

DEKALB COUNTY, ILLINOIS
 COMBINED BALANCE SHEET -
 ALL FUND TYPES AND ACCOUNT GROUPS

November 30, 2001
 (With Comparative Totals)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS AND OTHER DEBITS				
ASSETS				
Cash and investments	\$ 3,012,525	\$ 13,195,050	\$ 1,828,257	\$ 4,479,579
Receivables				
Accounts	936,784	1,060,225	-	1,110
Accrued interest	57,449	49,659	-	15,385
Other	55,584	-	-	-
Prepaid items/expenses	427,695	6,236	-	-
Inventory	-	-	-	-
Due from other funds	213,662	32,217	-	-
Due from other governments	55,448	25,358	-	36,377
Advances to other funds	-	-	-	1,357,000
Restricted assets				
Cash and investments	-	-	-	86,704
Cash with paying agent	-	182,929	452,978	-
Fixed assets, net of accumulated depreciation	-	-	-	-
OTHER DEBITS				
Amount available for debt service	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 4,759,147	\$ 14,551,674	\$ 2,281,235	\$ 5,976,155

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	2001	2000
\$ 4,362,277	\$ 2,420,103	\$ 3,577,969	\$ -	\$ -	\$ 32,875,760	\$ 33,294,481
1,033,182	41,037	87,552	-	-	3,159,890	3,077,991
32,534	23,064	-	-	-	178,091	373,688
-	-	-	-	-	55,584	25,879
22,336	28,473	-	-	-	484,740	588,018
10,143	-	-	-	-	10,143	11,801
31,933	6,040	-	-	-	283,852	192,545
-	-	-	-	-	117,183	132,089
-	-	-	-	-	1,357,000	1,500,000
260,112	-	-	-	-	346,816	341,008
548,788	-	-	-	-	1,184,695	1,153,326
12,347,161	38,638	-	31,926,905	-	44,312,704	41,339,246
-	-	-	-	1,275,000	1,275,000	1,285,528
-	-	-	-	3,476,816	3,476,816	3,893,410
<u>\$ 18,648,466</u>	<u>\$ 2,557,355</u>	<u>\$ 3,665,521</u>	<u>\$ 31,926,905</u>	<u>\$ 4,751,816</u>	<u>\$ 89,118,274</u>	<u>\$ 87,209,010</u>

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS (Continued)

November 30, 2001
(With Comparative Totals)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
LIABILITIES AND EQUITY AND OTHER CREDITS				
LIABILITIES				
Accounts payable	\$ 222,372	\$ 856,944	\$ -	\$ 519,265
Accrued payroll	266,000	177,862	-	-
Interest payable	-	67,929	37,978	-
Retainage payable	-	80,014	-	194,461
Claims payable	-	-	-	-
Flexible benefit payable	-	-	-	-
Deferred revenues	255,529	59,308	-	-
Due to others	3,426	-	-	-
Due to other funds	1,000	7,686	-	-
Advances from other funds	-	1,357,000	-	-
Compensated absences payable - current	148,825	78,482	-	-
Compensated absences payable - long-term	-	-	-	-
General obligation bonds payable	-	-	415,000	-
Revenue bonds payable	-	115,000	-	-
Total liabilities	897,152	2,800,225	452,978	713,726
EQUITY AND OTHER CREDITS				
Investment in general fixed assets	-	-	-	-
Contributed capital	-	-	-	-
Retained earnings				
Unreserved	-	-	-	-
Fund balances				
Reserved for prepaid items	427,695	6,236	-	-
Reserved for land cash	-	9,788	-	-
Reserved for wetland mitigation	-	172,600	-	-
Reserved for debt service	-	-	1,828,257	-
Reserved for advances to other funds	-	-	-	1,357,000
Reserved for working cash	-	-	-	-
Unreserved	3,434,300	11,562,825	-	3,905,429
Total equity and other credits	3,861,995	11,751,449	1,828,257	5,262,429
TOTAL LIABILITIES AND EQUITY AND OTHER CREDITS	\$ 4,759,147	\$ 14,551,674	\$ 2,281,235	\$ 5,976,155

