

DEKALB COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

For the Year Ended  
November 30, 2004

Prepared by the Finance Office

Gary H. Hanson  
Deputy County Administrator

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DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICIALS

NOVEMBER 30, 2004

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LEGISLATIVE

Dennis Sands, Chairman

John A. Wilson, Vice-Chairman

Sharon Holmes, Clerk

Marlene Allen

Sally DeFauw

Eileen Dubin

Stephen M. Faivre

Vince R. Faivre

Julia Fauci

Julia Fullerton

John Gudmunson

Eric L. Johnson

Patricia LaVigne

Sue Leifheit

Howard J. Lyle

James MacMurdo

Jeffery Metzger

Richard Osborne

Robert Rosemier

Stephen A. Slack

Roger Steimel

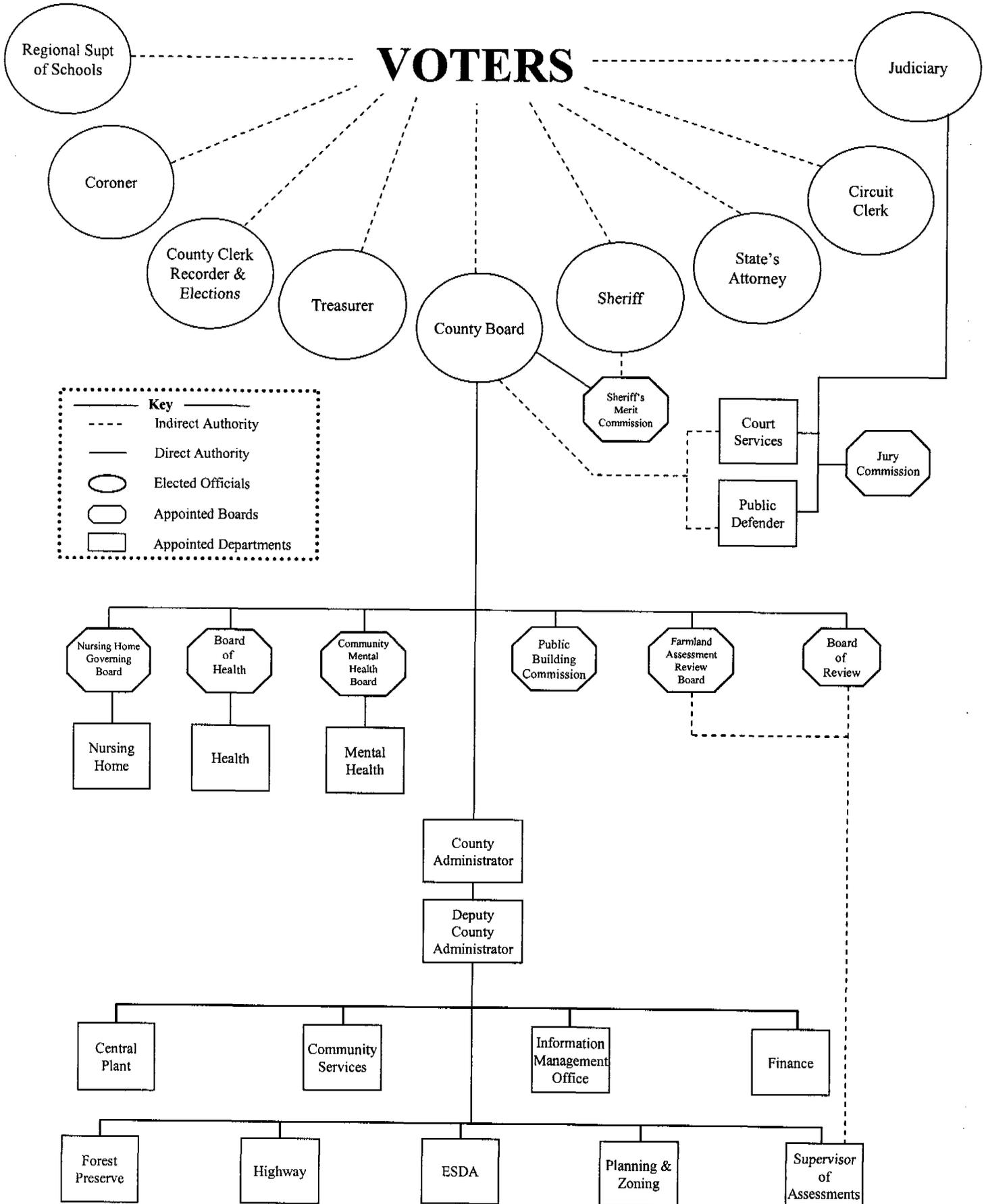
Ruth Ann Tobias

Frank D. VanBuer

Patricia Vary

Joseph M. Wiegand

# DeKalb County Government Organizational Chart



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Dekalb County Government,  
Illinois

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
November 30, 2003

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Nancy L. Zielke*

President

*Jeffrey R. Emer*

Executive Director



# DeKalb County Finance Office

200 N. Main Street ♦ Sycamore, IL 60178-11431 ♦ Phone: 815-895-7127 ♦ Fax: 815-895-7129 ♦ [www.dekalbcounty.org](http://www.dekalbcounty.org)

April 22, 2005

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended November 30, 2004, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with DeKalb County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of DeKalb County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. We encourage readers to consider the information presented here along with additional information included in the Management Discussion and Analysis.

The comprehensive annual financial report is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, a list of principal officials, and the County's organizational chart. The financial section includes the general purpose external financial statements, the combining and individual fund financial statements and schedules, as well as the independent auditor's report on the financial statements and schedules. The financial section also includes the Management Discussion and Analysis section to comply with the GASB34 Statement that was implemented during 2003. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

DeKalb County is required to undergo an annual single audit in conformity with the provisions of the revised Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including the schedule of expenditures federal awards, findings and recommendations, and auditor's reports on the internal control structure and compliance with applicable laws and regulations, are included in a separately issued Single Audit Report.

This report includes all funds of DeKalb County. DeKalb County provides a full range of services. These services include public safety, highways and roads, health and social services, recreation areas, planning and zoning, and general administrative services. In addition to general county government activities, the County Board also serves as the DeKalb County Forest Preserve District Board of Commissioners. Further, the County Board appoints the members of the DeKalb County Public Building Commission and the Commission generates its revenues entirely through long-term lease agreements with the County. Therefore, the activities of both the Forest Preserve District and the Public Building Commission are included in the reporting entity as blended component units. However, other governmental units throughout the County, such as municipalities, schools, townships, etc. are excluded from the

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April 22, 2005

reporting entity. The aforementioned entities are separately governed taxing bodies and are not fiscally dependent on or controlled by DeKalb County.

#### **ECONOMIC CONDITION AND OUTLOOK**

DeKalb County is located in Northern Illinois, about sixty miles west of Chicago. The western suburbs of Chicago continue with a multi-year trend of experiencing a tremendous amount of growth. This growth is also having some impact on DeKalb County as the County borders those western suburbs.

In recent years the County has developed a niche in the warehousing market. This is precipitated by the fact that the County has good access to three major interstate highways. Through the middle of DeKalb County (and on the southern edge of the City of DeKalb) is I-88. This serves as an east-west corridor from the Quad Cities along the Mississippi River to the city of Chicago and western Chicago suburbs. A north-south corridor is provided by I-39, located a few miles west of DeKalb County. This provides routes to Rockford and southern Wisconsin in the north and Springfield, St. Louis, and other cities in southern Illinois. Just north of DeKalb County is I-90. This northwest-southeast corridor provides yet another access to Chicago and the northern Chicago suburbs, as well as Rockford and southern Wisconsin. The Goodyear Corporation, the Nestle Corporation, 3M, and Panduit, are operating major warehouse facilities and four of the major top ten list of principal taxpayers in the County. The year 2004 proved to further the DeKalb County warehouse niche when the Target Corporation made the decision to build a \$110 million dollar retail distribution center in this corridor along I-88. The groundbreaking was held in November 2004 and the facility will be 1.5 million square feet. Target Corporation's projection includes up to 500 employees when the facility becomes fully operational in mid-2006. Facilities like these, along with the ancillary services they require, is a significant help with diversifying the County's tax base.

The City of Rochelle, which is located a few miles west of DeKalb County, is right next to the intersection of north-south interstate road I-39 and the east-west toll-way I-88. The proximity to this major intersection, which provides access to I-90 and I-88, created an ideal site for the building of a Railport by the Union Pacific Railroad. Phase I of this facility opened in the fall of 2002 and included a large switching yard to expedite the re-segmenting of trains and blocking of cars. Phase II of this facility was in full operation by August of 2003. Phase II includes the intermodal terminal, a 10 lane automated gate system entrance to the site and space for 7,200 containers when fully built. The Railport will provide the railroad with space to offload the trailers that are brought cross-country by rail. The trailers are then taken to their final destinations by truck. The Rochelle location with its easy access to the interstates and closeness to major cities like Rockford and Chicago will be able to accommodate the traffic that will increase when the Railport is completed. DeKalb County will also benefit from the Railport with increased dollars added to the economy from the transportation industry when driving through the County. The Railport could also increase industry for the County with the possible addition of even more distribution warehouses in the area, which could in turn increase employment in the area.

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Infrastructure improvements continue to be a necessity to encourage development and a strong economy. While the County had finished a multi-year project of building and upgrading most of Peace Road, during 2004 the County began the project of upgrading traffic signals at the intersection of Bethany Road and Peace Road with completion planned for 2005. During 2004 the County completed three large road upgrade projects, Leland Road in southwest DeKalb County, Peace Road from Freed Road to Route 23 and the major project of upgrading Old State Road. The Old State Road upgrade included the paving of the relocated intersection with Rt. 64 west of Sycamore, as well as Esmond Road and Lindenwood Road.

A challenge for the DeKalb County community is to retain retail sales in the County without those monies going to regional malls. Consequently, efforts are being made to enhance the retail market. Several communities throughout the County are "redeveloping" their main street business district through structured State-sponsored programs such as "Main Street" and through local efforts that concentrate on beautification and enhanced parking. All of these DeKalb County communities feel these efforts at improving the appearance of their towns will increase traffic and the retail sales for the downtown areas.

Two major retail areas are still in the process of development. The property known as "The County Farm" property is in one of the best retail corridors in the County and already hosts a Super Wal-Mart Discount Store and a Lowes Home Improvement Store. An intergovernmental agreement between DeKalb County and the City of DeKalb provides for the sharing of sales tax for taxes generated from that property. The final twenty-five acres of this property was sold to a developer during 2002. During 2002 the sales tax intergovernmental agreement was extended, at this site only, for an additional ten years. This purchase of land has led to Kohl's Department store being built on this property and opened in February 2004. In addition to the 80,000 square foot Kohl's store a 25,000 square foot Best Buy Electronics Store was opened on this site in March of 2004. A Petco store was also opened during 2004. These stores are welcomed by consumers and give all of the residents of DeKalb County additional options to spend dollars locally. Across the street is a retail area that is the site of the previous Nursing Home and Health Department; during 2001 this site was opened with a Michaels's Craft Store, T J Maxx, and a Pier 1 Import Store. Additional stores have been added to this site in 2002, 2003 and 2004.

The second large retail area is in Sycamore with a large tract of land that now houses a large retail Menard's Home Improvement Store. During 2003 an automobile car wash and detailing shop was opened in this area. In early 2005 a Portillo's Restaurant was opened on this property and welcomed with great enthusiasm. Menard's continues to market adjacent land to other retailers. During 2002 the K-Mart store on DeKalb Avenue in the city of Sycamore was closed. In January 2004 this space was purchased by an out of state developer and opened as a Home Now furniture store. Monsanto Corporation, which has been downsizing its operations in DeKalb County for several years, closed all of its operations in the City of DeKalb by the end of 2004. There will continue to be a small research facility operating in southern DeKalb County for Monsanto. During 2003 both of the Eagle Grocery Stores in the City of DeKalb were closed after the Company filed bankruptcy. Efforts began immediately to recruit one of the larger chain grocery stores to fill the void left by

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Eagles' closing. During 2004 a Sullivan's grocery store was opened in the south side former Eagle grocery store. Recruitment continues to place a second grocery store on the north side of the City of DeKalb.

Overall, the economic outlook in DeKalb County is good. Unemployment rates have fallen in the past year by three tenths of a percentage point and are lower than the state average. Local sales tax receipts have steadily increased in recent years and continued growth is expected as the County Farm site continues to develop into a major retail area for the County. Additional new retail development is also continuing to emerge along Highway 23 which runs between Sycamore and DeKalb. Perhaps two of the most pressing problems will be in properly planning for the increasing population and finding affordable housing for that population, though that process continues.

#### **MAJOR INITIATIVES**

*For the Year.* During Fiscal Year 2003, DeKalb County Government was required to implement Governmental Accounting Standards Board's (GASB) Statement No. 34. This statement included improvements in public sector financial reporting to achieve the objective of promoting fiscal and operational accountability. GASB 34 incorporates many of the traditional reporting features into the new governmental financial reporting model. Key features of this new reporting model include government-wide financial reporting, additional long-term focus for governmental activities, a narrative overview and analysis called a Management Discussion and Analysis (MD&A). This initiative was a joint project for the Finance Office and Highway Department. The second year of GASB 34 requires the County to show comparative data from 2003 and 2004 in the Management Discussion and Analysis letter.

The development of the previous nursing home site with retail stores has provided additional revenues for the County. The City of DeKalb and DeKalb County agreed to share the sales tax revenues on this property for a period of 20 years. In 2001 and 2002 the retail stores T.J. Maxx, Pier One Imports, Michaels Crafts, Old Navy, Bath and Body Works, and a Mattress Giant store opened for business. Additional stores that opened during 2003 on this site are Caribou Coffee café, an EB Games retail store and a Verizon Wireless Store. During 2004, Q'doba a Mexican restaurant, opened on this site and early 2005 brought a Sprint telephone store and a small medical office.

A major item of concern for the County was the necessity for proper storage of records and space to keep them. Beginning in 2000 the County included storage space in the new Health Facility of 1,892 square feet, and in 2001 the Highway facility opened its two level storage space of 1,181 square feet. These spaces house seldom used County records as well as Court records that were previously stored in drawers in the basement of the Courthouse. Additional storage space of 8,000 square feet was added to the basement of the new Legislative Center and became available in April 2002 with the opening of the building. The Legislative Building storage space is for records of a more current nature. More storage space was added to the County during 2003 with the addition of 550 square feet in the basement of the Courthouse and work was completed in the Public Safety Building during 2004 that will add another 2,400 square feet. The completion of these storage facilities in the County is a major step toward keeping County records in controlled environments for future use when needed.

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Another issue that has been a growing concern is the amount of parking that is available for staff and the public conducting business with the County offices at the Sycamore Campus of DeKalb County. This matter was discussed during 2004 and bids were solicited for the completion of a paved parking area on vacant land that the County owns adjacent to the County Campus. The bids were opened in March 2005, and the project will be completed during the 2005 fiscal year.

The new Health Facility building opened in 2000 and the nature path was developed in 2002 on that property. During 2004 the planning for an addition to the Nature Trail, as well as fire lanes added around the building, were put on the agenda for completion in 2005. During 2003 an additional step to the future was taken by the DeKalb County Nursing and Rehabilitation Center. The DeKalb County Nursing Home began to organize and implement a new Alzheimer's Unit called Country View Square for DeKalb County. There is a great need for caring for patients that are afflicted by this debilitating disease and DeKalb County has chosen to take a leading role in creating a safe and caring environment for these individuals and their families. The Alzheimer's Unit continued to move forward during 2004 and will open when all the State and/or Federal approvals are in place.

A major item facing the County has always been a need to do adequate planning for the potential growth in the County. During 2001, the County started the process of developing a Regional Planning Commission (RPC) that would be a cooperative effort to control growth between the County and the municipalities within it. The funding for the Planning Commission was entirely provided by the County with a total of \$200,000 being available over a 2-year period. During 2002, the Regional Planning Commission was established and has been in operation ever since. The first meeting of this Commission was held in April of 2002, and the group has continued with regularly scheduled monthly meetings. DeKalb County Planning and Zoning staff has provided support service to the Commission by producing meeting agendas, conducting research and presenting the results to the Commission. The Planning Commission has participation of 13 municipalities and the County of DeKalb. RPC oversaw the creation and adoption of the DeKalb County Unified Comprehensive Plan, which included the creation or updating of 10 individual municipal comprehensive plans. The Regional Planning Commission also oversaw the creation of the Unified Development Ordinance in 2003. The Illinois Chapter of the American Planning Association has named DeKalb County's 2003 comprehensive plan the best in the state, in part because of the balancing that it tries to accomplish. The plan does not discourage growth and development to the extent that it occurs but says it should occur in and around cities because that is where the services are. The RPC served as a forum during 2004 for communication coordination and cooperation between municipalities, and between the County and the municipalities on issues of regional importance.

The reconfiguration of the DeKalb County Courthouse began in early 2003, the 3<sup>rd</sup> floor of the Courthouse was converted from States Attorney's offices to a new courtroom, two conference rooms and an area designated for use as a satellite office for the States Attorney's staff. Along with the courtroom and satellite office a new judge's chamber was also added. Keeping with the historical preservation of the County Courthouse a major portion of the furniture used in all of the areas of reconfiguration was repaired and restored to it's original condition. The reconfiguration and restoring of the

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Courthouse continued during 2004 with a heating, ventilation, and air conditioning condenser replacement along with the upgrades to the fire alarm system. Major repair and restoration of the historic stained glass windows began and was completed in 2004.

During 2004 the County started the Sheriff's Evidence Area in the basement of the Public Safety Building. This area provides a secure area for evidence for all cases as well as a Situation Room that can be used for major cases by the Major Crimes Task Force in DeKalb County. The County increase in complex cases required a safe and secure area that was only accessible to detectives and officers that were involved in the case. The Evidence Area was completed and in use in March 2005. The basement of the Public Safety Building also saw a break room for the Facilities Management staff completed in that building.

The DeKalb County Courthouse celebrated an historic 100-year anniversary during 2004 and a celebration was held in September. A Courthouse Anniversary committee worked for months and all of the costs of the celebration were raised from County citizens and businesses. There was a strong turnout of past and present DeKalb County residents who enjoyed a day of fun. A string quartet and a local band provided music throughout the day. The theme of the day was stepping back in history and from the period dress of the staff that conducted tours all day of the Courthouse to the price of food and popcorn it was a reflection of what the County could have been 100 years ago. The grand finale of the day was a fireworks display that was launched from the roof of the Courthouse.

During June of 2002 the DeKalb County Sheriff approached his committee with concerns regarding the overcrowding conditions at the County Jail. The County Board responded to the Sheriff by creating an Ad Hoc Jail Study Committee of County Board Members, County Department Heads, Sheriff's Police, the State's Attorney, the Public Defender and citizens of DeKalb County. The committee held their first meeting in October of 2002. A consultant was hired and in 2003 a decision to place a referendum issue of  $\frac{1}{2}$  of one-cent public safety tax was made. The needs were defined as jail expansion, additional operating costs of the jail and alternative programs to reduce incarceration and provide rehabilitation. Alternative Programs to reduce incarceration and provide rehabilitation include Mental Health and Substance Abuse Programs, Electronic Home Monitoring for Pre-Sentenced people, graduated sentences, Pre-Trial Release Program, Weekend Bond Court, Court Date Reminder System, Work Release Expanded and Drug Court. This question was given to the voters of DeKalb County on the ballot in March 2004. The question was defeated with a 53% no vote.

*For the Future.* Moving forward with the Regional Planning Commission objectives will be a continuing process in the County. The Regional Planning Commission will work with the municipal governments throughout the County with any issue that can best be addressed with a regional outlook. Every two months during 2004 regular meetings continued for the Regional Planning Commission. The RPC will meet during 2005 on the same schedule of every other month and serve as a clearing house for information on what is occurring in the way of development in each of the communities throughout the County, as well as take up issues for study that are of concern to the member governments. Information seminars that were conducted during 2004 will remain a possibility for next year if study projects are suggested.

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Regional issues, such as flood control, waterways, and transportation will be a challenge to all units of local government. Because Illinois has so many units of local government, this will be a difficult challenge, both in logistics and politics, to try and bring governments together for these common purposes. The expansion of both the labor market and affordable housing will be necessary to address in the future if significant progress is to be made in attracting new industry to the County.

Along with population and development growth, there's also a concern for maintaining adequate open space. The Forest Preserve purchase of land in rural Kirkland during 2002 will help in maintaining open space in DeKalb County. This major purchase of 293 acres is now the focus of the Forest Preserve and a great deal of work in clearing the land, constructing roads and parking lots and shelters was started in 2004. The work will continue on for many years to make this park, which is adjacent to a State of Illinois park, a place of recreation and family entertainment. Of course, the funding of any land acquisitions also presents challenges. The District has established an endowment fund to attract donations and part of that endowment was used to purchase the new Forest Preserve property. In a very creative approach, the Forest Preserve District has also established a Wetland Bank. It is hoped that in the future, as developers need to establish or replace wetlands, they can satisfy that requirement by purchasing part of the Forest Preserve Wetland that is held in a type of "bank", just for that purpose. Monies from the sale of Wetlands is then reserved for future land acquisitions by the Forest Preserve District.

In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2004 for workers compensation and excess liability. By assuming risk, the County has been able to keep its tax levy lower than normal over the last several years for the Tort and Liability Insurance Fund. At the same time, the County has built a retained balance for potential claims that fall below the aggregate loss policies. That retained balance, in a period of seventeen years for which this self-insured philosophy has been in place, has gone from a negative balance to over \$2,330,000 for the 2004 fiscal year. It is anticipated that the tax levy for insurance policies and claims should be able to remain relatively constant. Property insurance is purchased on all buildings and during 2003 and continuing through 2004, the County chose to minimize the risk of self-insurance for health and dental insurance coverage. Health insurance costs continue to grow by double digit percentages each year and the County must face the costs becoming a larger portion of the total budget each year. Efforts to keep the cost increases in line are an ongoing project.

Home Health Care remained a viable program for the County during 2004 with the new mandated Federal level Perspective Pay Method of reimbursement. However, challenges do lie ahead as all payment sources are reducing reimbursement for home health. With limited property tax dollars that the County can put into the program, this then could become a program that the County may have to discontinue. If that is the case, the County would probably want to seek a local provider to take over this service as that would be the most beneficial solution for the citizens of DeKalb County.

