,870)                         |
| Medical and dental supplies                | 6,350                      | 6,564                   | 5,309                | (1,255)                          |
| Drugs and vaccines                         | 200                        | 200                     | -                    | (200)                            |
| Other operating supplies                   | 12,300                     | 13,889                  | 3,227                | (10,662)                         |
| Gasoline                                   | 11,800                     | 13,157                  | 8,572                | (4,585)                          |
| Other maintenance supplies                 | 13,700                     | 11,354                  | 5,908                | (5,446)                          |
| Cleaning supplies                          | 1,200                      | 1,360                   | 570                  | (790)                            |
| Total commodities                          | <u>272,650</u>             | <u>281,770</u>          | <u>199,900</u>       | <u>(81,870)</u>                  |
| Contractual services:                      |                            |                         |                      |                                  |
| Data processing                            | 306                        | 13,005                  | 12,699               | (306)                            |
| Medical services                           | 7,575                      | 3,200                   | 1,547                | (1,653)                          |
| Care and support services                  | 73,300                     | 80,621                  | 63,238               | (17,383)                         |
| Other professional services                | 270,464                    | 419,486                 | 220,594              | (198,892)                        |
| Automobile mileage                         | 90,501                     | 76,109                  | 36,690               | (39,419)                         |
| Travel                                     | 8,100                      | 10,421                  | 2,064                | (8,357)                          |
| Postage                                    | -                          | 548                     | 548                  | -                                |
| Printing services                          | 2,250                      | 2,297                   | 505                  | (1,792)                          |
| Promotional services                       | 1,500                      | 1,500                   | 235                  | (1,265)                          |
| Electric service                           | 29,200                     | 29,777                  | 27,648               | (2,129)                          |
| Telephone service                          | 58,730                     | 68,047                  | 62,311               | (5,736)                          |
| Water service                              | 19,400                     | 20,094                  | 18,787               | (1,307)                          |
| Heating and cooling services               | 17,000                     | 17,000                  | 10,685               | (6,315)                          |
| Rental of space                            | 577,000                    | 599,218                 | 557,037              | (42,181)                         |
| Cleaning services                          | 4,000                      | 2,000                   | -                    | (2,000)                          |
| Garbage disposal                           | 10,100                     | 19,987                  | 18,299               | (1,688)                          |
| Landscaping and snow removal               | 26,000                     | 26,000                  | 24,046               | (1,954)                          |
| Repairs and maintenance building:          |                            |                         |                      |                                  |
| Building                                   | 171,500                    | 84,744                  | 30,660               | (54,084)                         |
| Vehicles                                   | 13,500                     | 16,648                  | 15,544               | (1,104)                          |
| Dues and memberships                       | 41,000                     | 41,475                  | 23,901               | (17,574)                         |
| Instruction and schooling                  | 11,750                     | 13,776                  | 9,318                | (4,458)                          |
| Miscellaneous meeting expenditures         | 1,500                      | 1,500                   | -                    | (1,500)                          |
| Total contractual services                 | <u>1,434,676</u>           | <u>1,547,453</u>        | <u>1,136,356</u>     | <u>(411,097)</u>                 |
| Capital outlay                             |                            |                         |                      |                                  |
| Technology equipment                       | -                          | 42,580                  | -                    | (42,580)                         |
| Total Capital outlay                       | <u>-</u>                   | <u>42,580</u>           | <u>-</u>             | <u>(42,580)</u>                  |
| Total behavioral health services           | <u>15,242,860</u>          | <u>15,419,021</u>       | <u>13,612,901</u>    | <u>(1,806,120)</u>               |
| Total expenditures, all services           | <u>\$ 47,265,558</u>       | <u>\$ 92,382,550</u>    | <u>\$ 46,276,448</u> | <u>\$ (46,106,102)</u>           |

**DuPage County Health Department**  
**A Blended Component Unit of DuPage County, Illinois**

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - Infrastructure Fund  
Year Ended November 30, 2020

|   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Over (Under)</u> |
|---|----------------------------|-------------------------|-------------------|----------------------------------|
| <b>Revenues</b>                                   |                            |                         |                   |                                  |
| Interest  | \$ -                       | \$ -                    | \$ 5,898          | \$ 5,898                         |
| Total revenues                                    | <u>-</u>                   | <u>-</u>                | <u>5,898</u>      | <u>5,898</u>                     |
| <b>Expenditures</b>                               |                            |                         |                   |                                  |
| Capital outlay                                    | <u>1,000,000</u>           | <u>1,000,000</u>        | <u>152,158</u>    | <u>(847,842)</u>                 |
| Total expenditures                                | <u>1,000,000</u>           | <u>1,000,000</u>        | <u>152,158</u>    | <u>(847,842)</u>                 |
| Excess (deficiency) of revenues over expenditures | <u>(1,000,000)</u>         | <u>(1,000,000)</u>      | <u>(146,260)</u>  | <u>853,740</u>                   |
| <b>Other Financing Sources (Uses)</b>             |                            |                         |                   |                                  |
| Capital Contributions                             | <u>-</u>                   | <u>-</u>                | <u>5,441</u>      | <u>5,441</u>                     |
| Total other financing sources (uses)              | <u>-</u>                   | <u>-</u>                | <u>5,441</u>      | <u>5,441</u>                     |
| Net change in fund balance                        | <u>\$ (1,000,000)</u>      | <u>\$ (1,000,000)</u>   | <u>(140,819)</u>  | <u>\$ 853,740</u>                |
| <b>Fund Balance, Beginning</b>                    |                            |                         | <u>1,063,102</u>  |                                  |
| <b>Fund Balance, Ending</b>                       |                            |                         | <u>\$ 922,283</u> |                                  |