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt	2001	2000
\$ 277,442	\$ 93,441	\$ -	\$ -	\$ -	\$ 1,969,464	\$ 1,773,458
160,564	6,417	-	-	-	610,843	596,258
203,788	-	-	-	-	309,695	328,326
-	-	-	-	-	274,475	94,274
182,067	419,286	-	-	-	601,353	494,357
-	19,921	-	-	-	19,921	12,177
-	-	-	-	-	314,837	134,345
-	-	3,465,521	-	-	3,468,947	3,768,632
-	275,166	-	-	-	283,852	192,545
-	-	-	-	-	1,357,000	1,500,000
58,331	3,087	-	-	-	288,725	262,685
233,315	12,348	-	-	858,066	1,103,729	1,000,470
-	-	-	-	1,275,000	1,690,000	2,075,000
8,201,250	-	-	-	2,618,750	10,935,000	11,363,750
9,316,757	829,666	3,465,521	-	4,751,816	23,227,841	23,596,277
-	-	-	31,926,905	-	31,926,905	28,495,445
3,458,596	4,400	-	-	-	3,462,996	3,430,066
5,873,113	1,723,289	-	-	-	7,596,402	7,491,991
-	-	-	-	-	433,931	560,894
-	-	-	-	-	9,788	9,788
-	-	-	-	-	172,600	147,400
-	-	-	-	-	1,828,257	1,285,528
-	-	-	-	-	1,357,000	1,500,000
-	-	200,000	-	-	200,000	200,000
-	-	-	-	-	18,902,554	20,491,621
9,331,709	1,727,689	200,000	31,926,905	-	65,890,433	63,612,733
\$ 18,648,466	\$ 2,557,355	\$ 3,665,521	\$ 31,926,905	\$ 4,751,816	\$ 89,118,274	\$ 87,209,010

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
ALL GOVERNMENTAL FUND TYPES

For the Year Ended November 30, 2001
(With Comparative Totals)

	Governmental Fund Types				Totals	
	General	Special Revenue	Debt Service	Capital Projects	(Memorandum Only)	
					2001	2000
REVENUES						
Taxes	\$ 6,662,487	\$ 7,799,115	\$ 1,034,884	\$ -	\$ 15,496,486	\$ 14,829,573
Licenses and permits	118,559	324,698	-	-	443,257	504,784
Intergovernmental	619,225	5,342,942	-	172,286	6,134,453	6,492,195
Charges for services	2,287,545	2,052,210	-	-	4,339,755	4,129,533
Fines and forfeits	885,436	26,636	-	-	912,072	896,111
Investment income	421,296	573,934	-	218,266	1,213,496	1,328,964
Miscellaneous	123,558	205,481	-	6,554	335,593	522,783
Total revenues	11,118,106	16,325,016	1,034,884	397,106	28,875,112	28,703,943
EXPENDITURES						
Current						
General government	3,176,529	4,081,239	-	-	7,257,768	7,293,227
Public safety	7,280,645	737,851	-	-	8,018,496	7,151,250
Highways and streets	-	4,983,398	-	-	4,983,398	3,561,434
Health and welfare	-	5,399,337	-	-	5,399,337	4,776,220
Culture and recreation	-	442,274	-	-	442,274	365,326
Debt service	-	-	492,155	-	492,155	478,517
Capital outlay	-	-	-	3,611,535	3,611,535	4,150,271
Total expenditures	10,457,174	15,644,099	492,155	3,611,535	30,204,963	27,776,245
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	660,932	680,917	542,729	(3,214,429)	(1,329,851)	927,698

	Governmental Fund Types				Totals	
	General	Special Revenue	Debt Service	Capital Projects	(Memorandum Only)	
					2001	2000
OTHER FINANCING SOURCES (USES)						
Operating transfers in	\$ 57,000	\$ 574,884	\$ -	\$ 1,142,000	\$ 1,773,884	\$ 4,381,414
Operating transfers (out)	(1,042,000)	(626,884)	-	(66,250)	(1,735,134)	(4,252,905)
Total other financing sources (uses)	(985,000)	(52,000)	-	1,075,750	38,750	128,509
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(324,068)	628,917	542,729	(2,138,679)	(1,291,101)	1,056,207
FUND BALANCES, DECEMBER 1	4,186,063	12,611,483	1,285,528	5,912,157	23,995,231	22,875,812
Residual equity transfer in (out)	-	(1,488,951)	-	1,488,951	-	63,212
FUND BALANCES, NOVEMBER 30	\$ 3,861,995	\$ 11,751,449	\$ 1,828,257	\$ 5,262,429	\$ 22,704,130	\$ 23,995,231

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL -
ALL BUDGETED GOVERNMENTAL FUND TYPES