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One of the fastest growing service areas for the County is the court system. Not only is the case load expanding rapidly, but the number of complex cases is also increasing. To begin to meet the records management needs of this, the County has been relying on greater computer enhancements and also newer technologies for documentation storage. Both areas will need continual attention in the future. Additionally, the County will need to put some energy into connecting the various components of the judicial system together via a computer network. Access to the Internet and E-mail systems should also enhance communication and the flow of information.

Beginning in June of 2002 and continuing into 2003 the DeKalb County Sheriff along with an Ad Hoc Committee appointed by the County Board hired a consulting firm to address the entire criminal justice system in DeKalb County. The recommendations of that consulting firm were brought to the Ad Hoc Committee and forwarded to the County Board in October of 2003. The recommended action was to place a public safety sales tax referendum on the ballot for the March 2004 election to address overcrowding and alternatives to jail time. The referendum was narrowly defeated (53%) at the polls by the voters of DeKalb County. The referendum defeat means the Sheriff will continue to find the most cost effective and safe solutions to the overcrowded conditions in the current jail. The Sheriff may now need to find counties from which to rent jail beds, as well as doing life safety rehabilitation construction on the current jail until a permanent solution is found to address all of the issues.

Transportation planning is a key to DeKalb County's future. Because of commuting patterns, both in and out of the County, DeKalb County is now considered a part of the Chicago Metropolitan Statistical Area. Providing for the efficient movement of traffic will be an ever-increasing challenge. Likewise, to make an attractive environment for industry and distribution centers, which is vital to the diversification of the County's tax base, a good transportation infrastructure will be extremely important. When the 2000 Census figures indicated that the cities of DeKalb, Sycamore and Cortland were greater than 50,000 in population, it was required that a Metropolitan Planning Organization (MPO) for Transportation be started in DeKalb County. This joint planning organization, known as DeKalb, Sycamore Area Transportation Study (DSATS) is the point of receipt or flow through of federal transportation dollars that will be used for roads and bridges as well as public transportation in the MPO area.

In early 1999, the voters approved a referendum which will limit any future property tax increases to (a) the cost of living or 5%, whichever is less, plus (b) an amount reflective of new construction for the previous year. This new limitation was effective January 1, 2000 and it first effected the FY 2001 budget which was approved by the County Board in November, 2000. This limiting referendum will present significant challenges to the County Board to provide for services in the future should the demand and need exceed the annual allowable increment.

*Department Focus.* Each year the County selects a department to highlight for its efforts and accomplishments. For 2004, the Court Services Department has been selected for review.

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The Court Services Department's office is located in the County Legislative Building. The Deputy Director serves DeKalb County along with fourteen full time staff. DeKalb County Court Services is responsible for providing a variety of services to adult and juvenile offenders under the jurisdiction of the Court. The Court Services Department is comprised of Juvenile and Adult Probation Units and the Community Restitution Services Program. The existence of Court Services is required by statutory requirements as found in the Illinois Compiled Statutes, Chapter 730, Section 110, which is the Probation and Probation Officers Act. The Department is under the authority of the Chief Judge of the Sixteenth Judicial Circuit. The mission of this office is to hold offenders accountable to the orders of the court, as well as to ensure a level of protection to the community and to the needs of the victim.

The Court Services staff works to respond to the needs of the Court with involvement in a variety of specialized programs including Electronic Home Monitoring, the Sheriff Work Alternative Program, the Victim Impact Panel, Juvenile Diversion, Juvenile Learning Mentor Program, Juvenile Summer Camp and the Juvenile Justice Council. All Court Services officers work closely with the local police departments, social service agencies, schools, the Judiciary, the State's Attorney's Office, and the Public Defender's Office.

The Probation Officer monitors the behavior of the offender and reports areas of non-compliance to the Court. During 2004 a total of 756 home visits were conducted by adult probation officers, this is a 23% increase when compared with 2003. Along with home visits the probation officers do record checks, verification of employment, random drug tests and communication with counseling agencies. The Juvenile Probation Officers are responsible for supervising and monitoring juvenile offenders sentenced to a term of probation or court supervision by the Court. Monitoring activities include office appointments with the juvenile and parent/legal guardian, home visits, and school visits. A total of 507 home visits were completed during 2004, a 17% increase when compared with 2003. This office's double digit increases in visits for both adult and juvenile offenders correlates with the rapid growth of the Court System in DeKalb County.

The Court Services department is responsible also for the DeKalb County Community Restitution Services (CRS) Program. This program is a sentencing option available to the Court for both adult and juvenile offenders. The CRS coordinator meets monthly with the Juvenile and Adult Probation Officers to discuss the status of CRS hours. The CRS coordinator monitors completion of hours and reports compliance and non-compliance back to the Court. The worksites and the worksite supervisors are critical to the program. Thirty countywide worksites were used by the Community Restitution Services program and 297 worksite visits were conducted during 2004. A total of 49,043 hours of Community Restitution Hours were ordered during fiscal year 2004 averaging 4,087 hours per month. A total of 31,536 hours were completed averaging 2,628 hours per month.

The Juvenile Learning Mentor Program (JLMP) began as a seed of an idea from a judge in the early 1990's. The idea grew into the program after the Juvenile Justice Act of 1999 was passed. The program then incorporated the three principles of the Juvenile Justice Act of 1999. These principles are offender accountability, public safety, and competency development. The JLMP

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program became an active DeKalb County Juvenile Court Services Program in February 2001. The primary goal of this program is to address the competency development principle. The coordinator of the JLMP pairs a volunteer mentor from the community and a juvenile offender together based on established program matching criteria. The mentor, juvenile and coordinator work together to develop an appropriate education project to aid in the juvenile's competency development. The mentor and juvenile meet for 10 weeks on Saturday mornings at Northern Illinois University to develop an educationally based paper/project. At the end of the 10 weeks the project is presented to an audience. This program, by giving juveniles under the jurisdiction of the Court another tool to help them succeed, goes miles toward the goal of having the juveniles succeed as productive members of society. Twenty-one youths have completed the program successfully since it began in 2001 with nineteen community members serving as mentors-some returning for two sessions.

In April of 2003 the Coordinator of the Juvenile Learning Mentor Program in DeKalb County was nominated and awarded The Acts of Caring Award by the National Association of Counties (NACo). The process of applying for this award began with an application that was completed and sent to the National Association of Counties in January 2003. On March 10, 2003 the Juvenile Learning Mentor Program was chosen as a winner of a 2003 Acts of Caring Award. The awards ceremony was held on Wednesday, April 9, 2003 at a breakfast meeting in the Hart Senate Office Building on Capitol Hill in Washington, D.C. The coordinator of the Juvenile Learning Mentoring Program, her supervisor and a volunteer mentor attended the ceremony where the award was presented. This award recognizes the top county volunteer programs in the country that enhance and preserve the quality of life for America's communities.

DeKalb County Court Services/Probation Department, after being recognized by NACo, has received great interest in starting this program in surrounding counties. The coordinator of the program has conducted seminars for interested counties and encourages other counties to observe the program in action in DeKalb County.

The Intensive Probation Supervision (IPS) Program was implemented in 2002. The goal is to provide intensive supervision to referred juveniles while they remain in their home and community as an alternative to placement in a costly residential facility. Two full-time juvenile probation officers share a caseload made up of juvenile offenders who meet the program criteria for heightened supervision and monitoring. At a minimum the juveniles are seen four times a week at home, school or in the community and sometimes seen more frequently. The intensive probation officers schedules include coverage until 7:00 pm on weeknights and during the day on weekends. Juveniles remain in this program of supervision until it is determined that it is appropriate for the juvenile to be supervised on a regular caseload or until the Court orders an alternative sentencing disposition. The program which began in 2002 with sixteen cases, and 608 field visits evolved in 2004 to twelve cases referred with 2,500 visits. Ten cases in the Intensive Probation Supervision Program were open at the end of 2004.

In 2003 the Learning Mentoring Program made the decision to discontinue the summer session due to the high rate of absenteeism of juveniles and scheduling conflicts with mentors. In early 2003 the DeKalb Park District in conjunction with the Judiciary developed a summer camp proposal designed to provide constructive, healthy activities for delinquent youth in a supervised,

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structured setting. Juvenile Court Services assisted in the implementation and the daily operation of the Camp by seeking grant funding, interviewing and hiring staff, developing policy/procedures, and scheduling the daily activities. The DeKalb County Juvenile Summer Camp was developed to provide court-involved youth between 12 and 15 years of age with stimulating and productive summer activities. The camp is a 10-week program during the summer months Monday through Friday from 9:00 am to 3:00 pm. Transportation and meals were provided for the 15 youth referred to the camp. The camp was staffed by students from Northern Illinois University interested in working with delinquent youth and staff from DeKalb County Juvenile Court Services were there to oversee the camp and to assist on a daily basis. The second summer camp was held in 2004 and hosted by Sycamore Park District. Once again Court Services sought and obtained grant funding from several organizations and another group of court-involved youth benefited from the variety of positive experiences/activities offered in the camp environment. Support for the camp continues to grow as the campers, their parents, the staff, the community, and the Courts receive positive feedback about the opportunities made available through the summer camp program.

#### **OTHER INFORMATION**

Independent Audit. State statutes require an annual audit by independent certified public accountants (CPA). The CPA accounting firm of Sikich Gardner & Co. LLP was selected by the County Board's Administrative Services Committee to provide this service. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the federal Single Audit Act of 1996 and related OMB Circular A-133. The auditor's report on the general purpose external financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the separately issued Single Audit Report.

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DeKalb County for its comprehensive annual financial report for the fiscal year ended November 30, 2003. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government financial reports.

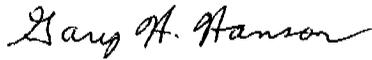
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such comprehensive annual financial report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. DeKalb County has received a Certificate of Achievement for the last eighteen consecutive years (fiscal years ended 1986-2003). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

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Acknowledgments. The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the efficient and dedicated services of the Finance Office staff and the excellent cooperation received from all County departments. We would like to also thank the County Board Chairman, the Chairman of the Finance Committee, and the entire County Board for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Gary H. Hanson  
Deputy County Administrator

Respectfully submitted,



Karen S. Kahl  
Accounting Supervisor



**Sikich Gardner & Co, LLP**

Accountants & Consultants

998 Corporate Boulevard  
Aurora, IL 60504

A Member of Sikich Group, LLC

MEMBERS OF  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
ILLINOIS CPA SOCIETY

INDEPENDENT AUDITOR'S REPORT

The Honorable Chairman  
Members of the County Board  
DeKalb County, Illinois

We have audited the accompanying basic financial statements of DeKalb County, Illinois, as of and for the year ended November 30, 2004, as listed in the table of contents. These basic financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of DeKalb County, Illinois, as of November 30, 2004, and the results of its operations and the cash flows of its proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated February 24, 2005 on our consideration of DeKalb County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The combining and individual fund financial statements and schedules and the supplementary financial information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements of DeKalb County, Illinois. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

The Management's Discussion and Analysis and the required supplementary information listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

We did not audit the information contained in the introductory or statistical sections. Accordingly, we do not express an opinion on the introductory or statistical sections.

Aurora, Illinois  
February 24, 2005

A handwritten signature in black ink that reads "Bill Suter, CPA". The signature is written in a cursive style with a large initial "B" and "S".

**DEKALB COUNTY GOVERNMENT  
DEKALB COUNTY, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**NOVEMBER 30, 2004**

The County Board Members and the Finance Office of DeKalb County are pleased to present to readers of the financial statements of DeKalb County this narrative overview and analysis of the financial activities of DeKalb County for the fiscal year ended November 30, 2004. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

In the past, the primary focus of local government financial statements has been summarized by fund type information on a current financial resource basis. This approach has been modified, and DeKalb County's Financial Statements present two kinds of statements, each with a different snapshot of the County's finances. The new Financial Statements' focus is on both the County as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year and government to government), and enhance the County's accountability.

DeKalb County Government Management's Discussion and Analysis (MD&A) is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activity, (3) identify changes in the County's financial position (its ability to address the subsequent year's challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

**I. Financial Highlights**

**A. Government Wide**

The assets of the County exceeded its liabilities at the close of the fiscal year by \$74.4 million. The County has maintained its employment force and has been able to continue with modest increases in pay for its employees. The property tax base continues to grow steadily, this year it increased by \$88 million or 6.4%.

**B. Business Type Fund**

The only business type fund that the County has is the 194 skilled bed Nursing and Rehab Center. Downward trends at the Federal level in funding for nursing home residents created a slight decrease in net assets of \$36,700, having the Nursing and Rehab Center reporting total net assets of \$9.6 million. This marks the seventh straight year that the facility has operated without any property tax or other subsidy for other County funds. During 2004 the Nursing and Rehab Center loaned \$2.3 million dollars to the County that was paid to the City of DeKalb for toll-way interchange improvements. In exchange for this payment additional sales tax revenues from the City of DeKalb will be given to the County on certain property within the County. This loan was for a ten-year period payable in full on July 1, 2014, and will be paid with the additional sales tax revenues received.

### **C. Long-Term Debt**

During the fiscal year, no new debt was added by the County. The only debt outstanding is the 1997 bond issue for the health facility which is being paid off by operating revenues (75%) by the Nursing Home and Rehab Center and property taxes (25%). The last payment on the Series 2003 General Obligation Refunding Bonds was transferred to the paying agent prior to November 30, 2004 and paid by the paying agent to the bond holders on December 1, 2004. When the County last visited the bond market, its rating was Aa. Note 5 contains additional information on the long-term debt of the County.

## **II. Overview of the Financial Statements**

### **A. Government-Wide Financial Statements**

The Government-Wide Financial Statements are designed to emulate the corporate sector in that all governmental and business-type activities are consolidated into columns that add to a total for the Primary Government. The focus of the Statement of Net Assets is the "Unrestricted Net Assets" and it is designed to be similar to bottom line results for the private sector. This statement then, combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, increases or decreases in net assets may serve as a useful indicator of whether or not the financial position of the County is improving.

The Statement of Activities presents information showing how the County's net assets changed during the most recent fiscal year and is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the County's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various government services and/or subsidy to various business-type activities.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through users fees and charges (business-type activities). The governmental activities of the County include general government, public safety, highways & streets, health & welfare, culture & recreation, and interest on long term debt.

The government-wide financial statements include not only the County itself but also the DeKalb County Building Commission, and the DeKalb County Forest Preserve which are blended component units of the County. The financial information of these units is also reported separately from the financial information of the County in their separately issued reports.

## **B. Fund Financial Statements**

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 Fund Financial Statement allows the demonstration of sources and uses and/or budgeting compliance associated therewith. Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is now on major funds, rather than (the previous model's) fund types. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

### *1. Governmental Funds*

The Governmental Major Fund presentation is presented on a "sources and uses of liquid resources" basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. The focus of governmental funds is narrower than that of the Government-Wide Financial Statements. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate the comparison between governmental funds and governmental activities. The Governmental Major Funds Total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected. The flow of current financial resources reflects bond proceeds and interfund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligation (bond and others) into the Governmental Activities column in the Government-Wide statements.

The County maintains 39 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Retirement Fund, Public Building Maintenance Fund, Highway Fund and Health Fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major government funds is provided in the form of combining statements elsewhere in this report.

### *2. Proprietary Funds*

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented in Business-Type Activities in the Government-Wide Financial Statements. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for paper, printing, postage and utility costs. Costs for medical and life insurance and liability insurance are also accumulated in internal service funds. All of the County's internal service funds serve governmental rather than business-type functions and have been included with Governmental Activities in the Government-Wide Financial Statements.

Proprietary Fund Financial Statements provide the same type of information as the Governmental-Wide Statements, only in more detail. The Nursing Home Fund is considered a major fund of the County and is presented in a separate column in the Fund Financial Statements. Internal Service Funds are combined in a single aggregate presentation in the Proprietary Fund Financial Statements. Individual fund data for the Internal Service Funds is presented elsewhere in this report.

### *3. Fiduciary Funds*

The Fund Financial Statements also allow the government to address its Fiduciary Funds. While these funds represent trust or agent responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government-Wide Statements. These fiduciary funds are: County Collector Fund, Special Drainage Fund, Treasurer's Clearing Fund, Mobile Home Tax Fund, Tax Indemnity Fund, Tax Sale in Error Fund, Circuit Clerk Fund, Township Bridges Fund, Township Motor Fuel Tax Fund, Regional Superintendent of Schools, Nursing Home Residents' Fund, Tax Sale Redemption Fund and the Passport Account Fund.

The basic fiduciary fund financial statements can be found on pages 30 and 181-187 of this report.

### **C. Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in this report beginning on page 31.

### **D. Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide benefits to its' employees. Required supplementary information can be found on pages 58-63 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds, and internal service funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 100 through 187 of this report.

### **III. Financial Analysis of the County as a Whole**

In accordance with GASB Statement No. 34, a comparative analysis of government-wide information is presented. The current year comparative statements follows:

#### **GOVERNMENT-WIDE STATEMENTS**

##### **A. Net Assets**

The following table reflects the condensed Statement of Net Assets:

**Table 1**  
**Statement of Net Assets**

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total Primary Government</u>	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
Current and Other Assets	43,463,305	41,917,595	7,018,937	7,132,425	50,482,242	49,050,020
Capital Assets	<u>41,620,443</u>	<u>41,827,740</u>	<u>10,852,783</u>	<u>11,245,426</u>	<u>52,473,226</u>	<u>53,073,166</u>
<b>Total Assets</b>	<b><u>85,083,748</u></b>	<b><u>83,745,335</u></b>	<b><u>17,871,720</u></b>	<b><u>18,377,851</u></b>	<b><u>102,955,468</u></b>	<b><u>102,123,186</u></b>
Long-Term Liabilities	4,132,030	4,704,087	<u>7,504,628</u>	7,836,033	11,636,658	12,540,120
Other Liabilities	<u>15,996,032</u>	<u>15,093,162</u>	<u>828,630</u>	<u>966,660</u>	<u>16,824,662</u>	<u>16,059,822</u>
<b>Total Liabilities</b>	<b><u>20,128,062</u></b>	<b><u>19,797,249</u></b>	<b><u>8,333,258</u></b>	<b><u>8,802,693</u></b>	<b><u>28,461,320</u></b>	<b><u>28,599,942</u></b>
Net Assets:						
Invested in Capital Assets,						
Net of Debt	38,909,183	38,490,240	3,739,033	3,752,926	42,648,216	42,243,166
Restricted	8,772,734	8,276,346	246,689	252,625	9,019,423	8,528,971
Unrestricted	<u>17,273,769</u>	<u>17,181,500</u>	<u>5,552,730</u>	<u>5,569,607</u>	<u>22,826,499</u>	<u>22,751,107</u>
<b>Total Net Assets</b>	<b><u>64,955,686</u></b>	<b><u>63,948,086</u></b>	<b><u>9,538,452</u></b>	<b><u>9,575,158</u></b>	<b><u>74,494,138</u></b>	<b><u>73,523,244</u></b>

The County's combined net assets increased from \$73.5 million to \$74.5 million during 2004. All of this increase is attributable to governmental activities with the business-type activities having a slight decrease in net assets. The governmental increase is from an increase in sales tax revenues and intergovernmental operating grant revenues.

For more detailed information, see the Statement of Net Assets on Page 16 of the Comprehensive Annual Financial Report.

**Activities**

**1. Changes in Net Assets**

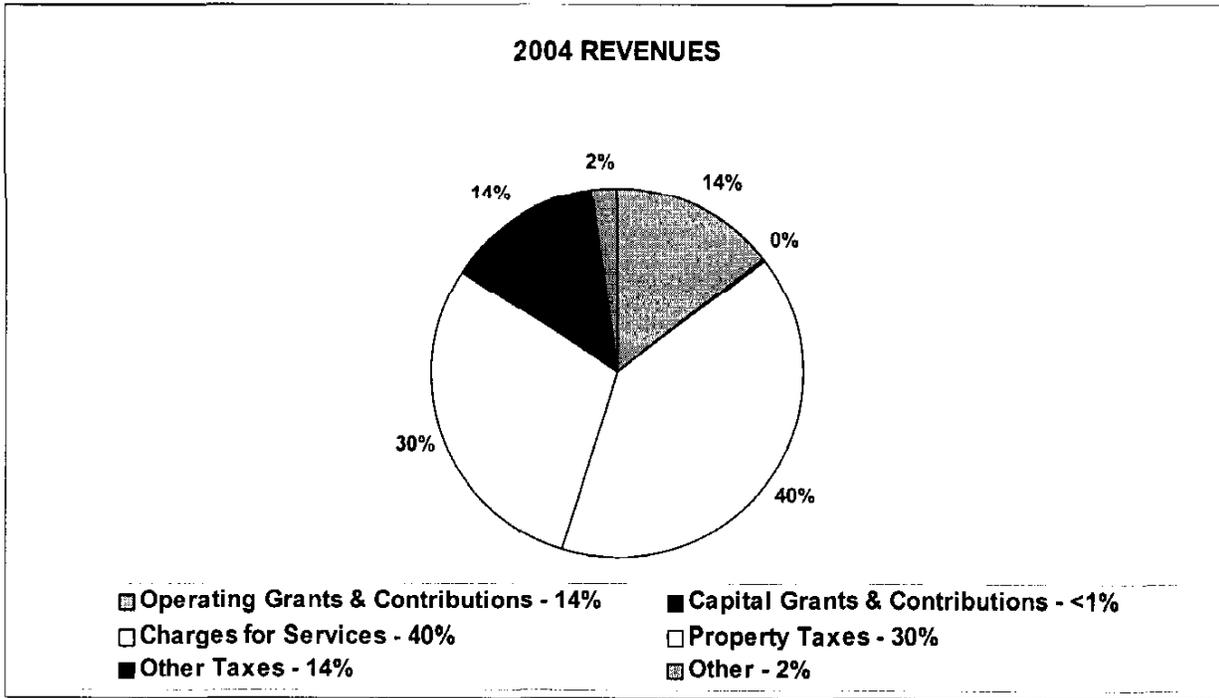
The following table summarizes the revenues and expenses of the County's activities:

**Table 2  
Changes in Net Assets  
For the Fiscal Year Ended November 30, 2004**

	Governmental Activities		Business Type Activities		Total Primary Government	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
<b>Revenues</b>						
Program Revenues:						
Charges to Services	7,878,505	7,954,505	9,921,607	9,490,936	17,800,112	17,445,441
Operating Grants and Contributions	6,458,073	5,878,431	0	0	6,458,073	5,878,431
Capital Grants and Contributions	146,827	158,351	0	0	146,827	158,351
General Revenues:						
Property Taxes	13,153,315	12,562,268	0	0	13,153,315	12,562,268
Other Taxes	6,032,248	5,127,280	0	0	6,032,248	5,127,280
Other	847,757	1,497,375	140,697	137,260	988,454	1,634,635
Contributions	<u>630,059</u>	<u>3,518,285</u>	<u>0</u>	<u>0</u>	<u>630,059</u>	<u>3,518,285</u>
<b>Total Revenues</b>	<u>35,146,784</u>	<u>36,696,495</u>	<u>10,062,304</u>	<u>9,628,196</u>	<u>45,209,088</u>	<u>46,324,691</u>
<b>Expenses</b>						
General Government	9,018,337	6,283,868	0	0	9,018,337	6,283,868
Public Safety	12,070,205	11,079,869	0	0	12,070,205	11,079,869
Highways and Streets	4,948,410	3,669,841	0	0	4,948,410	3,669,841
Health and Welfare	7,343,987	6,841,230	10,099,010	9,473,201	17,442,997	16,314,431
Culture and Recreation	631,019	510,481	0	0	631,019	510,481
Interest on Long Term Debt	<u>127,226</u>	<u>200,640</u>	<u>0</u>	<u>0</u>	<u>127,226</u>	<u>200,640</u>
<b>Total Expenses</b>	<u>34,139,184</u>	<u>28,585,929</u>	<u>10,099,010</u>	<u>9,473,201</u>	<u>44,238,194</u>	<u>38,059,130</u>
<b>Change in Net Assets</b>	<u>1,007,600</u>	<u>8,110,566</u>	<u>(36,706)</u>	<u>154,995</u>	<u>970,894</u>	<u>8,265,561</u>

## 2. Governmental Revenues

The following graph summarizes the County revenue activities:



For the fiscal year ended November 30, 2004, revenues totaled \$46.3 million. Revenues from the County's largest source of revenues of \$17 million come from the Charges for Services revenue. These dollars are generated from several areas of the County. The DeKalb County Nursing and Rehabilitation Center is the largest generator of Charges for Services Revenue for the County. The charges for services for 2004 for the Nursing Center were \$9.9 million compared with last year's \$9.5 million. Fines and fees from the court system and charges for services provided by the County Health Department are also part of the charges for services revenues. The second highest amount of revenues is Property Taxes. Property taxes support governmental activities including employee pension funds. Between 2003 and 2004, property tax revenues increased by 4.7%. The County's Property Tax Rate remained nearly unchanged at about .86 per \$100 of Equalized Assessed Valuation.

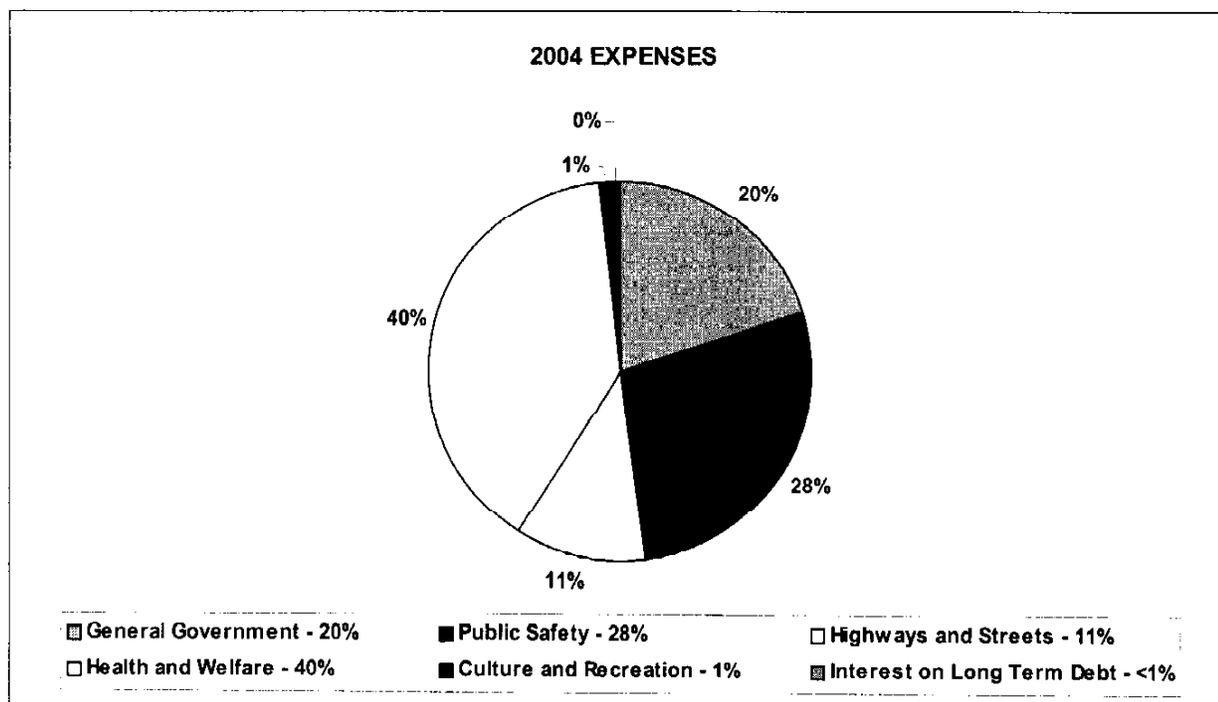
The other taxes classification includes a number of different revenue sources. Among those are sales tax, income tax, and replacement tax. The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the state with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated area is 1.25% percent. If the business is located within an incorporated area the percentage is .25 of one percent.

DeKalb County also receives sales tax dollars through an intergovernmental agreement with the City of DeKalb involving two developments that are former County Farm and Nursing Home sites located within the City of DeKalb. State-shared sales tax revenues in 2004 were \$3.2 million compared to \$2.9 million in 2003. This increase was created by the sharing of taxes through the intergovernmental agreement and additional stores opening in these shopping areas. The County Farm site sales tax revenues of 1.25 cents are received and distributed .75 of a cent into the Opportunity Fund, and the Nursing Home site sales tax revenues of 1.25 cent are received and distributed .75 of a cent into a designated account for future special projects. Each site also contributes .25 of a cent into the General Fund, and .25 of a cent into the Tollway Access Loan Fund to pay the loan from the Nursing Home and Rehab Center.

Income taxes are also shared by the state, but on a per-capita basis. Between 2003 and 2004 the County's income tax revenues increased by approximately \$35,000. This increase reflects the slight upturn in the national economic situation. Other revenue sources include operating grants and contributions which includes state salary reimbursements for assistant states attorneys and probation officers.

### 3. Governmental Expenses

The following graph summarizes the County expense activities:



DeKalb County's expenses amounted to a total of \$44 million in 2004. Health and Welfare expenses, the largest for the County relate to the Department of Public Health and the DeKalb County Nursing and Rehabilitation Center, which is the County's only Business-Type Activity. The Nursing Home charges for services expenses during 2004 were \$10 million compared with the 2003 expenses of \$9.4 million. Public Safety expenses, the next largest for the County at 28%, relate to the operations of the Sheriff's Department, which includes Communications and Corrections, as well as the Emergency Services Department and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney and Public Defender offices. Part of the increase in expenses during 2004 was the expenses by the Emergency Services Department in 2004 that were related to the preparedness training and equipment grant.

#### **IV. Financial Analysis of the County's Funds**

As of November 30, 2004, the governmental funds had a combined fund balance total of \$22,332,105 with \$9,586,932 with being unreserved. The unreserved amount of fund balance is broken down with \$3,495,924 in the General Fund, \$746,722 in the Public Building Maintenance Fund, \$2,174,265 negative balance that reflects the amount of loan payable to the DeKalb County Rehabilitation and Nursing Center loan from the Tollway Access Fund and \$7,518,551 in Other Governmental Funds that includes Capital Projects. The 2004 governmental funds balance reflects a \$600,000 increase over the prior year. This increase is partly due to a slight increase in property taxes and the increases in the sales and income taxes.

The General Fund increased this balance by \$1,088,217. This positive General Fund result was attributable primarily to the increase in sales tax dollars and intergovernmental grant dollars. Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, and obligations of the U.S. Treasury. The County Treasurer utilizes a competitive bidding system with local financial institutions to assure that the highest return possible is made on funds invested. DeKalb County earned interest revenue of \$481,048 on all governmental fund type investments for the year ended November 30, 2004. This reflects a slight decrease of \$17,800 for 2004.

The County Treasurer is an elected official charged with the responsibility and authority to handle the investments for the County. The Treasurer's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. All collateral on County deposits is held by a third party custodial bank in the County's name.

**V. General Fund Budgetary Highlights**

**Table 3  
For the Fiscal Year Ended November 30, 2004**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Taxes	9,930,000	9,930,000	10,444,460
Licenses & Permits	101,800	101,800	122,511
Other	<u>5,343,300</u>	<u>5,343,300</u>	<u>5,868,310</u>
<b>Total Revenues</b>	<u>15,375,100</u>	<u>15,375,100</u>	<u>16,435,281</u>
<b>EXPENDITURES AND TRANSFERS</b>			
Expenditures	15,036,800	15,664,300	14,704,314
Transfers Out	670,000	670,000	670,000
Transfers In	<u>(26,000)</u>	<u>(26,000)</u>	<u>(27,400)</u>
<b>Total Expenditures and Transfers</b>	<u>15,680,800</u>	<u>16,308,300</u>	<u>15,347,064</u>
<b>Change in Fund Balance</b>	<u>(305,700)</u>	<u>(933,200)</u>	<u>1,088,217</u>

As can be seen above, revenues exceeded the budget by \$1,059,881. This is attributable to the sales tax revenues and intergovernmental grant revenues that included a federal grant that was given to the Emergency Service Department in the amount of \$200,000 and the modest increase in the charges for services revenues.

The expenditure budget had to be amended during the year by \$627,000. There were several reasons for the amendment. An amendment was made for the \$300,000 Voluntary Action Center pass through grant from the Illinois Department of Transportation and \$200,000 for the Emergency Services federal grant. There was also a \$15,000 amendment made to the DeKalb County Clerk and Recorder Department for an Election grant. Sheriff's Correction's Department budget was also amended by \$55,000 to increase the line items for food and medical expense for inmates. The number of inmates continues to grow and the crowded conditions in the DeKalb County Jail have caused the Sheriff's Department to pay for housing inmates in adjoining County jail facilities.

**VI. Capital Assets**

The following schedule reflects the County's capital asset balances as of November 30, 2004:

**Table 4  
Capital Assets  
As of November 30, 2004**

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
Land & Land Right of Way	6,750,626	6,576,856		0	6,750,626	6,576,856
Buildings	21,372,529	21,236,343	12,176,529	12,176,529	33,549,058	33,412,872
Land Improvements	1,117,648	1,117,648	198,292	171,289	1,315,940	1,288,937
Vehicles	2,950,530	3,075,524	0	0	2,950,530	3,075,524
Furniture & Fixtures	0	0	795,886	795,857	795,886	795,857
Equipment	3,441,775	3,346,435	667,095	636,038	4,108,870	3,982,473
Infrastructure	30,009,849	28,780,621		0	30,009,849	28,780,621
Construction in Progress	<u>0</u>	<u>0</u>	<u>229,391</u>	<u>55,170</u>	<u>229,391</u>	<u>55,170</u>
Less:						
Accumulated Depreciation	<u>(24,022,514)</u>	<u>(22,305,687)</u>	<u>(3,214,410)</u>	<u>(2,589,457)</u>	<u>(27,236,924)</u>	<u>(24,895,144)</u>
<b>Total</b>	<u><u>41,620,443</u></u>	<u><u>41,827,740</u></u>	<u><u>10,852,783</u></u>	<u><u>11,245,426</u></u>	<u><u>52,473,226</u></u>	<u><u>53,073,166</u></u>

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$52.5 million (net of accumulated depreciation). This represents a decrease of \$.5 million from the November 30, 2003 amount of \$53 million. Almost \$400,000 of this amount is related to the business-type activity asset total. A slight increase in furniture and fixtures and equipment for the Nursing Center and Construction in Progress was offset by the much higher depreciation amounts.

Major capital assets events during 2004 included the following:

1. Major upgrade to Old State Road that included paving and relocating the intersection with Rt. 64 west of Sycamore.
2. Other large road projects that were completed in 2004 included Leland Road in southwest DeKalb County and Peace Road from Freed Road to Route 23.
3. Major repair and restoration of the stained glass windows in the historic courthouse.

4. Sheriff's Department creation of Evidence Area and Situation Room that will be used by the Major Crimes Task Force in DeKalb County as well as the DeKalb County Sheriff's Department.

Additional information on the County's capital assets can be found in Note 4.

**VII. Long-Term Debt**

As of November 30, 2004, the County had a total of \$9.825 million in bonded indebtedness outstanding. An original bond issue of \$11.8 million sold in 1997 by the DeKalb County Public Building Commission for the construction of a new Health Facility, now has \$9.5 million outstanding debt. These bonds were sold with an effective date of December 1, 1997, and will be retired in full on December 1, 2016. The County has abated 75% of its' property tax levy for debt service on these bonds every year and has used operating revenues from the DeKalb County Nursing and Rehabilitation Center to pay this abatement. The 2003 series bonds were issued for \$840,000 in alternative revenue bonds. This sale was a refunding of the original bond issues 1995A and 1995B. This three million bond issue was initially divided in thirds, and was for the construction of the Juvenile Detention Center in cooperation with Kane County, the Peace Road project around Sycamore, and the North First Street Road Project in the City of DeKalb. Revenue from sales tax receipts from retail outlets on the County Farm property is sufficient to retire this debt. The outstanding debt, attributable to this series at this time, is \$340,000. At the time these bonds were issued, the County received a bond rating of Aa and these bonds will be retired on December 1, 2004. Additional information on the County's long-term debt can be found in Note 5.

**Table 5  
Bonded Indebtedness  
As of November 30, 2004**

	<u>Governmental</u> <u>Activities</u>		<u>Business Type</u> <u>Activities</u>		<u>Total</u>	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>
General Obligation Bonds	340,000	840,000	0	0	340,000	840,000
Revenue Bonds	<u>2,371,250</u>	<u>2,497,500</u>	<u>7,113,750</u>	<u>7,492,500</u>	<u>9,485,000</u>	<u>9,990,000</u>
<b>Total</b>	<u><u>2,711,250</u></u>	<u><u>3,337,500</u></u>	<u><u>7,113,750</u></u>	<u><u>7,492,500</u></u>	<u><u>9,825,000</u></u>	<u><u>10,830,000</u></u>

Under the current state statutes, DeKalb County's general obligation bonded debt issuances are subject to a legal limitation based on 2.875 percent of total assessed value of real and personal property. That would allow the County to currently incur debt up to \$42,086,343. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. As of November 30, 2004 DeKalb County's net general obligation bonded debt was zero.

### **VIII. Economic Factors And Next Year's Budget Issues**

The taxable assessed valuation for the County grew by over eighty-eight million dollars from the previous year for a total of \$1,463,872,794. There is some concern that the commercial and industrial value only makes up about 22% of the property tax base which puts a lot of burden on residential property tax payers who make up 66% of the tax base. On-going efforts are in place, however, to bring increased economic development to the County which will help diversify that tax base.

One of the efforts the County uses is participation in the DeKalb County Economic Development Corporation. This partnership of private and public interests work together to facilitate economic development. Of all revenues generated by the DeKalb County Economic Development Corporation, only 43% comes from governmental contributions. This partnership has been successful over the years as we recognize that economic growth can be contagious and that regional efforts are important as many issues simply cannot be constrained by municipal boundaries and that various communities can and do benefit with growth in a nearby community.

The increase in the retail development of the County's property along with the intergovernmental sales tax sharing agreement with the City of DeKalb should continue to raise the sales tax income for the County each year.

As of this writing, the FY 2005 financial year is well underway. The next budget to be developed will be the FY 2006 budget. It will be discussed in the early fall of 2005 for the fiscal year beginning December 1, 2005. Budget issues that the County Board and County staff will be facing include the overcrowding issues at the jail. The County voters narrowly defeated (53%) a public safety tax of one half of one percent in March 2004 that would have provided the dollars for a jail expansion. This measure would have also provided programs for alternative and rehabilitative answers to reduce jail population and repeat offenders. These needs and the funding of them will be a focus for the County. Health insurance costs that were increased by 25% in January 2005 and pension costs for all employees will continue to be a major budget concern. The County also continues to fully comply with the Property Tax Extension Limitation Law (P-TELL) that was approved by the voters in April 1999. The challenge of providing the best services with the best staff and keeping costs in line with available revenues continues to be the goal of the County Board and the financial management of the County.

### **IX. Request for Information**

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Gary H. Hanson, Deputy County Administrator, DeKalb County Government, Finance Office, 200 N. Main Street, Sycamore, IL 60178.

## DEKALB COUNTY, ILLINOIS

## STATEMENT OF NET ASSETS

November 30, 2004

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
<b>ASSETS</b>			
Cash and investments	\$ 28,167,160	\$ 2,826,774	\$ 30,993,934
Receivables, net of allowance where applicable			
Property taxes	13,741,500	-	13,741,500
Accounts	2,498,738	1,001,669	3,500,407
Accrued interest	14,321	-	14,321
Other	104,191	-	104,191
Prepaid items	299,048	57,070	356,118
Inventory	-	11,451	11,451
Due from other governments	321,384	-	321,384
Restricted assets			
Cash and investments	82,230	246,689	328,919
Cash with paying agent	534,733	575,274	1,110,007
Advances to (from) other funds	(2,300,000)	2,300,000	-
Capital assets			
Not depreciated	6,750,626	229,391	6,980,017
Depreciated (net of accumulated depreciation)	34,869,817	10,623,392	45,493,209
<b>Total assets</b>	<b>85,083,748</b>	<b>17,871,710</b>	<b>102,955,458</b>
<b>LIABILITIES</b>			
Accounts payable	1,209,873	287,156	1,497,029
Accrued payroll	550,435	258,851	809,286
Accrued interest payable	62,233	177,774	240,007
Retainage payable	7,575	-	7,575
Claims payable	98,712	104,849	203,561
Flexible benefits payable	11,419	-	11,419
Deferred property taxes	13,741,500	-	13,741,500
Deferred revenue	297,627	-	297,627
Due to others	16,658	-	16,658
Noncurrent liabilities			
Due within one year	484,775	485,865	970,640
Due in more than one year	3,647,255	7,018,763	10,666,018
<b>Total liabilities</b>	<b>20,128,062</b>	<b>8,333,258</b>	<b>28,461,320</b>
<b>NET ASSETS</b>			
Investment in capital assets, net of related debt	38,909,193	3,739,033	42,648,226
Restricted for:			
Retirement	2,577,519	-	2,577,519
Public Building Commission	100,249	-	100,249
Working cash	200,000	-	200,000
Public safety	46,513	-	46,513
Health and welfare	1,760,336	-	1,760,336
Culture and recreation	191,275	-	191,275
Highways and streets	3,038,425	-	3,038,425
Debt service	858,407	246,689	1,105,096
Unrestricted	17,273,769	5,552,730	22,826,499
<b>TOTAL NET ASSETS</b>	<b>\$ 64,955,686</b>	<b>\$ 9,538,452</b>	<b>\$ 74,494,138</b>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2004

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants	Capital Grants
<b>PRIMARY GOVERNMENT</b>				
Governmental activities				
General government	\$ 9,018,337	\$ 1,972,840	\$ 446,929	\$ 6,488
Public safety	12,070,205	4,288,478	673,644	4,674
Highways and streets	4,948,410	459,245	1,506,971	-
Health and welfare	7,343,987	1,081,624	3,830,529	-
Culture and recreation	631,019	76,318	-	135,665
Interest	127,226	-	-	-
<b>Total governmental activities</b>	<b>34,139,184</b>	<b>7,878,505</b>	<b>6,458,073</b>	<b>146,827</b>
Business-type activities				
Nursing home	10,099,010	9,921,607	-	-
<b>Total business-type activities</b>	<b>10,099,010</b>	<b>9,921,607</b>	<b>-</b>	<b>-</b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 44,238,194</b>	<b>\$ 17,800,112</b>	<b>\$ 6,458,073</b>	<b>\$ 146,827</b>

	Net (Expense) Revenue and Change in Net Assets Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (6,592,080)	\$ -	\$ (6,592,080)
	(7,103,409)	-	(7,103,409)
	(2,982,194)	-	(2,982,194)
	(2,431,834)	-	(2,431,834)
	(419,036)	-	(419,036)
	(127,226)	-	(127,226)
	<u>(19,655,779)</u>	-	<u>(19,655,779)</u>
	-	(177,403)	(177,403)
	-	(177,403)	(177,403)
	<u>(19,655,779)</u>	<u>(177,403)</u>	<u>(19,833,182)</u>
General revenues			
Taxes			
Property	13,153,315	-	13,153,315
Replacement	423,200	-	423,200
Sales	4,557,026	-	4,557,026
Income	1,052,022	-	1,052,022
Other	113,997	-	113,997
Investment income	395,409	85,639	481,048
Miscellaneous	340,229	13,758	353,987
Loss on sale of capital assets	(1,878)	(4,794)	(6,672)
Contributions	630,059	46,094	676,153
Total	<u>20,663,379</u>	<u>140,697</u>	<u>20,804,076</u>
CHANGES IN NET ASSETS	1,007,600	(36,706)	970,894
NET ASSETS, DECEMBER 1	<u>63,948,086</u>	<u>9,575,158</u>	<u>73,523,244</u>
NET ASSETS, NOVEMBER 30	<u>\$ 64,955,686</u>	<u>\$ 9,538,452</u>	<u>\$ 74,494,138</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET  
GOVERNMENTAL FUNDS