For the Year Ended November 30, 2001

	General			Budgeted Special Revenue		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Taxes	\$ 6,687,000	\$ 6,662,487	\$ (24,513)	\$ 7,786,500	\$ 7,799,115	\$ 12,615
Licenses and permits	120,550	118,559	(1,991)	337,200	324,698	(12,502)
Intergovernmental	542,800	619,225	76,425	4,282,700	5,342,942	1,060,242
Charges for services	2,142,500	2,287,545	145,045	1,850,500	2,052,210	201,710
Fines and forfeits	847,000	885,436	38,436	8,000	26,636	18,636
Investment income	396,000	421,296	25,296	279,100	558,320	279,220
Miscellaneous	53,500	123,558	70,058	248,800	205,364	(43,436)
Total revenues	10,789,350	11,118,106	328,756	14,792,800	16,309,285	1,516,485
EXPENDITURES						
Current						
General government	3,612,400	3,176,529	435,871	4,114,000	4,042,559	71,441
Public safety	7,614,750	7,280,645	334,105	1,412,900	737,851	675,049
Highways and streets	-	-	-	5,799,800	4,983,398	816,402
Health and welfare	-	-	-	5,569,700	5,399,337	170,363
Culture and recreation	-	-	-	442,000	442,274	(274)
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	11,227,150	10,457,174	769,976	17,338,400	15,605,419	1,732,981
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(437,800)	660,932	1,098,732	(2,545,600)	703,866	3,249,466
OTHER FINANCING SOURCES (USES)						
Operating transfers in	57,000	57,000	-	564,800	509,884	(54,916)
Operating transfers (out)	(826,000)	(1,042,000)	(216,000)	(552,300)	(626,884)	(74,584)
Total other financing sources (uses)	(769,000)	(985,000)	(216,000)	12,500	(117,000)	(129,500)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ (1,206,800)	(324,068)	\$ 882,732	\$ (2,533,100)	586,866	\$ 3,119,966
FUND BALANCES, DECEMBER 1		4,186,063			12,484,249	
Residual equity transfer in (out)		-			(1,504,386)	
FUND BALANCES, NOVEMBER 30		\$ 3,861,995			\$ 11,566,729	

Debt Service			Budgeted Capital Projects			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 925,000	\$ 1,034,884	\$ 109,884	\$ -	\$ -	\$ -	\$ 15,398,500	\$ 15,496,486	\$ 97,986
-	-	-	-	-	-	457,750	443,257	(14,493)
-	-	-	-	114,722	114,722	4,825,500	6,076,889	1,251,389
-	-	-	-	-	-	3,993,000	4,339,755	346,755
-	-	-	-	-	-	855,000	912,072	57,072
-	-	-	72,000	78,972	6,972	747,100	1,058,588	311,488
-	-	-	-	4,900	4,900	302,300	333,822	31,522
925,000	1,034,884	109,884	72,000	198,594	126,594	26,579,150	28,660,869	2,081,719
-	-	-	-	-	-	7,726,400	7,219,088	507,312
-	-	-	-	-	-	9,027,650	8,018,496	1,009,154
-	-	-	-	-	-	5,799,800	4,983,398	816,402
-	-	-	-	-	-	5,569,700	5,399,337	170,363
-	-	-	-	-	-	442,000	442,274	(274)
493,000	492,155	845	-	-	-	493,000	492,155	845
-	-	-	1,186,000	978,921	207,079	1,186,000	978,921	207,079
493,000	492,155	845	1,186,000	978,921	207,079	30,244,550	27,533,669	2,710,881
432,000	542,729	110,729	(1,114,000)	(780,327)	333,673	(3,665,400)	1,127,200	4,792,600
-	-	-	516,000	516,000	-	1,137,800	1,082,884	(54,916)
-	-	-	(40,000)	(60,000)	(20,000)	(1,418,300)	(1,728,884)	(310,584)
-	-	-	476,000	456,000	(20,000)	(280,500)	(646,000)	(365,500)
<u>\$ 432,000</u>	<u>542,729</u>	<u>\$ 110,729</u>	<u>\$ (638,000)</u>	<u>(324,327)</u>	<u>\$ 313,673</u>	<u>\$ (3,945,900)</u>	<u>481,200</u>	<u>\$ 4,427,100</u>
	1,285,528			3,173,856			21,129,696	
	-			(5,614)			(1,510,000)	
	<u>\$ 1,828,257</u>			<u>\$ 2,843,915</u>			<u>\$ 20,100,896</u>	

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/FUND BALANCES -
ALL PROPRIETARY AND FIDUCIARY (NONEXPENDABLE TRUST) FUND TYPES

For the Year Ended November 30, 2001
(With Comparative Totals)

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Internal Service	Nonexpendable Trust	2001	2000
OPERATING REVENUES					
Charges for services	\$ 8,796,428	\$ 3,361,322	\$ -	\$ 12,157,750	\$ 10,923,224
OPERATING EXPENSES					
Administration	1,853,960	-	-	1,853,960	1,745,477
Operations	5,948,527	4,003,000	-	9,951,527	9,233,085
Depreciation	630,162	11,528	-	641,690	491,330
Total operating expenses	8,432,649	4,014,528	-	12,447,177	11,469,892
OPERATING INCOME (LOSS)	363,779	(653,206)	-	(289,427)	(546,668)
NONOPERATING REVENUES (EXPENSES)					
General property taxes	-	525,339	-	525,339	500,629
Investment income	210,162	78,394	-	288,556	351,086
Other income	18,725	4,757	-	23,482	13,565
Loss on disposal of fixed assets	(3,250)	(383)	-	(3,633)	(1,620,081)
Recovery on bad debts	(20,945)	-	-	(20,945)	73,159
Interest expense	(407,576)	-	-	(407,576)	(399,264)
Donations	8,615	-	-	8,615	26,119
Total nonoperating revenues (expenses)	(194,269)	608,107	-	413,838	(1,054,787)