November 30, 2004

	General	Public Building Maintenance	Health	Tollway Access Loan	Other Governmental Funds	Total Governmental Funds
Cash and investments	\$ 2,931,209	\$ 764,756	\$ 2,375,366	\$ 125,735	\$ 18,334,600	\$ 24,531,666
Receivables						
Property taxes	5,570,000	1,800,000	365,000	-	5,531,500	13,266,500
Accounts	1,551,853	2,800	569,078	-	339,703	2,463,434
Accrued interest	-	-	1,009	-	10,039	11,048
Other	94,070	-	-	-	10,121	104,191
Prepaid items	237,100	-	30,982	-	19,601	287,683
Due from other funds	-	-	1,000	-	40,828	41,828
Due from other governments	148,655	-	172,729	-	-	321,384
Advances to other funds	-	-	-	-	323,750	323,750
Restricted assets						
Cash and investments	-	82,230	-	-	-	82,230
Cash with paying agent	-	191,758	-	-	342,975	534,733
<b>TOTAL ASSETS</b>	<b>\$ 10,532,887</b>	<b>\$ 2,841,544</b>	<b>\$ 3,515,164</b>	<b>\$ 125,735</b>	<b>\$ 24,953,117</b>	<b>\$ 41,968,447</b>

ASSETS

LIABILITIES AND FUND BALANCES

	General	Public Building Maintenance	Health	Tollway Access Loan	Other Governmental Funds	Total Governmental Funds
<b>LIABILITIES</b>						
Accounts payable	\$ 507,633	\$ 11,256	\$ 101,556	\$ -	\$ 484,205	\$ 1,104,650
Accrued payroll	346,282	-	112,374	-	79,177	537,833
Interest payable	-	59,258	-	-	2,975	62,233
Retainage payable	-	-	-	-	7,575	7,575
Deferred property taxes	5,570,000	1,800,000	365,000	-	5,531,500	13,266,500
Other deferred revenues	320,244	-	13,175	-	161,632	495,051
Due to others	7,908	8,750	-	-	-	16,658
Due to other funds	41,000	828	-	-	-	41,828
Advances from other funds	-	-	-	2,300,000	323,750	2,623,750
Compensated absences payable - current	6,796	-	968	-	-	7,764
General obligation bonds payable	-	-	-	-	340,000	340,000
Revenue bonds payable	-	132,500	-	-	-	132,500
<b>Total liabilities</b>	<b>6,799,863</b>	<b>2,012,592</b>	<b>593,073</b>	<b>2,300,000</b>	<b>6,930,814</b>	<b>18,636,342</b>

	General	Public Building Maintenance	Health	Tollway Access Loan	Other Governmental Funds	Total Governmental Funds
<b>FUND BALANCES</b>						
Reserved for prepaid items	237,100	-	30,982	-	19,601	287,683
Reserved for notes receivable	-	-	-	-	10,121	10,121
Reserved for retirement	-	-	-	-	2,577,519	2,577,519
Reserved for land cash	-	-	-	-	9,788	9,788
Reserved for wetland mitigation	-	-	-	-	162,804	162,804
Reserved for specific purpose	-	-	-	-	28,471	28,471
Reserved for working cash	-	-	-	-	200,000	200,000
Reserved for advances to other funds	-	-	-	-	323,750	323,750
Reserved for debt service	-	82,230	-	-	452,427	534,657
Reserved for highways and streets	-	-	-	-	4,959,956	4,959,956
Reserved for health and welfare	-	-	2,891,109	-	1,759,315	4,650,424
Unreserved	-	-	-	-	-	-
Designated for special projects	-	376,342	-	-	-	376,342
Undesignated	-	-	-	-	-	-
General Fund	3,495,924	-	-	-	-	3,495,924
Special Revenue Funds	-	370,380	-	(2,174,265)	2,103,798	299,913
Capital Projects Funds	-	-	-	-	5,414,753	5,414,753
<b>Total fund balances</b>	<b>3,733,024</b>	<b>828,952</b>	<b>2,922,091</b>	<b>(2,174,265)</b>	<b>18,022,303</b>	<b>23,332,105</b>

<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 10,532,887</b>	<b>\$ 2,841,544</b>	<b>\$ 3,515,164</b>	<b>\$ 125,735</b>	<b>\$ 24,953,117</b>	<b>\$ 41,968,447</b>
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See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET ASSETS

November 30, 2004

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FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 23,332,105
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	41,597,308
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	390,763
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	(3,629,211)
The net assets of the internal service fund are included in the governmental activities in the statement of net assets	<u>3,264,721</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 64,955,686</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS

For the Year Ended November 30, 2004

	General	Public			Tollway Access Loan	Other Governmental Funds	Total Governmental Funds
		Building Maintenance	Health				
<b>REVENUES</b>							
Taxes	\$ 10,444,460	\$ 1,749,664	\$ 336,686	\$ -	\$ 6,130,822	\$ 18,661,632	
Licenses and permits	122,511	-	291,368	-	95,202	509,081	
Intergovernmental	1,028,604	-	3,757,319	125,735	2,464,948	7,376,606	
Charges for services	3,743,587	374,046	538,454	-	1,027,337	5,683,424	
Fines and forfeits	838,459	-	-	-	52,635	891,094	
Investment income	96,636	64,137	38,501	-	196,135	395,409	
Miscellaneous	161,024	52,500	9,182	-	784,887	1,007,593	
<b>Total revenues</b>	<b>16,435,281</b>	<b>2,240,347</b>	<b>4,971,510</b>	<b>125,735</b>	<b>10,751,966</b>	<b>34,524,839</b>	
<b>EXPENDITURES</b>							
Current							
General government	3,641,110	1,889,138	-	2,300,000	274,733	8,104,981	
Public safety	11,063,204	-	-	-	802,680	11,865,884	
Highways and streets	-	-	-	-	4,440,432	4,440,432	
Health and welfare	-	-	5,050,305	-	2,173,472	7,223,777	
Culture and recreation	-	-	-	-	535,284	535,284	
Debt service	-	255,000	-	-	346,550	601,550	
Capital outlay	-	-	-	-	1,151,575	1,151,575	
<b>Total expenditures</b>	<b>14,704,314</b>	<b>2,144,138</b>	<b>5,050,305</b>	<b>2,300,000</b>	<b>9,724,726</b>	<b>33,923,483</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,730,967</b>	<b>96,209</b>	<b>(78,795)</b>	<b>(2,174,265)</b>	<b>1,027,240</b>	<b>601,356</b>	

	General	Public Building Maintenance	Health	Tollway Access Loan	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 27,250	\$ 20,000	\$ 280,294	\$ -	\$ 1,621,599	\$ 1,949,143
Transfers (out)	(670,000)	-	-	-	(1,279,143)	(1,949,143)
Sale of capital assets	-	-	-	-	18,405	18,405
Total other financing sources (uses)	(642,750)	20,000	280,294	-	360,861	18,405
NET CHANGE IN FUND BALANCE	1,088,217	116,209	201,499	(2,174,265)	1,388,101	619,761
FUND BALANCES, DECEMBER 1	2,644,807	712,743	2,720,592	-	16,634,202	22,712,344
FUND BALANCES (DEFICITS), NOVEMBER 30	\$ 3,733,024	\$ 828,952	\$ 2,922,091	\$ (2,174,265)	\$ 18,022,303	\$ 23,332,105

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE  
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2004

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NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 619,761
Amounts reported for governmental activities in the statement activities are different because:	
Governmental funds report capital outlay as expenditures, however, they are capitalized and depreciated in the statement of activities	1,360,506
Contributions of capital assets are reported only in the statement of activities	630,059
The repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	474,324
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Depreciation	(2,151,726)
Increase in long-term compensated absences	(54,481)
Loss on disposal of capital assets	(38,486)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until available:	
Sales taxes	52,718
Charges for services	(35,260)
The change in net assets of certain activities of internal service funds is reported with governmental activities	<u>150,185</u>
CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 1,007,600</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS  
 PROPRIETARY FUNDS

November 30, 2004

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<b>CURRENT ASSETS</b>		
Cash and investments	\$ 2,826,774	\$ 3,635,494
Receivables		
Property taxes	-	475,000
Accounts	1,001,669	35,304
Accrued interest	-	3,273
Prepaid items	57,070	11,365
Inventory	11,451	-
Restricted assets		
Cash and investments	246,689	-
Cash with paying agent	575,274	-
	<u>4,718,927</u>	<u>4,160,436</u>
<b>OTHER ASSETS</b>		
Advance to other funds	<u>2,300,000</u>	-
<b>CAPITAL ASSETS</b>		
Not depreciated	229,391	-
Depreciated, net of accumulated depreciation	<u>10,623,392</u>	<u>23,135</u>
	<u>10,852,783</u>	<u>23,135</u>
Total capital assets	<u>10,852,783</u>	<u>23,135</u>
Total assets	<u>17,871,710</u>	<u>4,183,571</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS (Continued)  
 PROPRIETARY FUNDS

November 30, 2004

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 287,156	\$ 105,223
Accrued payroll	258,851	12,602
Claims payable	104,849	98,712
Flexible benefit payable	-	11,419
Deferred property taxes	-	475,000
Deferred revenue	-	193,339
Compensated absences payable	88,365	4,511
Liabilities payable from restricted assets		
Interest payable	177,774	-
Revenue bonds payable	397,500	-
	<u>1,314,495</u>	<u>900,806</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated absences payable	302,513	18,044
Revenue bonds payable	6,716,250	-
	<u>7,018,763</u>	<u>18,044</u>
<b>Total noncurrent liabilities</b>	<u>7,018,763</u>	<u>18,044</u>
<b>Total liabilities</b>	<u>8,333,258</u>	<u>918,850</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	3,739,033	23,135
Restricted for debt service	246,689	-
Unrestricted	5,552,730	3,241,586
	<u>5,552,730</u>	<u>3,241,586</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 9,538,452</u>	<u>\$ 3,264,721</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS  
 PROPRIETARY FUNDS

For the Year Ended November 30, 2004

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<b>OPERATING REVENUES</b>		
Charges for services	\$ 9,921,607	\$ 4,315,056
<b>OPERATING EXPENSES</b>		
Administration	838,654	-
Operations	8,255,607	4,636,412
Depreciation	630,451	7,651
Total operating expenses	9,724,712	4,644,063
<b>OPERATING INCOME (LOSS)</b>	<b>196,895</b>	<b>(329,007)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Property taxes	-	429,098
Investment income	85,639	49,492
Other income	13,758	602
Gain (loss) on disposal of capital assets	(4,794)	-
Interest expense	(374,298)	-
Total nonoperating revenues (expenses)	(279,695)	479,192
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS</b>	<b>(82,800)</b>	<b>150,185</b>
<b>CONTRIBUTIONS</b>	<b>46,094</b>	<b>-</b>
<b>CHANGE IN NET ASSETS</b>	<b>(36,706)</b>	<b>150,185</b>
<b>NET ASSETS, DECEMBER 1</b>	<b>9,575,158</b>	<b>3,114,536</b>
<b>NET ASSETS, NOVEMBER 30</b>	<b>\$ 9,538,452</b>	<b>\$ 3,264,721</b>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS

For the Year Ended November 30, 2004

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and users	\$ 10,121,003	\$ -
Receipts from interfund service transactions	-	4,336,589
Receipt of miscellaneous income	-	602
Payments to suppliers	(2,781,217)	(4,167,624)
Payments to employees	(6,388,101)	(428,261)
Net cash from operating activities	<u>951,685</u>	<u>(258,694)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Receipt of general property taxes	-	429,098
Advance to other funds	(2,300,000)	-
Net cash from noncapital financing activities	<u>(2,300,000)</u>	<u>429,098</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest paid on revenue bonds	(383,388)	-
Payment on revenue bonds	(378,750)	-
Payments for capital acquisition	(233,073)	-
Net cash from capital and related financing activities	<u>(995,211)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Receipt of interest	85,639	48,414
Net cash from investing activities	<u>85,639</u>	<u>48,414</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(2,257,887)</b>	<b>218,818</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	<b><u>5,906,624</u></b>	<b><u>3,416,676</u></b>
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	<b><u>\$ 3,648,737</u></b>	<b><u>\$ 3,635,494</u></b>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)  
 PROPRIETARY FUNDS

For the Year Ended November 30, 2004

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 196,895	\$ (329,007)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	630,451	7,651
Receipts of miscellaneous income	13,758	602
Receipts of donations	36,565	-
Effects of changes in operating assets and liabilities		
Accounts receivable	149,073	368,554
Prepaid expenses	7,210	642
Inventory	(672)	-
Accounts payable	(156,541)	4,951
Accrued payroll	39,963	1,661
Flexible benefits payable	-	(632)
Due to other funds	-	(368,000)
Claims payable	(12,362)	32,821
Deferred revenue	-	20,979
Compensated absences payable	47,345	1,084
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 951,685</b>	<b>\$ (258,694)</b>
<b>NONCASH TRANSACTIONS</b>		
Contribution of capital assets	\$ 9,529	\$ -

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

November 30, 2004

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ 3,848,559
Receivables	
Accounts	95,158
Accrued interest	<u>2,048</u>
 Total assets	 <u>3,945,765</u>
<b>LIABILITIES</b>	
Due to others	<u>3,945,765</u>
 Total liabilities	 <u><u>\$ 3,945,765</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2004

---

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of DeKalb County, Illinois (the County), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

a. Reporting Entity

The County was incorporated under the laws of the State of Illinois in 1837 and operates under an elected twenty-four member County Board. As required by generally accepted accounting principles, these financial statements present DeKalb County, Illinois (the primary government), and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

b. Component Units

Blended Component Units

The DeKalb County Forest Preserve District (DCFPD) operates and maintains the public forest preserves in the County. Although it is legally separate from the County, the DCFPD is reported as if it were part of the primary government because the governing board of the DCFPD is composed entirely of the DeKalb County Board serving ex-officio. The operations of the DCFPD for the fiscal year ended November 30, 2004, are included in the financial statements as a blended component.

The DeKalb County Public Building Commission (PBC) is governed by a five-member board appointed by the County Board. Although it is legally separate from the County, the PBC is reported as if it were part of the primary government because its sole purpose is to finance, construct and maintain the County's public buildings.

Separate financial statements for these component units may be obtained at:

DeKalb County Finance Office  
200 North Main Street  
Sycamore, IL 60178

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting

The accounts of the County are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental, proprietary, and fiduciary.

Governmental funds are used to account for all or most of a County's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds), the servicing of general long-term debt (debt service fund) and the management of funds held in trust that can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The County's fiduciary funds consist of agency funds which are used to account for assets that the County holds on behalf of others as their agent.

Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds*, the County has chosen to apply all GASB pronouncements as well as those pronouncements of the Financial Accounting Standards Board (FASB) issued on or before November 30, 1989 to account for its enterprise funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the County. The effect of material inter-fund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

The County reports the following major governmental funds:

The General Fund accounts for the resources devoted to finance the services traditionally associated with local government. Any other activity for which a special fund has not been created is accounted for in the General Fund.

The Public Building Maintenance Fund accounts for the revenues and expenditures associated with the maintenance of County buildings.

The Health Fund accounts for revenues and expenditures associated with providing public health services to the citizens of the County.

The Tollway Access Loan Fund accounts for money paid to the City of DeKalb for tollway interchange improvements, in exchange for additional sales tax revenues from the City on certain property with the County.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Government-Wide and Fund Financial Statements (Continued)

The County reports the following major enterprise funds:

The Nursing Home Fund is used to account for the revenues and expenses associated with the operation of the County Nursing Home.

The County reports the following internal service funds:

The Facilities Management Office Fund is used to account for the revenues and expenses associated with the maintenance and operation of County buildings. The Medical Insurance Fund is used to account for revenues and expenses related to the County's employee health plan. The Tort and Liability Fund is used to account for the revenues and expenses associated with providing for the County's worker's compensation, unemployment, property and liability self-insurance programs.

The County reports the following permanent funds:

The Working Cash Fund is used to account for monies used to provide temporary loans to operating funds during periods of diminished revenue.

The County reports a variety of agency funds as fiduciary funds to account for assets held by County officials on behalf of others.

e. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Nonoperating revenue/expenses are incidental to the operations of these funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Measurement Focus, Basis of Accounting, and Financial Statement Presentation  
(Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County recognizes property taxes when they become both measurable and available in the year intended to finance. A sixty day availability period is used for revenue recognition for most other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt is recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year (i.e., December 1).

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales and motor fuel taxes, collected and held by the state at year end on behalf of the County also are recognized as revenue. Fines and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidelines. Monies that are virtually unrestricted as to purpose of expenditure, which are usually revocable only for failure to comply with prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier if the susceptible-to-accrual criteria are met.

The County reports deferred revenue on its financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" or "earned" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the financial statements and revenue is recognized.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the County's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with maturity greater than one year at time of purchase, if any, are stated at fair value. Non-negotiable certificates of deposit and all other investments are reported at cost.

Cash with Paying Agent

Cash with paying agent represents funds on deposit with the County's and the PBC's paying agent for the bond and interest payments due December 1.

g. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds". Short-term interfund loans, if any, are also classified as "due from other funds" or "due to other funds". Long-term interfund loans, if any, are classified as "advances from other funds" and "advances to other funds".

h. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses. The prepaid items in the general fund are prepaid boarding fees at another County's correctional facilities.

i. Inventories

Inventories are valued at cost, which approximates market, using the average cost method.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Restricted Assets

Restricted assets include cash with paying agents for debt payments due December 1, 2004 and unspent bond proceeds, if any, based on certain bond covenants, are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only for specified purposes indicated in the bond ordinances.

k. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, right of ways, bridges, storm sewer), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as individual assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year, except for infrastructure, where the cost must be greater than \$20,000, computers, where the cost must be greater than \$30,000, and land improvements, where the cost must be greater than \$50,000. The DeKalb County Nursing Home, an enterprise fund, uses a threshold of \$500. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Capital assets are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	40
Improvements	8-20
Equipment, furniture and fixtures	3-25
Vehicles	7-20
Infrastructure	15-50

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Compensated Absences

County employees are entitled to vacation/sick leave based on their length of employment. Vacation/sick leave either vests or accumulates and is accrued when earned.

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of November 30, 2004 but have yet to be paid out is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. At November 30, 2004, the general fund and health fund have short-term compensated absences liabilities. Vested or accumulated vacation/sick leave is recorded as an expense and liability of the proprietary funds at all levels and governmental activities at the government-wide level as the benefits accrue to employees.

In accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave benefits that is estimated to be taken as "terminal leave" prior to retirement.

m. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type financial statements. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Fund Equity/Net Assets

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose. Invested in capital assets, net of related debt is the net cost (book value) of the capital assets, less the principal of any long-term debt outstanding that was issued to construct, purchase or otherwise acquire the capital asset.

o. Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used and reimbursements, are reported as transfers.

p. Patient Service Revenue

Patient service revenue is reported at the estimated net realizable amounts from resident, third-party payors and others for services rendered.

Revenue under third-party payor agreements is subject to audit and retroactive adjustment. Provisions for estimated third-party payor settlements are provided in the period the related services are rendered. Differences between the estimated amounts accrued and interim and final settlements are reported in operations in the year of settlement.

2. DEPOSITS AND INVESTMENTS

The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the County's funds. The primary government's cash on hand of \$9,015 has been excluded from the amounts shown below.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

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

a. Deposits

At year-end the carrying amount of the County's deposits totaled \$34,534,843 and the bank balances totaled \$35,086,388. The bank balances can be categorized as follows:

	<u>Bank Balances</u>
Category 1	
Deposits covered by federal depository insurance or by collateral held by the County, or its agent, in the County's name.	\$ 34,901,526
Category 2	
Deposits covered by collateral held by the pledging financial institution's trust department, or by its agent, in the County's name.	-
Category 3	
Deposits covered by collateral held by the pledging financial institution, or its trust department, or its agent but not in the County's name, and deposits which are uninsured and uncollateralized.	<u>184,862</u>
<b>TOTAL DEPOSITS</b>	<u><u>\$ 35,086,388</u></u>

b. Investments

The County's investments are categorized to give an indication of the level of custodial credit risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name, and uninsured, unregistered investments held by the counterparty in the County's name.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

At year end, the County's investment balances were as follows:

	<u>Total</u>
* Cash with paying agent held in trust (Money Market Mutual Fund)	\$ 1,110,007
* Mutual Funds	<u>627,554</u>
<b>TOTAL INVESTMENTS</b>	<b>\$ <u>1,737,561</u></b>

\* (Not subject to risk categorization)

3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2003 attached as an enforceable lien on January 1, 2003, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills were prepared by the County and issued on or about May 1, 2004, and were payable in two installments on or about June 1, 2004 and September 1, 2004. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy to reflect actual collection experience.

The County has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2004 tax levy has been recorded as a receivable and deferred revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2004 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 5,322,944	\$ 149,175	\$ -	\$ 5,472,119
Land right of way	1,253,912	24,595	-	1,278,507
Total capital assets not being depreciated	<u>6,576,856</u>	<u>173,770</u>	<u>-</u>	<u>6,750,626</u>
Capital assets being depreciated				
Land improvements	1,117,648	-	-	1,117,648
Buildings and improvements	21,236,343	136,186	-	21,372,529
Vehicles	3,075,524	269,822	394,816	2,950,530
Equipment	3,346,435	164,229	68,889	3,441,775
Infrastructure	28,780,621	1,229,228	-	30,009,849
Total capital assets being depreciated	<u>57,556,571</u>	<u>1,799,465</u>	<u>463,705</u>	<u>58,892,331</u>

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
<b>GOVERNMENTAL ACTIVITIES (Continued)</b>				
Less accumulated depreciation for				
Land improvements	\$ 366,213	\$ 57,735	\$ -	\$ 423,948
Buildings and improvements	7,349,444	551,410	-	7,900,854
Vehicles	1,595,116	295,369	388,424	1,502,061
Equipment	1,892,012	190,857	39,396	2,043,473
Infrastructure	11,102,902	1,064,007	14,731	12,152,178
Total accumulated depreciation	22,305,687	2,159,378	442,551	24,022,514
Total capital assets being depreciated, net	35,250,884	(359,913)	21,154	34,869,817
<b>GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET</b>	<b>\$41,827,740</b>	<b>\$ (186,143)</b>	<b>\$ 21,154</b>	<b>\$41,620,443</b>
	Beginning Balance	Increases	Decreases	Ending Balance
<b>BUSINESS-TYPE ACTIVITIES</b>				
Capital assets not being depreciated				
Construction in progress	\$ 55,170	\$ 176,488	\$ 2,267	\$ 229,391
Total capital assets not being depreciated	55,170	176,488	2,267	229,391
Capital assets being depreciated				
Improvements	171,289	27,003	-	198,292
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	795,857	4,891	4,862	795,886
Equipment	636,038	36,486	5,429	667,095
Total capital assets being depreciated	13,779,713	68,380	10,291	13,837,802
Less accumulated depreciation for				
Improvements	29,168	13,188	-	42,356
Buildings	1,789,546	485,184	-	2,274,730
Furniture and fixtures	313,098	80,895	880	393,113
Equipment	457,645	51,184	4,618	504,211
Total accumulated depreciation	2,589,457	630,451	5,498	3,214,410
Total capital assets being depreciated, net	11,190,256	(562,071)	4,793	10,623,392
<b>BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET</b>	<b>\$11,245,426</b>	<b>\$ (385,583)</b>	<b>\$ 7,060</b>	<b>\$10,852,783</b>

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 223,527
Public safety	360,893
Health and welfare	189,862
Culture and recreation	32,174
Highway and streets	<u>1,352,922</u>
 TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	 <u>\$ 2,159,378</u>

5. LONG-TERM DEBT

The following is a summary of changes in long-term liabilities during the fiscal year:

	Balances December 1	Additions	Reductions	Balances November 30	Current Portion
Governmental activities					
Compensated absences	\$ 1,366,587	\$ 123,666	\$ 69,473	\$ 1,420,780	\$ 12,275
General obligation bonds					
\$840,000 Series 2003 - General Obligation Refunding Bonds	840,000	-	500,000	340,000	340,000
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	2,497,500	-	126,250	2,371,250	132,500
 TOTAL GOVERNMENTAL ACTIVITIES	 <u>\$ 4,704,087</u>	 <u>\$ 123,666</u>	 <u>\$ 695,723</u>	 <u>\$ 4,132,030</u>	 <u>\$ 484,775</u>
Business-type activities					
Compensated absences	\$ 343,533	\$ 47,345	-	\$ 390,878	\$ 88,365
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	7,492,500	-	378,750	7,113,750	397,500
 TOTAL BUSINESS-TYPE ACTIVITIES	 <u>\$ 7,836,033</u>	 <u>\$ 47,345</u>	 <u>\$ 378,750</u>	 <u>\$ 7,504,628</u>	 <u>\$ 485,865</u>

The governmental activities above includes the compensated absences related to the internal service funds.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending November 30	General Obligation Bonds Payable	
	Series 2003	
	Principal*	Interest
2005	\$ 340,000	\$ 2,975

The principal and interest payment due December 1, 2004 have been recorded as a current liability in the debt service fund as cash was transferred to the paying agent prior to November 30, 2004. The outstanding bonds mature serially December 1, 2003 through December 1, 2004 with interest rates ranging from 1.55% - 1.75%.

Lease Obligations

During fiscal year 1998, the County entered into a lease agreement with the DeKalb County Public Building Commission (PBC) for the construction of a combined nursing home/health department complex. In order to finance the project, the County contributed \$4,750,000 and the PBC issued \$11,800,000 Lease Revenue bonds, Series 1997, dated December 1, 1997. The bonds are due serially in annual installments ranging from \$425,000 - \$980,000 each December 1, through December 1, 2016. Interest is payable semi-annually, each June 1 and December 1, at rates ranging from 4.70% - 5.20%. The bonds are secured by annual lease payments from the County, which are due each November 1.

Since the PBC is a blended component unit, the lease payable/receivable between the PBC and the County has been eliminated and the series 1997 lease revenue bonds have been reported as a liability of the County, payable 25% from the Public Building Maintenance Fund (governmental activities) and 75% from the County Nursing Home (business-type activities).

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

Debt service to maturity on the revenue bonds and the lease payments are as follows:

Fiscal Year	Principal*	Interest	Total
2005	\$ 560,000	\$ 448,624	\$ 1,008,624
2006	585,000	421,743	1,006,743
2007	615,000	393,664	1,008,664
2008	645,000	364,143	1,009,143
2009	675,000	333,184	1,008,184
2010	710,000	300,109	1,010,109
2011	750,000	264,609	1,014,609
2012	790,000	227,109	1,017,109
2013	835,000	187,214	1,022,214
2014	880,000	144,420	1,024,420
2015	930,000	99,320	1,029,320
2016	980,000	50,960	1,030,960
<b>TOTAL</b>	<b>\$ 8,955,000</b>	<b>\$ 3,235,099</b>	<b>\$ 12,190,099</b>

\* Note, the principal payment of \$530,000 due December 1, 2004 has been excluded from this table as it is reported as cash with paying agent and current bonds/interest payable at November 30, 2004.

Lease payment schedule to the PBC are as follows:

Fiscal Year	Lease Payments
2005	\$ 1,020,183
2006	1,017,703
2007	1,018,903
2008	1,018,663
2009	1,016,646
2010	1,017,358
2011	1,020,858
2012	1,022,161
2013	1,025,816
2014	1,026,870
2015	1,030,140
2016	1,030,480
Total lease payments	12,265,781
Less interest and lease expenses	3,310,781
<b>NET LEASE RECEIVABLE</b>	<b>\$ 8,955,000</b>

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at November 30, 2004 consist of the following:

	<u>Due From</u>	<u>Due To</u>
General		
Health	\$ -	\$ 1,000
Nonmajor Governmental	-	40,000
Health		
General	1,000	-
Public Building Maintenance		
Nonmajor Governmental	-	828
Nonmajor Governmental		
General	40,000	-
Public Building Maintenance	828	-
	<u>40,000</u>	<u>-</u>
TOTAL	<u>\$ 41,828</u>	<u>\$ 41,828</u>

The purposes of the significant Due To/Due From other funds are as follows:

- \$40,000 due to the GIS Development Fund from the General Fund: grant monies deposited in the General Fund are related to the GIS Development Fund. This Due To/Due From will be repaid within one year.

Advances From/To Other Funds at November 30, 2004 consisted of the following:

	<u>Advance To</u>	<u>Advance From</u>
Tollway Access Loan	\$ 2,300,000	\$ -
Nursing Home	-	2,300,000
Nonmajor Governmental	323,750	-
Nonmajor Governmental	-	323,750
	<u>323,750</u>	<u>-</u>
TOTAL	<u>\$ 2,623,750</u>	<u>\$ 2,623,750</u>

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

During the fiscal year 2002, the Debt Service fund advanced the Forest Preserve District Fund \$323,750 to be repaid in future years.

During the fiscal year 2004, the Nursing Home Fund advanced the Tollway Access Loan Fund \$2,300,000, which it paid to the City of DeKalb as part of an intergovernmental agreement for tollway interchange improvements. The amount will be repaid in future years with sales tax revenue received from the City of DeKalb.

Transfers to/from other funds at November 30, 2004 consist of the following:

	Transfer From	Transfer To
General:		
Health	\$ -	\$ 245,000
Nonmajor Governmental	27,250	425,000
Public Building Maintenance		
Nonmajor Governmental	-	20,000
Health		
General	245,000	-
Nonmajor Governmental	-	35,294
Nonmajor Governmental		
Health	35,294	-
General	425,000	27,250
Public Building Maintenance	20,000	-
Nonmajor Governmental	1,196,599	1,196,599
TOTAL	<u>\$ 1,949,143</u>	<u>\$ 1,949,143</u>

6. INTERFUND ASSETS/LIABILITIES (Continued)

The purposes of the significant Transfers In/Out are as follows:

- \$245,000 - This transfer was made from the General Fund to the Health Fund for retirement expenditures. This transfer will not be repaid.
- \$425,000 - \$418,000 was transferred from the General Fund to the Special Projects Fund (nonmajor governmental fund) to purchase vehicles. \$7,000 was transferred from the General Fund to the History Room Fund (nonmajor governmental fund) for other miscellaneous items. The transfers will not be repaid.
- \$1,196,599 - This transfer consists of payments of \$275,000 from the County Motor Fuel Tax Fund to the Highway Fund for equipment rental, \$395,093 from the Debt Service Fund to the Highway Fund to repay a loan, \$264,927 from the Debt Service Fund to the County Motor Fuel Tax Fund to repay a loan, \$200,000 from the Special Projects Fund to the Asset Replacement Fund to establish the new fund, and \$61,579 of various other minor transfers within the nonmajor governmental funds. These transfers will not be repaid.

7. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for general liability, workers compensation and other risks accounted for in the Tort and Liability Insurance Fund (an internal service fund). The County has also purchased property insurance. Excess workers compensation coverage policies were purchased for the policy year ended November 30, 2002. However, these were not renewed for the years ended November 30, 2003 or 2004.

The County is also exposed to risks of loss relating to medical insurance claims of its employees. The County has established a Medical Insurance Fund (an internal service fund) to account for its medical insurance claims. Each participating fund makes payments to the Medical Insurance Fund for amounts which are actuarially determined. Such payments are displayed on the fund financial statements as revenues and expenditures/expenses (interfund service transactions). Effective January 1, 2003, the County discontinued its self-insurance program for employee health benefits and instead purchased third party indemnity insurance to limit its exposure. Accordingly, there is no liability for health claims payable at November 30, 2004.

For insured programs, there have been no significant reductions in insurance coverage other than noted above for the excess workers compensation policies. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT (Continued)

Claims payable, including claims incurred, but not reported, are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims payable are recorded in the Tort and Liability Insurance Fund and the Nursing Home Fund at November 30, 2004.

Changes in the Self-Insurance Fund's medical and worker's compensation claims payable in fiscal year 2004 and 2003 were:

Fiscal Year Ending November 30	Beginning of Fiscal Year Liability	Current-Year Claims and Changes in Estimates	Claims Paid	Balance Fiscal Year End
2003	\$ 656,479	\$ 436,160	\$ 909,537	\$ 183,102
2004	183,102	116,321	95,862	203,561

8. CONTINGENT LIABILITIES

a. Litigation

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's attorney that resolution of these matters will not have a material adverse effect on the financial condition of the County.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

c. Property Tax Appeals

The County currently has various property tax appeals pending in front of the Property Tax Appeal Board. The outcome of these appeals is uncertain at this time. In the event the County does not prevail, property taxes collected from these property owners would need to be refunded.

9. EMPLOYEE RETIREMENT SYSTEMS

In addition to providing pension benefits, the County has elected to provide certain health care benefits for some retired employees. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County. Retiree participants electing those benefits are required to contribute \$294-\$404, monthly, for single coverage and \$926, monthly, for family coverage. The cost of retiree health care is recognized as an expenditure as claims are paid. For the fiscal year those costs totaled \$269,177 and contributions made by retiree participants totaled \$95,246. The number of retiree participants averaged 15 monthly, with 16 retiree participants at November 30, 2004.

The County contributes to three agent-multiple employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF - County), Illinois Municipal Retirement Fund (IMRF - Forest Preserve District) and the Sheriff's Law Enforcement Personnel (also administered by IMRF). The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

a. Plan Descriptions

Illinois Municipal Retirement Fund (County)

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution for the year ended December 31, 2004 was 0.95% of covered payroll.

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Forest Preserve District)

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution for the year ended December 31, 2004 was 11.98% of covered payroll.

Sheriff's Law Enforcement Personnel

Sheriff's Law Enforcement Personnel (SLEP) having accumulated at least 20 years of SLEP service and terminating IMRF participation or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service up to 20 years, 2% of their final earnings rate for the next 10 years of credited service and 1% for each year thereafter. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois compiled statute. Participating members are required to contribute 6.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution for the year ended December 31, 2004 was 14.54% of covered payroll.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Actuarial Valuation Date	December 31, 2002	December 31, 2002	December 31, 2002
Actuarial Cost Method	Entry-age Normal	Entry-age Normal	Entry-age Normal
Asset Valuation Method	5 Year Smoothed Market	5 Year Smoothed Market	5 Year Smoothed Market
Amortization Method	Level Percentage of Payroll	Level Percentage of Payroll	Level Percentage of Payroll
Amortization Period	28 Years, Closed	28 Years, Closed	28 Years, Closed
Significant Actuarial Assumptions			
a) Rate of return on present and future assets	7.50% Compounded Annually	7.50% Compounded Annually	7.50% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	4.00% Compounded Annually	4.00% Compounded Annually
c) Additional projected salary increases - seniority/merit	.40 to 11.60%	.40 to 11.60%	.40 to 11.60%

Employer annual pension cost (APC), actual contributions and the net pension obligation (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs (Continued)

	Calendar Year	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2002	\$ 713,375	\$ 17,049	\$ 482,757
	2003	113,686	18,423	564,077
	2004	130,945	24,951	651,248
Actual contribution	2002	\$ 713,375	\$ 17,049	\$ 482,757
	2003	113,686	18,423	564,077
	2004	130,945	24,951	651,248
Percentage of APC contributed	2002	100.00%	100.00%	100.00%
	2003	100.00%	100.00%	100.00%
	2004	100.00%	100.00%	100.00%
NPO	2002	\$ -	\$ -	\$ -
	2003	-	-	-
	2004	-	-	-

10. RELATED ORGANIZATIONS

The County's officials are also responsible for appointing the members of the boards of other organizations; however, the County's accountability for these organizations does not extend beyond making the appointments as specified by State Statute, local statute or the organization's by-laws. The Board Chairman and/or the Board of DeKalb County appoint the board members of the following organizations:

- DeKalb County Nursing Home Foundation
- Emergency Telephone Service Board
- Metropolitan Exposition, Auditorium and Office Building Authority
- Natural Resources Education Foundation Board
- DeKalb County Cooperative Extension Board
- Housing Authority of DeKalb County
- Fairdale Street Lighting District
- DeKalb Sanitary District
- Various fire protection districts within DeKalb County
- Various cemetery associations within DeKalb County
- Various drainage districts within DeKalb County

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 9,930,000	\$ 9,930,000	\$ 10,444,460
Licenses and permits	101,800	101,800	122,511
Intergovernmental	535,500	535,500	1,028,604
Charges for services	3,614,600	3,614,600	3,743,587
Fines and forfeits	960,000	960,000	838,459
Investment income	111,000	111,000	96,636
Miscellaneous	122,200	122,200	161,024
Total revenues	<u>15,375,100</u>	<u>15,375,100</u>	<u>16,435,281</u>
<b>EXPENDITURES</b>			
General government	3,657,800	3,972,800	3,641,110
Public safety	11,379,000	11,691,500	11,063,204
Total expenditures	<u>15,036,800</u>	<u>15,664,300</u>	<u>14,704,314</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>338,300</u>	<u>(289,200)</u>	<u>1,730,967</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Working Cash Fund	1,000	1,000	2,250
Retirement Fund	25,000	25,000	25,000
Transfers (out)			
Health Fund	(245,000)	(245,000)	(245,000)
History Room Fund	(7,000)	(7,000)	(7,000)
Special Projects Fund	(418,000)	(418,000)	(418,000)
Total other financing sources (uses)	<u>(644,000)</u>	<u>(644,000)</u>	<u>(642,750)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (305,700)</u>	<u>\$ (933,200)</u>	1,088,217
<b>FUND BALANCE, DECEMBER 1</b>			<u>2,644,807</u>
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 3,733,024</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PUBLIC BUILDING MAINTENANCE FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,746,000	\$ 1,746,000	\$ 1,749,664
Charges for services			
Reimbursement from other governments	370,000	370,000	374,046
Investment income	76,000	76,000	64,137
Miscellaneous income	52,500	52,500	52,500
	<hr/>		
Total revenues	2,244,500	2,244,500	2,240,347
<hr/>			
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Building maintenance	1,636,000	1,636,000	1,614,138
Rent	255,000	255,000	255,000
Renewal and replacement program	250,000	250,000	250,000
Emergency services	25,000	25,000	25,000
	<hr/>		
Total expenditures	2,166,000	2,166,000	2,144,138
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	78,500	78,500	96,209
<hr/>			
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	20,000
	<hr/>		
Total other financing sources (uses)	-	-	20,000
<hr/>			
NET CHANGE IN FUND BALANCE	\$ 78,500	\$ 78,500	116,209
<hr/>			
FUND BALANCE, DECEMBER 1			712,743
			<hr/>
FUND BALANCE, NOVEMBER 30			\$ 828,952
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 577,700	\$ 336,400	\$ 336,686
Licenses and permits	156,300	296,000	291,368
Intergovernmental	3,366,300	3,366,300	3,757,319
Charges for services	665,300	665,300	538,454
Investment income	38,000	38,000	38,501
Miscellaneous	4,000	4,000	9,182
Total revenues	<u>4,807,600</u>	<u>4,706,000</u>	<u>4,971,510</u>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	3,816,100	3,816,100	3,563,109
Capital improvements	228,000	228,000	216,213
Commodities and services	991,100	991,100	1,010,847
Supplies and materials	285,500	285,500	260,136
Total expenditures	<u>5,320,700</u>	<u>5,320,700</u>	<u>5,050,305</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(513,100)</u>	<u>(614,700)</u>	<u>(78,795)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General Fund	17,600	245,000	245,000
Solid Waste Program Fund	12,000	12,000	12,000
Animal Control Fund	125,800	-	-
Senior Services Fund	25,000	25,000	23,294
Total other financing sources (uses)	<u>180,400</u>	<u>282,000</u>	<u>280,294</u>
NET CHANGE IN FUND BALANCE	<u>\$ (332,700)</u>	<u>\$ (332,700)</u>	201,499
FUND BALANCE, DECEMBER 1			<u>2,720,592</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 2,922,091</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TOLLWAY ACCESS LOAN FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ 125,735
Total revenues	-	-	125,735
<b>EXPENDITURES</b>			
General government			
Intergovernmental	-	2,300,000	2,300,000
Total expenditures	-	2,300,000	2,300,000
NET CHANGE IN FUND BALANCE	\$ -	\$ (2,300,000)	(2,174,265)
FUND BALANCE, DECEMBER 1			-
FUND BALANCE (DEFICIT), NOVEMBER 30			\$ (2,174,265)

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS  
 ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

November 30, 2004

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) - Entry Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) As a Percentage of Covered Payroll (4) / (5)
1999	\$ 22,961,520	\$ 19,676,002	116.70%	\$ (3,285,518)	\$ 9,418,091	(34.89%)
2000	26,577,717	21,479,396	123.74%	(5,098,321)	9,978,474	(51.09%)
2001	28,352,975	23,174,741	122.34%	(5,178,234)	10,922,427	(47.41%)
2002	27,395,239	24,625,601	111.25%	(2,769,638)	11,889,587	(23.29%)
2003	28,596,633	27,352,038	104.55%	(1,244,595)	12,493,009	(9.96%)
2004	29,112,550	30,843,353	94.39%	1,730,803	13,783,687	12.56%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS  
 ILLINOIS MUNICIPAL RETIREMENT FUND - FOREST PRESERVE DISTRICT

November 30, 2004

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
1999	\$ 495,891	\$ 510,738	97.09%	\$ 14,847	\$ 162,229	9.15%
2000	578,380	580,665	99.61%	2,285	173,210	1.32%
2001	630,347	652,518	96.60%	22,171	182,336	12.16%
2002	625,761	737,351	84.87%	111,590	192,212	58.06%
2003	666,568	801,236	83.19%	134,668	195,157	69.00%
2004	686,020	908,523	75.51%	222,503	208,269	106.83%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS  
 SHERIFF'S LAW ENFORCEMENT PERSONNEL

November 30, 2004

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) - Entry Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
1999	\$ 9,867,420	\$ 10,481,285	94.14%	\$ 613,865	\$ 3,194,191	19.22%
2000	10,661,966	10,874,272	98.05%	212,306	3,304,529	6.42%
2001	11,348,096	11,384,690	99.68%	36,594	3,420,805	1.07%
2002	12,574,574	13,335,980	94.29%	761,406	3,676,748	20.71%
2003	11,979,270	14,304,369	83.75%	2,325,099	4,362,545	53.30%
2004	13,108,651	15,789,664	83.02%	2,681,013	4,479,013	59.86%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF EMPLOYER CONTRIBUTIONS  
 ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

November 30, 2004

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Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage Contributed</u>
1999	\$ 817,490	\$ 817,490	100.00%
2000	682,528	682,528	100.00%
2001	655,346	655,346	100.00%
2002	713,375	713,375	100.00%
2003	113,686	113,686	100.00%
2004	130,945	130,945	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF EMPLOYER CONTRIBUTIONS  
 ILLINOIS MUNICIPAL RETIREMENT FUND - FOREST PRESERVE DISTRICT

November 30, 2004

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<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage Contributed</u>
1999	\$ 15,930	\$ 15,930	100.00%
2000	16,057	16,057	100.00%
2001	16,410	16,410	100.00%
2002	17,049	17,049	100.00%
2003	18,423	18,423	100.00%
2004	24,951	24,951	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF EMPLOYER CONTRIBUTIONS  
 SHERIFF'S LAW ENFORCEMENT PERSONNEL

November 30, 2004

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<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage Contributed</u>
1999	\$ 461,879	\$ 461,879	100.00%
2000	460,321	460,321	100.00%
2001	511,410	511,410	100.00%
2002	482,757	482,757	100.00%
2003	564,077	564,077	100.00%
2004	651,248	651,248	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2004

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1. Budgets

All departments of the County submit requests for appropriation to the County's deputy county administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year.

The proposed budget is presented to the County Board for review. The County Board holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. Prior to December 1, the budget is legally enacted through passage of an ordinance.

Any changes in the budget must be within the expenditure classifications of salaries and benefits, capital improvements, commodities and services, and supplies or the budgeted expenditure classifications must be changed by an affirmative vote of a majority of the County Board. Expenditures may not legally exceed budgeted appropriations at the object level. During the year it was deemed necessary for the Board to approve several supplementary appropriations.