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Internal Service	Nonexpendable Trust	2001	2000
INCOME (LOSS) BEFORE OPERATING TRANSFERS	\$ 169,510	\$ (45,099)	\$ -	\$ 124,411	\$ (1,601,455)
OPERATING TRANSFERS (OUT)	(20,000)	-	-	(20,000)	-
NET INCOME (LOSS)	149,510	(45,099)	-	104,411	(1,601,455)
RETAINED EARNINGS/FUND BALANCES, DECEMBER 1	5,723,603	1,768,388	200,000	7,691,991	9,293,446
RETAINED EARNINGS/FUND BALANCES, NOVEMBER 30	\$ 5,873,113	\$ 1,723,289	\$ 200,000	\$ 7,796,402	\$ 7,691,991

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

COMBINED STATEMENT OF CASH FLOWS -
ALL PROPRIETARY AND FIDUCIARY (NONEXPENDABLE TRUST) FUND TYPES

For the Year Ended November 30, 2001
(With Comparative Totals)

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Internal Service	Nonexpendable Trust	2001	2000
CASH FLOWS FROM OPERATING ACTIVITIES					
Operating income (loss)	\$ 363,779	\$ (653,206)	\$ -	\$ (289,427)	\$ (546,668)
Adjustments to reconcile operating income (loss) to net cash from operating activities					
Depreciation	630,162	11,528	-	641,690	491,330
Receipts of miscellaneous income	18,728	4,757	-	23,485	86,724
Effects of changes in operating assets and liabilities					
Accounts receivable	6,442	(1,269)	-	5,173	204,334
Prepaid expenses	(13,082)	(10,603)	-	(23,685)	(18,877)
Inventory	1,658	-	-	1,658	(901)
Due from other funds	(2,973)	(4,441)	-	(7,414)	-
Accounts payable	(18,694)	39,050	-	20,356	(357,843)
Accrued payroll	14,582	-	-	14,582	31,811
Flexible benefits payable	-	7,744	-	7,744	168
Due to other funds	-	179,137	-	179,137	1
Claims payable	47,888	59,108	-	106,996	36,098
Deferred revenue	-	-	-	-	(32,389)
Compensated absences payable	754	(275)	-	479	8,012
Net cash from operating activities	1,049,244	(368,470)	-	680,774	(98,200)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Receipt of general property taxes	-	525,339	-	525,339	512,018
Receipt of donations	8,615	-	-	8,615	26,119
Operating transfers (out)	(20,000)	-	-	(20,000)	-
Net cash from noncapital financing activities	(11,385)	525,339	-	513,954	538,137

	Proprietary Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)	
	Enterprise	Internal	Nonexpendable	2001	2000
		Service	Trust		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Contributions from other funds	\$ -	\$ -	\$ -	\$ -	\$ (109,759)
Interest paid on revenue bonds	(415,413)	-	-	(415,413)	(406,835)
Payment on revenue bonds	(345,000)	-	-	(345,000)	(330,000)
Payments for capital acquisition	(125,727)	(23,365)	-	(149,092)	(326,151)
Net cash from capital and related financing activities	(886,140)	(23,365)	-	(909,505)	(1,172,745)
CASH FLOWS FROM INVESTING ACTIVITIES					
Receipt of interest	235,059	78,394	-	313,453	321,585
Net cash from investing activities	235,059	78,394	-	313,453	321,585
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	386,778	211,898	-	598,676	(411,223)
CASH AND CASH EQUIVALENTS, DECEMBER 1	4,784,399	2,208,205	200,000	7,192,604	7,603,827
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$ 5,171,177	\$ 2,420,103	\$ 200,000	\$ 7,791,280	\$ 7,192,604
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE BALANCE SHEET					
Total cash and investments per the balance sheet			\$ 3,577,969		
Less cash and investments of agency funds			<u>3,377,969</u>		
CASH AND CASH EQUIVALENTS, NOVEMBER 30			<u>\$ 200,000</u>		
NONCASH TRANSACTIONS					
Contribution of fixed assets	\$ 50,379	\$ -	\$ -	\$ 50,379	\$ 941,272

See accompanying notes to financial statements.