2. Excess of Actual Expenditures/Expenses Over Budget in Individual Funds

The following funds had an excess of actual expenditures/expenses (exclusive of depreciation and amortization) over final budget for the fiscal year:

<u>Fund/Department</u>	<u>Excess Balance</u>
County Farm	\$ 12,218

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE  
GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>TAXES</b>			
Property taxes - Corporate	\$ 3,720,000	\$ 3,720,000	\$ 3,727,799
Property taxes - FICA/IMRF	1,725,000	1,725,000	1,692,987
Replacement taxes	350,000	350,000	413,200
Inheritance tax	75,000	75,000	80,557
Mobile home tax	10,000	10,000	9,759
Sales tax (.01)	300,000	300,000	438,242
Sales tax (.0025)	2,400,000	2,400,000	2,855,805
Local use tax	150,000	150,000	172,715
State income tax	1,200,000	1,200,000	1,052,022
Games tax	-	-	1,374
<b>Total taxes</b>	<b>9,930,000</b>	<b>9,930,000</b>	<b>10,444,460</b>
<b>LICENSES AND PERMITS</b>			
Cremation permits	2,000	2,000	2,710
Beer and liquor licenses	3,800	3,800	2,310
Landfill licenses	100	100	50
Franchise fees	18,000	18,000	21,375
Building permits	76,000	76,000	95,316
Raffle permits	100	100	65
Temporary sign permits	1,800	1,800	685
<b>Total licenses and permits</b>	<b>101,800</b>	<b>101,800</b>	<b>122,511</b>
<b>INTERGOVERNMENTAL</b>			
Federal grants	16,000	16,000	527,703
State grants	519,500	519,500	500,901
<b>Total intergovernmental</b>	<b>535,500</b>	<b>535,500</b>	<b>1,028,604</b>
<b>CHARGES FOR SERVICES</b>			
Office fees	1,615,000	1,615,000	1,507,918
Passport fees	30,000	30,000	33,057
Marriage licenses	10,000	10,000	10,222
Revenue stamps	200,000	200,000	333,512
Copying services	40,900	40,900	48,939
GIS recording fee	50,000	50,000	53,606
Regional plan commission	6,500	6,500	6,500
Contract policing	40,000	40,000	53,950
County consulting	-	-	3,306
Recordings	425,000	425,000	478,002
Work release	11,000	11,000	18,847

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES (Continued)</b>			
Police communications	\$ 3,000	\$ 3,000	\$ 10,500
Zoning hearing fees	12,000	12,000	21,231
Leads connection	-	-	100
Communication contracts	809,000	809,000	811,806
Jail medical fees	3,000	3,000	-
Building re-inspection	1,800	1,800	1,015
Child care	3,000	3,000	8,395
Information and technology service	-	-	75
Police special event reimbursements	90,000	90,000	57,588
Police partnerships	253,000	253,000	265,675
Medical costs	10,000	10,000	18,843
Prisoner detention	1,400	1,400	500
	<u>3,614,600</u>	<u>3,614,600</u>	<u>3,743,587</u>
<b>TOTAL CHARGES FOR SERVICES</b>			
	<u>3,614,600</u>	<u>3,614,600</u>	<u>3,743,587</u>
<b>FINES AND FORFEITS</b>			
Traffic fines	450,000	450,000	397,967
Criminal fines	400,000	400,000	344,687
Court system fees	60,000	60,000	63,900
Forfeits	21,000	21,000	-
Forfeits - DUI	5,000	5,000	750
Bond fees	14,000	14,000	12,206
Drug fines	10,000	10,000	18,949
	<u>960,000</u>	<u>960,000</u>	<u>838,459</u>
<b>TOTAL FINES AND FORFEITS</b>			
	<u>960,000</u>	<u>960,000</u>	<u>838,459</u>
<b>INVESTMENT INCOME</b>			
	<u>111,000</u>	<u>111,000</u>	<u>96,636</u>
<b>MISCELLANEOUS</b>			
Sale of property	-	-	7,884
Land rentals	-	-	1,658
Building rentals	100	100	50
Telecommunications commission	45,000	45,000	58,124
Tower rental	30,000	30,000	26,450
Sale of publications	500	500	458
Prisoner - transportation	3,500	3,500	6,034
Prisoner - medical	100	100	350
Prepaid judicial copies	-	-	957
Reimbursements	40,000	40,000	36,512
Unclaimed fees	-	-	15,209
Other miscellaneous	3,000	3,000	7,338
	<u>122,200</u>	<u>122,200</u>	<u>161,024</u>
<b>TOTAL MISCELLANEOUS</b>			
	<u>122,200</u>	<u>122,200</u>	<u>161,024</u>
<b>TOTAL REVENUES</b>			
	<u>\$ 15,375,100</u>	<u>\$ 15,375,100</u>	<u>\$ 16,435,281</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -  
BY FUNCTION AND ACTIVITY  
GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
Finance			
Miscellaneous			
Other miscellaneous	\$ -	\$ -	\$ 52
Total Finance	-	-	52
Information Management Office			
Charges for services			
GIS recording fee	50,000	50,000	53,606
Leads connection	-	-	100
Information and technology service	-	-	75
Total charges for services	50,000	50,000	53,781
Total Information Management Office	50,000	50,000	53,781
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	3,800	3,800	2,310
Raffle permits	100	100	65
Landfill licenses	100	100	50
Total licenses and permits	4,000	4,000	2,425
Charges for services			
Marriage licenses	10,000	10,000	10,222
Office fees	20,000	20,000	27,939
Passport fees	30,000	30,000	33,057
Revenue stamps	200,000	200,000	333,512
Copying services	40,000	40,000	47,032
Recordings	425,000	425,000	478,002
Total charges for services	725,000	725,000	929,764
Total County Clerk and Recorder	729,000	729,000	932,189
Regional Superintendent of Schools			
Intergovernmental			
State grant	35,000	35,000	13,315
Total Regional Superintendent of Schools	35,000	35,000	13,315

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -  
BY FUNCTION AND ACTIVITY (Continued)  
GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Treasurer</b>			
Charges for services			
Office fees	\$ 15,000	\$ 15,000	\$ 30,189
Investment income			
Interest	90,000	90,000	84,470
Interest - government	6,000	6,000	5,785
Total investment income	96,000	96,000	90,255
Total Treasurer	111,000	111,000	120,444
<b>Supervisor of Assessments</b>			
Intergovernmental			
State grant	34,000	34,000	35,875
Miscellaneous			
Other miscellaneous	-	-	1,606
Total Supervisor of Assessments	34,000	34,000	37,481
<b>Elections</b>			
Intergovernmental			
Federal grant - operating	-	-	11,184
Federal grant - capital	-	-	6,488
Salary reimbursements	9,500	9,500	8,575
Total intergovernmental	9,500	9,500	26,247
Charges for services			
Copying services	500	500	1,746
Total Elections	10,000	10,000	27,993
<b>Planning and Zoning</b>			
Licenses and permits			
Building permits	76,000	76,000	95,316
Temporary sign permits	1,800	1,800	685
Total licenses and permits	77,800	77,800	96,001

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -  
BY FUNCTION AND ACTIVITY (Continued)  
GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Planning and Zoning (Continued)</b>			
Charges for services			
Building re-inspection	\$ 1,800	\$ 1,800	\$ 1,015
Regional plan commission	6,500	6,500	6,500
Zoning hearing fees	12,000	12,000	21,231
County consulting	-	-	3,306
Copying services	400	400	161
Total charges for services	<u>20,700</u>	<u>20,700</u>	<u>32,213</u>
Miscellaneous			
Sale of publications	500	500	458
Other miscellaneous	1,000	1,000	2,956
Total miscellaneous	<u>1,500</u>	<u>1,500</u>	<u>3,414</u>
Total Planning and Zoning	<u>100,000</u>	<u>100,000</u>	<u>131,628</u>
<b>Other</b>			
Taxes			
Property taxes - Corporate	3,720,000	3,720,000	3,727,799
Property taxes - FICA/IMRF	1,725,000	1,725,000	1,692,987
Replacement taxes	350,000	350,000	413,200
Inheritance tax	75,000	75,000	80,557
Mobile home tax	10,000	10,000	9,759
Sales tax (.01)	300,000	300,000	438,242
Sales tax (.0025)	2,400,000	2,400,000	2,855,805
Local use tax	150,000	150,000	172,715
State income tax	1,200,000	1,200,000	1,052,022
Games tax	-	-	1,374
Total taxes	<u>9,930,000</u>	<u>9,930,000</u>	<u>10,444,460</u>
Licenses and permits			
Franchise fees	<u>18,000</u>	<u>18,000</u>	<u>21,375</u>
Intergovernmental			
5311 VAC grant	<u>-</u>	<u>-</u>	<u>303,750</u>
Miscellaneous			
Sale of property	-	-	7,884
Land rentals	-	-	1,658

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -  
BY FUNCTION AND ACTIVITY (Continued)  
GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
Other (Continued)			
Miscellaneous (Continued)			
Building rentals	\$ 100	\$ 100	\$ 50
Telephone	1,000	1,000	-
Unclaimed fees	-	-	15,209
Other miscellaneous	-	-	25
Total miscellaneous	<u>1,100</u>	<u>1,100</u>	<u>24,826</u>
Total Other	<u>9,949,100</u>	<u>9,949,100</u>	<u>10,794,411</u>
Total general government	<u>11,018,100</u>	<u>11,018,100</u>	<u>12,111,294</u>
<b>PUBLIC SAFETY</b>			
Circuit Clerk			
Charges for services			
Office fees	630,000	630,000	463,335
County fees	700,000	700,000	710,499
Total charges for services	<u>1,330,000</u>	<u>1,330,000</u>	<u>1,173,834</u>
Fines and forfeits			
Traffic fines	450,000	450,000	397,967
Criminal fines	400,000	400,000	344,687
Forfeits	20,000	20,000	-
Drug fines	10,000	10,000	18,949
Total fines and forfeits	<u>880,000</u>	<u>880,000</u>	<u>761,603</u>
Investment income			
Interest	15,000	15,000	6,381
Miscellaneous			
Other miscellaneous	-	-	140
Total Circuit Clerk	<u>2,225,000</u>	<u>2,225,000</u>	<u>1,941,958</u>
Judiciary			
Fines and forfeits			
Court system fees	60,000	60,000	63,900
Forfeits	1,000	1,000	-
Total fines and forfeits	<u>61,000</u>	<u>61,000</u>	<u>63,900</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -  
BY FUNCTION AND ACTIVITY (Continued)  
GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
Judiciary (Continued)			
Miscellaneous			
Prepaid judicial copies	\$ -	\$ -	\$ 957
Total Judiciary	61,000	61,000	64,857
Court Services			
Intergovernmental			
Federal grant - operating	-	-	18,174
State grant - operating	157,000	157,000	158,815
Medicaid (IPA)	1,000	1,000	-
State aid	3,000	3,000	5,250
Total intergovernmental	161,000	161,000	182,239
Charges for services			
Private pay	3,000	3,000	8,395
Miscellaneous			
DeKalb Community Foundation	1,000	1,000	1,000
Total Court Services	165,000	165,000	191,634
Coroner			
Licenses and permits			
Cremation permits	2,000	2,000	2,710
Intergovernmental			
State grant - operating	-	-	1,236
Charges for services			
Office fees	2,000	2,000	347
Total Coroner	4,000	4,000	4,293
Sheriff			
Intergovernmental			
COPS program	-	-	4,674
Social Security incentive program	-	-	1,200
State sheriff schooling	10,000	10,000	-
Total intergovernmental	10,000	10,000	5,874

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -  
BY FUNCTION AND ACTIVITY (Continued)  
GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff (Continued)</b>			
Charges for services			
Office fees	\$ 165,000	\$ 165,000	\$ 148,717
Contract policing	40,000	40,000	53,950
Special event salary reimbursement	90,000	90,000	57,588
Police partnerships	253,000	253,000	265,675
Total charges for services	548,000	548,000	525,930
Fines and forfeits			
Forfeits - DUI	5,000	5,000	750
Miscellaneous			
Tower rental	30,000	30,000	26,450
Total Sheriff	593,000	593,000	559,004
<b>Sheriff's Communication</b>			
Charges for services			
Police communications	3,000	3,000	10,500
Communication contracts	809,000	809,000	811,806
Total charges for services	812,000	812,000	822,306
Total Sheriff's Communication	812,000	812,000	822,306
<b>Sheriff's Corrections</b>			
<b>Intergovernmental</b>			
Social Security incentive program	5,000	5,000	-
State sheriff schooling	7,000	7,000	9,085
Total intergovernmental	12,000	12,000	9,085
Charges for services			
Jail medical fees	3,000	3,000	-
Work release	11,000	11,000	18,847
Medical costs	10,000	10,000	18,843
Prisoner detention	1,400	1,400	500
Total charges for services	25,400	25,400	38,190
Fines and forfeits			
Bond fees	14,000	14,000	12,206

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -  
BY FUNCTION AND ACTIVITY (Continued)  
GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff's Corrections (Continued)</b>			
Miscellaneous			
Telecommunications commission	\$ 45,000	\$ 45,000	\$ 58,124
Prisoner - transportation	3,500	3,500	6,034
Prisoner - medical	100	100	350
Other miscellaneous	-	-	10
Total miscellaneous	48,600	48,600	64,518
Total Sheriff's Corrections	100,000	100,000	123,999
<b>State's Attorney</b>			
Intergovernmental			
State grant	25,000	-	-
State grant - operating	-	165,000	176,287
State aid - IV program	93,000	93,000	91,263
Salary reimbursement	140,000	-	-
Total intergovernmental	258,000	258,000	267,550
Charges for services	83,000	83,000	126,891
Office fees			
Miscellaneous			
Other miscellaneous	-	-	285
Total State's Attorney	341,000	341,000	394,726
<b>Public Defender</b>			
Miscellaneous			
Client reimbursement	40,000	40,000	36,512
Total Public Defender	40,000	40,000	36,512
<b>Emergency Services</b>			
Intergovernmental			
Federal grant - operating	-	16,000	23,070
Federal grant - capital	-	-	160,362
State grant	16,000	-	-
Total intergovernmental	16,000	16,000	183,432

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -  
 BY FUNCTION AND ACTIVITY (Continued)  
 GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency Services (Continued)			
Miscellaneous			
Other miscellaneous	\$ -	\$ -	\$ 1,266
Total Emergency Services	16,000	16,000	184,698
Total public safety	4,357,000	4,357,000	4,323,987
TOTAL REVENUES	<u>\$ 15,375,100</u>	<u>\$ 15,375,100</u>	<u>\$ 16,435,281</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL -  
BY FUNCTION AND ACTIVITY  
GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
County Board	\$ 302,000	\$ 302,000	\$ 293,183
Finance	454,000	454,000	437,676
County Clerk and Recorder	435,700	435,700	427,037
Regional Superintendent of Schools	109,300	109,300	77,718
Treasurer	265,100	265,100	244,479
Supervisor of Assessments	378,800	378,800	340,760
Elections	379,600	394,600	373,065
Planning and Zoning	339,500	339,500	317,596
Information Management Office	661,800	661,800	565,115
Other	420,000	720,000	626,481
<b>Total general government</b>	<b>3,745,800</b>	<b>4,060,800</b>	<b>3,703,110</b>
<b>Less: chargebacks to other funds</b>	<b>(88,000)</b>	<b>(88,000)</b>	<b>(62,000)</b>
<b>Net general government</b>	<b>3,657,800</b>	<b>3,972,800</b>	<b>3,641,110</b>
<b>PUBLIC SAFETY</b>			
Circuit Clerk	832,300	832,300	798,973
Judiciary	381,800	381,800	345,116
Court Services	921,000	941,000	835,276
Jury Commission	89,400	89,400	85,180
Coroner	163,100	164,600	154,864
Sheriff	3,933,000	3,933,000	3,730,111
Sheriff's Auxiliary	8,500	8,500	6,392
Sheriff's Merit Commission	18,900	18,900	18,692
Sheriff's Communication	1,761,000	1,761,000	1,631,432
Sheriff's Corrections	1,487,000	1,542,000	1,507,630
State's Attorney	1,173,800	1,199,800	1,182,958
Public Defender	536,800	546,800	536,807
Emergency Services	92,400	292,400	249,773
<b>Total public safety</b>	<b>11,399,000</b>	<b>11,711,500</b>	<b>11,083,204</b>
<b>Less: chargebacks to other funds</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>
<b>Net public safety</b>	<b>11,379,000</b>	<b>11,691,500</b>	<b>11,063,204</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,036,800</b>	<b>\$ 15,664,300</b>	<b>\$ 14,704,314</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
County Board			
Salaries and benefits			
Salaries	\$ 164,000	\$ 164,000	\$ 163,658
Board and commissions	50,000	50,000	45,160
Overtime	5,000	5,000	4,749
Longevity pay	1,200	1,200	1,089
Deferred compensation	5,800	5,800	5,710
FICA	17,800	17,200	15,020
IMRF	9,200	9,200	9,153
Health insurance	10,000	10,000	9,180
Life insurance	300	300	273
Unemployment insurance	200	200	256
Total salaries and benefits	263,500	262,900	254,248
Capital improvements			
Office furniture and equipment	-	600	404
Computer software	-	-	105
Total capital improvements	-	600	509
Commodities and services			
Travel	12,700	12,700	16,714
Meetings	200	200	-
Memberships	5,600	5,600	4,704
Maintenance - vehicles	300	300	283
Telephone	1,700	1,700	1,552
Postage	3,900	3,900	2,347
Employee recognition	200	200	-
Copies - outside	-	-	118
In-house copies	2,400	2,400	1,713
Per diem and expenses	6,000	6,000	5,611
Commercial services	200	200	-
Total commodities and services	33,200	33,200	33,042
Supplies and materials			
Supplies	5,000	5,000	5,180
Periodicals and subscriptions	300	300	204
Total supplies and materials	5,300	5,300	5,384
Total County Board	\$ 302,000	\$ 302,000	\$ 293,183
Finance			
Salaries and benefits			
Salaries	\$ 285,000	\$ 285,000	\$ 287,078
Overtime	6,000	6,000	3,375
Longevity pay	4,000	4,000	3,507
Deferred compensation	5,000	5,000	4,906
FICA	23,000	23,000	19,452

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Finance (Continued)</b>			
<b>Salaries and benefits (Continued)</b>			
IMRF	\$ 18,000	\$ 18,000	\$ 16,322
Health insurance	43,000	43,000	47,716
Life insurance	1,000	1,000	956
Unemployment insurance	1,000	1,000	888
Total salaries and benefits	<u>386,000</u>	<u>386,000</u>	<u>384,200</u>
<b>Capital improvements</b>			
Office furniture and equipment	1,000	1,000	442
Computer equipment	4,000	4,000	1,836
Total capital improvements	<u>5,000</u>	<u>5,000</u>	<u>2,278</u>
<b>Commodities and services</b>			
Travel	5,000	5,000	1,879
School of instruction	3,000	3,000	2,121
Public notices	300	300	36
Memberships	700	700	715
Maintenance - equipment	1,000	1,000	494
Maintenance - software	28,000	28,000	26,017
Telephone	700	700	674
Flexible benefits program	7,000	7,000	7,479
Postage	4,000	4,000	3,257
In-house copies	4,000	4,000	1,739
Commercial services	4,000	4,000	2,536
Total commodities and services	<u>57,700</u>	<u>57,700</u>	<u>46,947</u>
<b>Supplies and materials</b>			
Supplies	5,000	5,000	4,219
Periodicals and subscriptions	300	300	32
Total supplies and materials	<u>5,300</u>	<u>5,300</u>	<u>4,251</u>
Total Finance	<u>\$ 454,000</u>	<u>\$ 454,000</u>	<u>\$ 437,676</u>
<b>County Clerk and Recorder</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 280,000	\$ 280,000	\$ 277,462
Overtime	7,000	7,000	9,882
Longevity pay	5,000	5,000	4,571
Deferred compensation	-	-	1,247
FICA	22,500	22,500	20,947
IMRF	18,000	18,000	16,428
Health insurance	65,000	62,000	57,542
Life insurance	1,500	1,500	1,320
Unemployment insurance	1,000	1,000	1,145
Total salaries and benefits	<u>400,000</u>	<u>397,000</u>	<u>390,544</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>County Clerk and Recorder (Continued)</b>			
<b>Capital improvements</b>			
Office furniture and equipment	\$ 200	\$ 200	\$ -
Book restoration	1,500	1,500	726
Total capital improvements	<u>1,700</u>	<u>1,700</u>	<u>726</u>
<b>Commodities and services</b>			
Travel	1,300	1,300	456
School of instruction	200	200	-
Public notices	100	100	-
Memberships	500	500	502
Maintenance - equipment	5,500	5,500	5,104
Postage	9,500	12,500	14,606
In-house copies	5,000	5,000	4,736
Vital records	1,700	1,700	1,477
Total commodities and services	<u>23,800</u>	<u>26,800</u>	<u>26,881</u>
<b>Supplies and materials</b>			
Supplies	10,000	10,000	8,886
Periodicals and subscriptions	200	200	-
Total supplies and materials	<u>10,200</u>	<u>10,200</u>	<u>8,886</u>
Total County Clerk and Recorder	<u>\$ 435,700</u>	<u>\$ 435,700</u>	<u>\$ 427,037</u>
<b>Regional Superintendent of Schools</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 56,000	\$ 56,000	\$ 38,661
Part-time	2,000	2,000	-
Longevity pay	1,000	1,000	988
FICA	5,000	5,000	2,950
IMRF	4,000	4,000	2,295
Health insurance	8,500	8,500	3,908
Life insurance	300	300	159
Unemployment insurance	200	200	255
Total salaries and benefits	<u>77,000</u>	<u>77,000</u>	<u>49,216</u>
<b>Commodities and services</b>			
Travel	6,600	6,600	6,986
Public notices	200	200	96
Memberships	1,400	1,400	1,254
Periodicals and subscriptions	300	300	360
Maintenance - equipment	500	500	-
Postage	3,200	3,200	1,858
Telephone	4,000	4,000	2,938
Commercial services	100	100	-
Data processing services	1,300	1,300	700

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Regional Superintendent of Schools (Continued)			
Commodities and services (Continued)			
Rental of space	\$ 10,000	\$ 10,000	\$ 9,805
Rental of equipment	2,200	2,200	2,795
Total commodities and services	<u>29,800</u>	<u>29,800</u>	<u>26,792</u>
Supplies and materials			
Supplies	<u>2,500</u>	<u>2,500</u>	<u>1,710</u>
Total Regional Superintendent of Schools	<u>\$ 109,300</u>	<u>\$ 109,300</u>	<u>\$ 77,718</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 165,000	\$ 165,000	\$ 153,757
Overtime	4,000	4,000	2,375
Longevity pay	1,500	1,500	1,260
Deferred compensation	-	-	1,870
FICA	13,000	13,000	11,774
IMRF	10,000	10,000	8,431
Health insurance	30,000	30,000	27,848
Life insurance	600	600	546
Unemployment insurance	400	400	554
Total salaries and benefits	<u>224,500</u>	<u>224,500</u>	<u>208,415</u>
Capital improvements			
Office furniture and equipment	1,100	1,100	1,100
Computer equipment	3,200	3,200	3,078
Total capital improvements	<u>4,300</u>	<u>4,300</u>	<u>4,178</u>
Commodities and services			
Travel	5,200	3,975	2,157
School of instruction	700	700	693
Public notices	2,500	2,525	2,510
Memberships	500	500	490
Maintenance - equipment	500	500	460
Postage	14,300	15,300	15,129
In-house copies	900	900	346
Commercial services	5,000	5,000	4,980
Data processing services	2,000	2,000	780
Total commodities and services	<u>31,600</u>	<u>31,400</u>	<u>27,545</u>
Supplies and materials			
Supplies	4,000	4,000	3,461
Periodicals and subscriptions	700	900	880
Total supplies and materials	<u>4,700</u>	<u>4,900</u>	<u>4,341</u>
Total Treasurer	<u>\$ 265,100</u>	<u>\$ 265,100</u>	<u>\$ 244,479</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 195,000	\$ 195,000	\$ 190,006
Part-time	8,000	8,000	-
Boards and commissions	23,000	23,000	22,680
Overtime	3,000	3,000	364
Longevity pay	3,000	3,000	2,040
Deferred compensation	2,800	2,800	2,752
FICA	18,000	18,000	15,747
IMRF	12,500	12,500	10,294
Health insurance	38,000	38,000	34,623
Life insurance	1,000	1,000	773
Unemployment insurance	700	700	1,122
Total salaries and benefits	305,000	305,000	280,401
Capital improvements			
Computer equipment	5,600	5,600	5,599
Commodities and services			
Travel	2,400	2,400	2,675
School of instruction	1,800	1,800	1,739
Public notices	22,500	22,500	26,529
Memberships	800	800	596
Maintenance - equipment	2,200	2,200	289
Postage	9,000	9,000	6,595
In-house copies	1,200	1,200	868
Per diem and expenses	900	900	906
Commercial services	2,200	2,200	-
Professional services	6,000	6,000	578
Data processing services	11,000	11,000	7,268
Total commodities and services	60,000	60,000	48,043
Supplies and materials			
Supplies	6,500	6,500	5,359
Mapping supplies	900	900	688
Periodicals and subscriptions	800	800	670
Total supplies and materials	8,200	8,200	6,717
Total Supervisor of Assessments	\$ 378,800	\$ 378,800	\$ 340,760
Elections			
Salaries and benefits			
Salaries	\$ 89,000	\$ 89,000	\$ 87,584
Part-time	6,000	6,000	-
Overtime	5,000	5,000	6,555
Longevity pay	2,000	2,000	1,650
Deferred compensation	-	-	623
FICA	8,000	8,000	7,606

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Elections (Continued)</b>			
<b>Salaries and benefits (Continued)</b>			
IMRF	\$ 6,000	\$ 6,000	\$ 5,965
Health insurance	14,000	14,000	14,389
Life insurance	700	700	455
Unemployment insurance	300	300	386
Total salaries and benefits	<u>131,000</u>	<u>131,000</u>	<u>125,213</u>
<b>Capital improvements</b>			
Federal grant - capital	-	15,000	7,533
Federal grant - operating	-	-	3,590
Office furniture and equipment	1,000	1,000	461
Total capital improvements	<u>1,000</u>	<u>16,000</u>	<u>11,584</u>
<b>Commodities and services</b>			
Travel	1,200	1,200	1,172
School of instruction	200	200	45
Public notices	8,000	8,000	7,140
Memberships	200	200	101
Maintenance - equipment	4,000	4,000	565
Postage	11,000	11,000	6,816
In-house copies	1,000	1,000	885
Per diem and expenses	90,000	90,000	91,685
Commercial services	103,000	103,000	102,152
Data processing services	16,000	16,000	17,569
Total commodities and services	<u>234,600</u>	<u>234,600</u>	<u>228,130</u>
<b>Supplies and materials</b>			
Supplies	13,000	13,000	8,138
Total Elections	<u>\$ 379,600</u>	<u>\$ 394,600</u>	<u>\$ 373,065</u>
<b>Planning and Zoning</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 232,000	\$ 224,000	\$ 214,335
Overtime	300	300	-
Longevity pay	1,000	1,000	359
Deferred compensation	2,500	2,500	3,089
FICA	18,000	18,000	15,678
IMRF	14,000	14,000	11,120
Health insurance	34,000	34,000	29,033
Life insurance	700	700	512
Unemployment insurance	500	500	824
Total salaries and benefits	<u>303,000</u>	<u>295,000</u>	<u>274,950</u>
<b>Capital improvements</b>			
Office furniture and equipment	500	500	493
Computer equipment	1,400	1,400	1,400
Total capital improvements	<u>1,900</u>	<u>1,900</u>	<u>1,893</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Planning and Zoning (Continued)</b>			
Commodities and services			
Travel	\$ 2,300	\$ 2,300	\$ 2,263
School of instruction	1,600	1,600	670
Public notices	4,000	7,000	6,722
Memberships	1,400	1,400	1,151
Maintenance - vehicles	1,800	1,800	1,775
Maintenance - equipment	300	300	64
Postage	1,600	1,600	2,011
In-house copies	1,500	1,500	1,301
Telephone	1,300	1,300	1,097
Professional services	-	5,000	5,267
Zoning officer	10,000	10,000	11,638
Mileage - boards	900	900	319
Per diem and expenses	2,400	2,400	1,452
Total commodities and services	<u>29,100</u>	<u>37,100</u>	<u>35,730</u>
Supplies and materials			
Supplies	2,800	2,800	2,746
Photo and microfilm	100	100	22
Periodicals and subscriptions	1,300	1,300	949
Fuels and lubricants	1,300	1,300	1,306
Total supplies and materials	<u>5,500</u>	<u>5,500</u>	<u>5,023</u>
Total Planning and Zoning	<u>\$ 339,500</u>	<u>\$ 339,500</u>	<u>\$ 317,596</u>
<b>Information Management Office</b>			
Salaries and benefits			
Salaries	\$ 438,000	\$ 438,000	\$ 372,161
Part-time	22,000	22,000	21,612
Overtime	5,000	5,000	620
On call	3,000	3,000	2,700
Longevity pay	1,000	1,000	931
Deferred compensation	3,000	3,000	2,907
FICA	36,000	36,000	29,987
IMRF	28,000	28,000	23,519
Health insurance	43,000	43,000	29,920
Life insurance	1,000	1,000	1,047
Unemployment insurance	1,000	1,000	1,090
Total salaries and benefits	<u>581,000</u>	<u>581,000</u>	<u>486,494</u>
Capital improvements			
Office furniture and equipment	200	200	61
Specialized equipment	2,700	2,700	-
Computer equipment	23,600	23,600	26,007
Total capital improvements	<u>26,500</u>	<u>26,500</u>	<u>26,068</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Information Management Office (Continued)</b>			
<b>Commodities and services</b>			
Travel	\$ 3,000	\$ 3,000	\$ 2,704
School of instruction	5,000	5,000	11,831
Internal training program	5,000	5,000	-
Memberships	200	200	250
Maintenance - equipment	1,000	1,000	-
Maintenance - software	10,000	10,000	8,209
Postage	300	300	114
In-house copies	400	400	23
Telephone	3,000	3,000	3,765
Professional services	10,000	10,000	2,378
Commercial services	300	300	189
Software acquisition	9,000	9,000	14,619
Total commodities and services	<u>47,200</u>	<u>47,200</u>	<u>44,082</u>
<b>Supplies and materials</b>			
Supplies	3,000	3,000	2,651
Technical supplies	3,000	3,000	4,549
Periodicals and subscriptions	1,100	1,100	1,271
Total supplies and materials	<u>7,100</u>	<u>7,100</u>	<u>8,471</u>
Total Information Management Office	<u>\$ 661,800</u>	<u>\$ 661,800</u>	<u>\$ 565,115</u>
<b>Other</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 6,000	\$ 6,000	\$ 19,037
Employee bonus program	31,000	31,000	-
Paid-hours-off contingency	20,000	20,000	-
Total salaries and benefits	<u>57,000</u>	<u>57,000</u>	<u>19,037</u>
<b>Commodities and services</b>			
Public notices	1,000	1,000	815
Meetings	2,000	2,000	59
Maintenance - equipment	3,000	3,000	615
Maintenance - building	6,000	6,000	7,349
Special programs	5,000	5,000	-
Voluntary Action Center pass through	-	300,000	303,750
Property tax payment	5,000	5,000	6,071
Veteran's assistance	-	-	13,021
CASA	25,000	25,000	25,000
Extension unit	22,000	22,000	22,000
Economic development	35,000	35,000	35,000
Telephone	3,000	3,000	2,483
Cemetery maintenance	6,000	6,000	1,680
Legislative program	1,000	1,000	399
Commercial services	6,000	6,000	2,627

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
Other (Continued)			
Commodities and services (Continued)			
Professional services	\$ 70,000	\$ 70,000	\$ 97,334
Data processing services	60,000	60,000	50,790
Internet	19,000	19,000	16,552
Communications network	30,000	30,000	6,382
Court costs	5,000	5,000	-
Soil conservation match	15,000	15,000	15,000
Handicap program	1,000	1,000	-
Judgment and claims	3,000	3,000	-
Employee recognition program	3,000	3,000	267
Contingency	35,000	35,000	-
Total commodities and services	<u>361,000</u>	<u>661,000</u>	<u>607,194</u>
Supplies and materials			
Supplies	1,000	1,000	-
Periodicals and subscriptions	1,000	1,000	250
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>250</u>
Total Other	<u>\$ 420,000</u>	<u>\$ 720,000</u>	<u>\$ 626,481</u>
<b>PUBLIC SAFETY</b>			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 562,000	\$ 562,000	\$ 556,397
Overtime	5,000	5,000	2,193
Longevity pay	12,000	12,000	10,356
FICA	45,000	45,000	42,134
IMRF	35,000	35,000	32,681
Health insurance	96,000	96,000	81,988
Life insurance	3,000	3,000	2,025
Unemployment insurance	2,000	2,000	2,038
Total salaries and benefits	<u>760,000</u>	<u>760,000</u>	<u>729,812</u>
Capital improvements			
Office furniture and equipment	4,500	4,500	1,293
Commodities and services			
Travel	3,200	3,200	11,010
Public notices	500	500	-
Memberships	1,000	1,000	776
Maintenance - equipment	1,000	1,000	1,429
Telephone	-	-	796
Commercial services	2,000	2,000	1,514
Postage	13,400	13,400	11,551
In-house copies	14,900	14,900	14,856
Total commodities and services	<u>36,000</u>	<u>36,000</u>	<u>41,932</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
Circuit Clerk (Continued)			
Supplies and materials			
Supplies	\$ 31,000	\$ 31,000	\$ 25,761
Periodicals and subscriptions	800	800	175
Total supplies and materials	<u>31,800</u>	<u>31,800</u>	<u>25,936</u>
Total Circuit Clerk	<u>\$ 832,300</u>	<u>\$ 832,300</u>	<u>\$ 798,973</u>
Judiciary			
Salaries and benefits			
Salaries	\$ 228,000	\$ 215,000	\$ 203,304
Overtime	-	-	42
Longevity pay	1,000	1,000	1,026
FICA	25,000	25,000	14,071
IMRF	16,000	16,000	7,036
Health insurance	51,000	51,000	46,856
Life insurance	1,000	1,000	797
Unemployment insurance	1,000	1,000	1,561
Total salaries and benefits	<u>323,000</u>	<u>310,000</u>	<u>274,693</u>
Capital improvements			
Office furniture and equipment	<u>3,000</u>	<u>3,000</u>	<u>1,262</u>
Commodities and services			
Travel	500	500	342
Meetings	500	500	412
Memberships	2,000	2,000	1,776
Maintenance - equipment	300	300	-
Postage	700	700	301
In-house copies	700	700	353
Legal transcripts	1,500	1,500	4,182
Appointed attorneys	10,000	20,000	24,061
Investigations	1,500	1,500	-
Telephone	-	-	74
Medical expense	8,000	8,000	15,735
Professional services	21,500	21,500	8,059
Total commodities and services	<u>47,200</u>	<u>57,200</u>	<u>55,295</u>
Supplies and materials			
Supplies	2,700	2,700	3,070
Periodicals and subscriptions	5,400	8,400	10,450
Clothing	500	500	346
Total supplies and materials	<u>8,600</u>	<u>11,600</u>	<u>13,866</u>
Total Judiciary	<u>\$ 381,800</u>	<u>\$ 381,800</u>	<u>\$ 345,116</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Court Services</b>			
Salaries and benefits			
Salaries	\$ 530,000	\$ 530,000	\$ 522,762
Longevity pay	3,000	3,000	2,440
FICA	42,000	42,000	38,834
IMRF	32,000	32,000	30,459
Health insurance	73,000	73,000	60,848
Life insurance	2,500	2,500	2,025
Unemployment insurance	1,500	1,500	1,933
Total salaries and benefits	684,000	684,000	659,301
Capital improvements			
Office furniture and equipment	400	400	-
Federal grant - operating	-	20,000	18,174
Computer equipment	600	600	110
Total capital improvements	1,000	21,000	18,284
Commodities and services			
Travel	12,000	12,000	11,478
Memberships	500	500	160
Maintenance - equipment	500	500	453
Postage	4,500	4,500	3,293
In-house copies	3,500	3,500	2,140
Telephone	500	500	372
Medical expense	1,000	1,000	72
Professional services	5,000	5,000	4,801
Commercial services	2,000	2,000	1,495
Commercial services - foundation	1,000	1,000	981
Detention space	100,000	100,000	102,560
Specialized care and treatment	100,000	100,000	25,078
Total commodities and services	230,500	230,500	152,883
Supplies and materials			
Supplies	5,000	5,000	4,434
Periodicals and subscriptions	500	500	374
Total supplies and materials	5,500	5,500	4,808
Total Court Services	\$ 921,000	\$ 941,000	\$ 835,276
<b>Jury Commission</b>			
Salaries and benefits			
Salaries	\$ 18,500	\$ 18,500	\$ 17,636
Boards and commissions	7,500	7,500	7,500
Longevity pay	500	500	-
FICA	2,000	2,000	2,015
IMRF	1,400	1,400	1,130
Health insurance	1,200	1,200	1,200
Life insurance	200	200	137
Unemployment insurance	200	200	229
Total salaries and benefits	31,500	31,500	29,847

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Jury Commission (Continued)</b>			
<b>Commodities and services</b>			
Postage	\$ 6,000	\$ 6,000	\$ 3,798
Mileage	200	200	375
Maintenance - equipment	200	200	-
In-house copies	2,000	2,000	963
Jurors' fees and expenses	49,000	49,000	49,889
Total commodities and services	<u>57,400</u>	<u>57,400</u>	<u>55,025</u>
<b>Supplies and materials</b>			
Supplies	500	500	308
Total Jury Commission	<u>\$ 89,400</u>	<u>\$ 89,400</u>	<u>\$ 85,180</u>
<b>Coroner</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 54,000	\$ 54,000	\$ 53,289
Part-time	30,000	30,000	30,000
Longevity pay	1,000	1,000	795
FICA	7,000	7,000	6,637
IMRF	3,500	3,500	3,420
SLEP	-	-	786
Health insurance	10,500	10,500	9,934
Life insurance	200	200	205
Unemployment insurance	300	300	395
Total salaries and benefits	<u>106,500</u>	<u>106,500</u>	<u>105,461</u>
<b>Capital improvements</b>			
State grant - operating	-	1,500	1,236
<b>Commodities and services</b>			
Travel	5,000	5,000	2,109
School of instruction	2,500	2,500	892
Memberships	900	900	600
Maintenance - equipment	600	600	310
Maintenance - vehicles	900	900	130
Rental of equipment	800	800	762
Postage	500	500	307
In-house copies	200	200	54
Telephone	4,000	4,000	3,843
Commercial services	1,000	1,000	335
Professional services	33,000	33,000	33,103
Jurors' fees and expenses	1,500	1,500	794
Total commodities and services	<u>50,900</u>	<u>50,900</u>	<u>43,239</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Coroner (Continued)</b>			
Supplies and materials			
Supplies	\$ 4,000	\$ 4,000	\$ 3,369
Clothing	400	400	274
Periodicals and subscriptions	500	500	511
Fuels and lubricants	800	800	774
Total supplies and materials	<u>5,700</u>	<u>5,700</u>	<u>4,928</u>
Total Coroner	<u>\$ 163,100</u>	<u>\$ 164,600</u>	<u>\$ 154,864</u>
<b>Sheriff</b>			
Salaries and benefits			
Salaries	\$ 2,440,000	\$ 2,425,000	\$ 2,278,764
Overtime	150,000	150,000	208,247
On call	15,000	15,000	9,650
Supervisory differential	4,000	4,000	1,961
Premium holiday	26,000	26,000	21,505
Training pay	4,000	4,000	1,250
Continuing education	20,000	20,000	21,275
Longevity pay	53,000	53,000	42,516
Deferred compensation	-	-	2,675
FICA	220,000	220,000	192,190
IMRF	-	-	8,248
SLEP	400,000	400,000	341,272
Health insurance	295,000	295,000	282,033
Life insurance	6,000	6,000	6,097
Unemployment insurance	4,000	4,000	5,822
Total salaries and benefits	<u>3,637,000</u>	<u>3,622,000</u>	<u>3,423,505</u>
Capital improvements			
Office furniture and equipment	2,700	2,700	579
Computer equipment	-	-	587
Other equipment	15,600	15,600	11,273
Total capital improvements	<u>18,300</u>	<u>18,300</u>	<u>12,439</u>
Commodities and services			
Travel	8,000	8,000	6,512
School of instruction	12,000	12,000	12,742
Public notices	400	400	1,123
Memberships	800	800	807
Maintenance - vehicles	60,000	60,000	54,518
Maintenance - equipment	38,000	38,000	33,713
Postage	6,000	6,000	6,719
In-house copies	-	-	4,917
Telephone	13,000	18,000	22,951
Meetings - host expenses	1,000	1,000	587
Rental of equipment	1,000	1,000	550

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff (Continued)</b>			
<b>Commodities and services (Continued)</b>			
Internal training program	\$ 10,000	\$ 10,000	\$ 50
DUI forfeitures	-	10,000	10,026
Investigation	4,500	4,500	2,069
K-9	3,000	3,000	2,896
Total commodities and services	<u>157,700</u>	<u>172,700</u>	<u>160,180</u>
<b>Supplies and materials</b>			
Supplies	12,000	12,000	9,708
Janitorial supplies	-	-	60
Photo and microfilm supplies	3,000	3,000	1,340
Firearm supplies	8,500	8,500	5,858
Police supplies	3,500	3,500	3,797
Fuels and lubricants	65,000	65,000	69,495
Clothing	28,000	28,000	43,729
Total supplies and materials	<u>120,000</u>	<u>120,000</u>	<u>133,987</u>
Total Sheriff	<u>\$ 3,933,000</u>	<u>\$ 3,933,000</u>	<u>\$ 3,730,111</u>
<b>Sheriff's Auxiliary</b>			
<b>Capital improvements</b>			
Other equipment	\$ 1,500	\$ 1,500	\$ 1,500
<b>Commodities and services</b>			
Maintenance - equipment	2,000	2,000	1,493
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	<u>4,000</u>	<u>4,000</u>	<u>3,493</u>
<b>Supplies and materials</b>			
Police supplies	1,500	1,500	6
Clothing	1,500	1,500	1,393
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>1,399</u>
Total Sheriff's Auxiliary	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 6,392</u>
<b>Sheriff's Merit Commission</b>			
<b>Salaries and benefits</b>			
Boards and commissions	\$ 6,000	\$ 3,000	\$ 2,930
FICA	500	500	224
Unemployment insurance	100	100	34
Total salaries and benefits	<u>6,600</u>	<u>3,600</u>	<u>3,188</u>
<b>Commodities and services</b>			
Schools of instruction	-	-	115
Public notices	4,000	4,000	3,943
Professional services	7,000	10,000	11,042

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff's Merit Commission (Continued)</b>			
<b>Commodities and services (Continued)</b>			
Medical	\$ 700	\$ 700	\$ -
Postage	100	100	-
Per diem and expenses	400	400	374
Total commodities and services	12,200	15,200	15,474
<b>Supplies and materials</b>			
Supplies	100	100	30
Total Sheriff's Merit Commission	\$ 18,900	\$ 18,900	\$ 18,692
<b>Sheriff's Communication</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 1,075,000	\$ 1,075,000	\$ 1,008,907
Salaries sheriff's special events	-	-	5,220
Part-time	-	-	3,493
Overtime	6,000	6,000	57,346
On call	2,000	2,000	1,200
Supervisory differential	1,000	1,000	2,301
Premium holiday	16,000	16,000	16,304
Training pay	5,000	5,000	1,532
Education pay	5,000	5,000	5,650
Longevity pay	17,000	17,000	12,532
PHO Contingency	7,000	7,000	-
Salary study adjustment	40,000	40,000	-
FICA	96,000	96,000	82,028
SLEP	180,000	180,000	153,927
Health insurance	153,000	153,000	140,200
Life insurance	4,000	4,000	3,390
Unemployment insurance	3,000	3,000	3,607
Total salaries and benefits	1,610,000	1,610,000	1,497,637
<b>Capital improvements</b>			
Office furniture and equipment	2,800	2,800	568
Computer equipment	9,000	9,000	3,639
Other equipment	3,200	3,200	3,382
Total capital improvements	15,000	15,000	7,589
<b>Commodities and services</b>			
Travel	2,000	2,000	4,352
School of instruction	3,000	3,000	2,868
Memberships	500	500	1,069
Maintenance - software	-	-	46,772
Maintenance - equipment	63,000	63,000	23,515
In-house copies	1,000	1,000	168
Telephone	33,000	33,000	18,497
Insurance premiums	10,000	10,000	10,000
Total commodities and services	112,500	112,500	107,241

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff's Communication (Continued)</b>			
Supplies and materials			
Supplies	\$ 5,000	\$ 5,000	\$ 5,319
Periodicals and subscriptions	500	500	538
Clothing	18,000	18,000	13,108
Total supplies and materials	23,500	23,500	18,965
Total Sheriff's Communication	\$ 1,761,000	\$ 1,761,000	\$ 1,631,432
<b>Sheriff's Corrections</b>			
Salaries and benefits			
Salaries	\$ 727,000	\$ 727,000	\$ 711,390
Salaries sheriff's special events	-	-	6,588
Part-time	45,000	45,000	56,592
Overtime	30,000	30,000	37,857
On call	6,000	6,000	3,600
Supervisory differential	1,000	1,000	585
Premium holiday	11,000	11,000	9,363
Training pay	2,000	2,000	939
Education pay	4,000	4,000	6,650
Longevity pay	12,000	12,000	7,926
FICA	67,000	67,000	62,731
IMRF	3,000	3,000	1,401
SLEP	116,000	116,000	105,342
Health insurance	84,000	84,000	76,250
Life insurance	3,000	3,000	2,047
Unemployment insurance	2,000	2,000	2,753
Total salaries and benefits	1,113,000	1,113,000	1,092,014
Capital improvements			
Office furniture and equipment	2,000	2,000	1,387
Computer equipment	9,100	9,100	6,620
Other equipment	6,900	6,900	6,165
Total capital improvements	18,000	18,000	14,172
Commodities and services			
Travel	3,500	3,500	4,803
School of instruction	3,000	3,000	2,921
Memberships	300	300	405
Maintenance - equipment	16,000	16,000	12,855
Telephone	9,000	9,000	-
In-house copies	1,000	1,000	1,700
Internal training program	7,000	7,000	8,679
Prisoner transportation	10,000	10,000	15,272
Detention space	22,000	37,000	33,801
Medical expense	120,000	140,000	136,804
Total commodities and services	191,800	226,800	217,240

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff's Corrections (Continued)</b>			
<b>Supplies and materials</b>			
Supplies	\$ 2,000	\$ 2,000	\$ 4,200
Postage	-	-	14
Janitorial supplies	9,500	9,500	10,804
Inmate supplies	7,500	7,500	2,990
Police supplies	2,200	2,200	940
Clothing	13,000	13,000	16,363
Food program	130,000	150,000	148,893
Total supplies and materials	164,200	184,200	184,204
Total Sheriff's Corrections	\$ 1,487,000	\$ 1,542,000	\$ 1,507,630
<b>State's Attorney</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 860,000	\$ 860,000	\$ 861,588
Overtime	3,000	3,000	682
Longevity pay	3,000	3,000	1,184
FICA	66,000	66,000	61,610
IMRF	52,000	52,000	42,358
Health insurance	89,000	89,000	84,041
Life insurance	3,000	3,000	2,344
Unemployment insurance	2,000	2,000	2,804
Total salaries and benefits	1,078,000	1,078,000	1,056,611
<b>Capital improvements</b>			
Office furniture and equipment	-	-	355
State grant - operating	-	1,000	6,000
Computer equipment	6,000	6,000	3,273
Total capital improvements	6,000	7,000	9,628
<b>Commodities and services</b>			
Travel	3,000	3,000	4,188
School of instruction	2,700	2,700	-
Memberships	2,500	2,500	3,487
Maintenance - equipment	1,000	1,000	372
Witness fees	4,000	4,000	2,743
Court costs	250	250	129
Postage	7,500	7,500	11,090
In-house copies	6,500	6,500	8,053
Telephone	2,100	2,100	1,770
Legal transcripts	10,000	15,000	14,716
Professional services	8,000	23,000	17,655
Commercial services	10,000	15,000	14,943
Investigations	250	250	404
State appellate service	20,000	20,000	20,000
Total commodities and services	77,800	102,800	99,550

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
State's Attorney (Continued)			
Supplies and materials			
Supplies	\$ 8,000	\$ 8,000	\$ 12,132
Periodicals and subscriptions	4,000	4,000	5,037
Total supplies and materials	12,000	12,000	17,169
Total State's Attorney	\$ 1,173,800	\$ 1,199,800	\$ 1,182,958
Public Defender			
Salaries and benefits			
Salaries	\$ 379,000	\$ 379,000	\$ 374,868
Longevity pay	2,000	2,000	1,035
FICA	30,000	30,000	27,281
IMRF	23,000	23,000	21,396
Health insurance	42,000	42,000	46,946
Life insurance	1,000	1,000	1,058
Unemployment insurance	1,000	1,000	1,139
Total salaries and benefits	478,000	478,000	473,723
Capital improvements			
Office furniture and equipment	800	800	945
Computer equipment	3,000	3,000	2,831
Total capital improvements	3,800	3,800	3,776
Commodities and services			
Travel	6,800	6,800	6,945
School of instruction	5,000	5,000	1,380
Memberships	3,500	3,500	2,575
Telephone	2,500	2,500	4,173
Postage	2,500	2,500	1,898
In-house copies	2,400	2,400	1,945
Witness fees	2,000	2,000	1,589
Legal transcripts	4,000	4,000	3,927
Professional services	18,000	28,000	25,638
Commercial services	500	500	472
Total commodities and services	47,200	57,200	50,542
Supplies and materials			
Supplies	3,000	3,000	2,553
Periodicals and subscriptions	4,800	4,800	6,213
Total supplies and materials	7,800	7,800	8,766
Total Public Defender	\$ 536,800	\$ 546,800	\$ 536,807

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
Emergency Services			
Salaries and benefits			
Salaries	\$ 45,000	\$ 45,000	\$ 44,772
Part-time	2,600	2,600	2,600
Longevity pay	1,000	1,000	795
FICA	4,000	4,000	3,463
IMRF	3,000	3,000	2,560
Health insurance	2,500	2,500	1,954
Life insurance	200	200	68
Unemployment insurance	200	200	88
Total salaries and benefits	<u>58,500</u>	<u>58,500</u>	<u>56,300</u>
Capital improvements			
Other equipment	<u>10,000</u>	<u>10,000</u>	<u>9,277</u>
Commodities and services			
Travel	1,200	1,200	657
Federal grant	-	200,000	161,592
School of instruction	700	700	250
Memberships	200	200	365
Maintenance - equipment	500	500	938
Maintenance - software	200	200	-
Maintenance - vehicles	900	900	323
Rental of equipment	7,700	7,700	7,741
Postage	200	200	22
In-house copies	200	200	42
Internet	9,000	9,000	9,000
Telephone	700	700	536
Total commodities and services	<u>21,500</u>	<u>221,500</u>	<u>181,466</u>
Supplies and materials			
Supplies	1,000	1,000	1,084
Periodicals and subscriptions	600	600	751
Fuels and lubricants	800	800	895
Total supplies and materials	<u>2,400</u>	<u>2,400</u>	<u>2,730</u>
Total Emergency Services	<u>\$ 92,400</u>	<u>\$ 292,400</u>	<u>\$ 249,773</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
PUBLIC BUILDING MAINTENANCE FUND BY SUBFUND

For the Year Ended November 30, 2004

	County PBC Lease	Health Facilities	Lease Revenue	Eliminations	Totals
<b>REVENUES</b>					
Taxes					
Property taxes	\$ 1,749,664	\$ -	\$ -	\$ -	\$ 1,749,664
Charges for services					
Reimbursement from other governments	124,046	-	1,491,000	(1,241,000)	374,046
Investment income	-	4,497	59,640	-	64,137
Miscellaneous income					
Land rentals	52,500	-	-	-	52,500
Total revenues	1,926,210	4,497	1,550,640	(1,241,000)	2,240,347
<b>EXPENDITURES</b>					
General government					
Commodities and services					
Building maintenance	1,241,000	6,475	1,607,663	(1,241,000)	1,614,138
Rent	255,000	-	-	-	255,000
Renewal and replacement program	250,000	-	-	-	250,000
Emergency services	25,000	-	-	-	25,000
Total expenditures	1,771,000	6,475	1,607,663	(1,241,000)	2,144,138
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	155,210	(1,978)	(57,023)	-	96,209
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Special Projects Fund	-	-	20,000	-	20,000
Total other financing sources (uses)	-	-	20,000	-	20,000
NET CHANGE IN FUND BALANCE	155,210	(1,978)	(37,023)	-	116,209
FUND BALANCE, DECEMBER 1	263,954	84,208	364,581	-	712,743
FUND BALANCE, NOVEMBER 30	\$ 419,164	\$ 82,230	\$ 327,558	\$ -	\$ 828,952

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>TAXES</b>			
Property taxes	\$ 577,700	\$ 336,400	\$ 336,686
Total taxes	577,700	336,400	336,686
<b>LICENSES AND PERMITS</b>			
Animal control licenses	-	139,700	131,376
Septic permits and licenses	28,900	28,900	31,675
Well permits	7,900	7,900	7,800
Restaurant permits	98,800	98,800	104,880
Septic inspections	7,900	7,900	5,490
Well inspections	11,100	11,100	8,047
Tanning booth inspections	1,700	1,700	2,100
Total licenses and permits	156,300	296,000	291,368
<b>INTERGOVERNMENTAL REVENUE</b>			
Public building commission	156,000	156,000	156,000
Medicare - home nursing	1,900,000	1,900,000	2,053,800
State aid - home nursing	75,000	75,000	52,800
State aid - family planning	24,000	24,000	20,095
State grant - FCM match	117,000	117,000	198,825
State grant - planning prepared	50,000	50,000	120,534
State grant - WIC	215,500	215,500	238,500
State aid - well child	32,000	32,000	39,668
State aid - immunizations	42,000	42,000	49,405
State grant - basic health	127,000	127,000	125,937
State grant - vision and hearing	18,000	18,000	23,197
State grant - breast and cervical	25,700	25,700	22,018
State grant - vector prevention	-	-	5,679
State grant - Title X - family planning	179,500	179,500	184,954
State grant - case management	270,000	270,000	260,156
State grant - adolescent health	35,000	35,000	67,500
State grant - AIDS	43,000	43,000	56,891
State grant - tobacco	30,600	30,600	30,058
State grant - HIV case management	26,000	26,000	51,302
Total intergovernmental revenue	3,366,300	3,366,300	3,757,319

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
HEALTH FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES</b>			
Vital records	\$ 24,800	\$ 24,800	\$ 27,592
Blood lead testing	2,500	2,500	3,238
Private pay - home nursing	300,000	300,000	208,800
Private pay - TB	19,000	19,000	17,752
Employee wellness	45,500	45,500	41,533
School physicals	20,000	20,000	17,473
Family planning	100,000	100,000	101,471
Well child clinic	2,500	2,500	2,018
Immunizations	76,000	76,000	78,670
Flu shots	70,000	70,000	32,335
First impressions	5,000	5,000	7,572
Total charges for services	665,300	665,300	538,454
INVESTMENT INCOME	38,000	38,000	38,501
<b>MISCELLANEOUS</b>			
Donations	2,000	2,000	2,795
Building rentals	-	-	600
Other	2,000	2,000	5,787
Total miscellaneous	4,000	4,000	9,182
<b>TOTAL REVENUES</b>	<b>\$ 4,807,600</b>	<b>\$ 4,706,000</b>	<b>\$ 4,971,510</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 2,898,000	\$ 2,898,000	\$ 2,795,256
Overtime	25,000	25,000	34,444
Workers compensation	-	-	251
On call	17,800	17,800	16,928
Examination fees	400	400	40
Health benefits	356,400	356,400	317,388
Life insurance	8,700	8,700	8,725
FICA	225,700	225,700	209,567
IMRF	174,400	174,400	158,452
Unemployment tax	7,400	7,400	11,751
Paid-hours-off contingency	10,000	10,000	5,907
Deferred compensation	4,300	4,300	4,400
Medical insurance	88,000	88,000	-
Total salaries and benefits	3,816,100	3,816,100	3,563,109
Capital improvements			
Office furniture and equipment	30,000	30,000	40,207
Special projects	180,000	180,000	155,415
Other equipment	3,000	3,000	6,258
Vehicles	15,000	15,000	14,333
Total capital improvements	228,000	228,000	216,213
Commodities and services			
Travel	85,000	85,000	85,014
School of instruction	1,000	1,000	591
Public notices	6,000	6,000	3,637
Memberships	7,200	7,200	7,176
Maintenance - vehicles	4,000	4,000	7,546
Maintenance - equipment	31,000	31,000	24,582
Maintenance - building	50,000	50,000	66,892
Postage	16,500	16,500	14,834
Telephone	64,500	64,500	58,069
Utilities	80,000	80,000	82,602
Commercial services	26,000	26,000	26,257
Rental of space	70,900	70,900	72,316
Rental of equipment	1,500	1,500	1,420
Professional services	480,000	480,000	489,124

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HEALTH FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 12,000	\$ 12,000	\$ 21,642
Employee wellness	35,500	35,500	32,063
Water sample testing	1,500	1,500	899
In-house copies	11,000	11,000	8,412
Other commodities and services	7,500	7,500	7,771
	<hr/>		
Total commodities and services	991,100	991,100	1,010,847
	<hr/>		
Supplies and materials			
Supplies	37,400	37,400	35,066
Janitorial	4,000	4,000	3,869
Family planning supplies	78,000	78,000	89,589
Clinic supplies	20,000	20,000	17,621
Vaccines	70,000	70,000	48,610
Home nursing supplies	50,000	50,000	43,812
TB supplies	6,000	6,000	1,503
Animal control supplies	2,500	2,500	1,930
Periodicals and subscriptions	3,500	3,500	3,489
Educational supplies	6,000	6,000	3,459
Fuels and lubricants	5,500	5,500	7,889
Clothing	2,600	2,600	3,299
	<hr/>		
Total supplies and materials	285,500	285,500	260,136
	<hr/>		
TOTAL EXPENDITURES	\$ 5,320,700	\$ 5,320,700	\$ 5,050,305

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 November 30, 2004

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 12,158,152	\$ 452,427	\$ 5,524,021	\$ 200,000	\$ 18,334,600
Receivables					
Property taxes	5,531,500	-	-	-	5,531,500
Accounts	268,993	-	70,710	-	339,703
Accrued interest	8,526	-	1,513	-	10,039
Other	10,121	-	-	-	10,121
Prepaid items	19,601	-	-	-	19,601
Due from other funds	40,828	-	-	-	40,828
Advances to other funds	-	323,750	-	-	323,750
Restricted assets					
Cash with paying agent	-	342,975	-	-	342,975
<b>TOTAL ASSETS</b>	<b>\$ 18,037,721</b>	<b>\$ 1,119,152</b>	<b>\$ 5,596,244</b>	<b>\$ 200,000</b>	<b>\$ 24,953,117</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 430,202	\$ -	\$ 54,003	\$ -	\$ 484,205
Accrued payroll	79,177	-	-	-	79,177
Interest payable	-	2,975	-	-	2,975
Retainage payable	7,575	-	-	-	7,575
Deferred property taxes	5,531,500	-	-	-	5,531,500
Other deferred revenues	34,144	-	127,488	-	161,632
Advances from other funds	323,750	-	-	-	323,750
General obligation bonds payable	-	340,000	-	-	340,000
<b>Total liabilities</b>	<b>6,406,348</b>	<b>342,975</b>	<b>181,491</b>	<b>-</b>	<b>6,930,814</b>
<b>FUND BALANCES</b>					
Reserved for prepaid items	19,601	-	-	-	19,601
Reserved for notes receivable	10,121	-	-	-	10,121
Reserved for retirement	2,577,519	-	-	-	2,577,519
Reserved for land cash	9,788	-	-	-	9,788
Reserved for wetland mitigation	162,804	-	-	-	162,804
Reserved for specific purpose	28,471	-	-	-	28,471
Reserved for working cash	-	-	-	200,000	200,000
Reserved for advances to other funds	-	323,750	-	-	323,750
Reserved for debt service	-	452,427	-	-	452,427
Reserved for highways and streets	4,959,956	-	-	-	4,959,956
Reserved for health and welfare	1,759,315	-	-	-	1,759,315
Unreserved					
Undesignated	2,103,798	-	5,414,753	-	7,518,551
<b>Total fund balances</b>	<b>11,631,373</b>	<b>776,177</b>	<b>5,414,753</b>	<b>200,000</b>	<b>18,022,303</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 18,037,721</b>	<b>\$ 1,119,152</b>	<b>\$ 5,596,244</b>	<b>\$ 200,000</b>	<b>\$ 24,953,117</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

November 30, 2004

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 5,217,323	\$ -	\$ 913,499	\$ -	\$ 6,130,822
Licenses and permits	95,202	-	-	-	95,202
Intergovernmental	2,331,644	-	133,304	-	2,464,948
Charges for services	977,646	-	49,691	-	1,027,337
Fines and forfeits	52,635	-	-	-	52,635
Investment income	167,843	-	26,312	1,980	196,135
Miscellaneous	784,887	-	-	-	784,887
<b>Total revenues</b>	<b>9,627,180</b>	<b>-</b>	<b>1,122,806</b>	<b>1,980</b>	<b>10,751,966</b>
<b>EXPENDITURES</b>					
Current					
General government	274,733	-	-	-	274,733
Public safety	802,680	-	-	-	802,680
Highways and streets	4,440,432	-	-	-	4,440,432
Health and welfare	2,173,472	-	-	-	2,173,472
Culture and recreation	535,284	-	-	-	535,284
Debt service					
Principal retirement	-	340,000	-	-	340,000
Interest and fiscal charges	-	6,550	-	-	6,550
Capital outlay	-	-	1,151,575	-	1,151,575
<b>Total expenditures</b>	<b>8,226,601</b>	<b>346,550</b>	<b>1,151,575</b>	<b>-</b>	<b>9,724,726</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,400,579</b>	<b>(346,550)</b>	<b>(28,769)</b>	<b>1,980</b>	<b>1,027,240</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	1,003,599	-	618,000	-	1,621,599
Transfers (out)	(396,893)	(660,000)	(220,000)	(2,250)	(1,279,143)
Sale of capital assets	-	-	18,405	-	18,405
<b>Total other financing sources (uses)</b>	<b>606,706</b>	<b>(660,000)</b>	<b>416,405</b>	<b>(2,250)</b>	<b>360,861</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>2,007,285</b>	<b>(1,006,550)</b>	<b>387,636</b>	<b>(270)</b>	<b>1,388,101</b>
<b>FUND BALANCES, DECEMBER 1</b>	<b>9,624,088</b>	<b>1,782,727</b>	<b>5,027,117</b>	<b>200,270</b>	<b>16,634,202</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 11,631,373</b>	<b>\$ 776,177</b>	<b>\$ 5,414,753</b>	<b>\$ 200,000</b>	<b>\$ 18,022,303</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
ALL NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2004

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
Cash and investments	\$ 3,391,721	\$ 1,060,683	\$ 5,350,830	\$ 1,931,222	\$ 423,696	\$ 12,158,152
Receivables	-	-	-	-	-	-
Property taxes	-	-	3,039,000	2,070,000	422,500	5,531,500
Accounts	35,679	63,023	133,234	-	37,057	268,993
Accrued interest	-	-	7,265	1,261	-	8,526
Other	-	-	-	10,121	-	10,121
Prepaid items	681	1,852	12,292	2,734	2,042	19,601
Due from other funds	40,828	-	-	-	-	40,828
<b>TOTAL ASSETS</b>	<b>\$ 3,468,909</b>	<b>\$ 1,125,558</b>	<b>\$ 8,542,621</b>	<b>\$ 4,015,338</b>	<b>\$ 885,295</b>	<b>\$ 18,037,721</b>

LIABILITIES AND FUND BALANCES

Accounts payable	\$ 28,214	\$ 27,597	\$ 290,302	\$ 73,866	\$ 10,223	\$ 430,202
Accrued payroll	1,931	12,797	46,427	10,357	7,665	79,177
Retainage payable	-	-	7,575	-	-	7,575
Deferred property taxes	-	-	3,039,000	2,070,000	422,500	5,531,500
Other deferred revenues	-	10,341	-	20,434	3,369	34,144
Advances from other funds	-	-	-	-	323,750	323,750
<b>Total liabilities</b>	<b>30,145</b>	<b>50,735</b>	<b>3,383,304</b>	<b>2,174,657</b>	<b>767,507</b>	<b>6,406,348</b>
<b>FUND BALANCES</b>						
Reserved for prepaid items	681	1,852	12,292	2,734	2,042	19,601
Reserved for notes receivable	-	-	-	10,121	-	10,121
Reserved for retirement	2,573,457	-	-	-	4,062	2,577,519
Reserved for land cash	-	-	-	-	9,788	9,788
Reserved for wetland mitigation	-	-	-	-	162,804	162,804
Reserved for specific purpose	-	-	-	-	28,471	28,471
Reserved for highways and streets	-	-	4,959,956	-	-	4,959,956
Reserved for health and welfare	-	-	-	1,759,315	-	1,759,315
Unreserved (deficit)	864,626	1,072,971	187,069	68,511	(89,379)	2,103,798
<b>Total fund balances</b>	<b>3,438,764</b>	<b>1,074,823</b>	<b>5,159,317</b>	<b>1,840,681</b>	<b>117,788</b>	<b>11,631,373</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,468,909</b>	<b>\$ 1,125,558</b>	<b>\$ 8,542,621</b>	<b>\$ 4,015,338</b>	<b>\$ 885,295</b>	<b>\$ 18,037,721</b>

\* Aggregates - See the following pages.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
GENERAL GOVERNMENT GROUP

November 30, 2004

	Retirement	Public Building Administration	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
<b>ASSETS</b>							
Cash and investments	\$ 2,572,678	\$ 100,630	\$ 207,698	\$ 40,266	\$ 469,610	\$ 839	\$ 3,391,721
Receivables							
Accounts	779	-	475	-	34,425	-	35,679
Prepaid items	-	-	681	-	-	-	681
Due from other funds	-	828	-	-	40,000	-	40,828
<b>TOTAL ASSETS</b>	<b>\$ 2,573,457</b>	<b>\$ 101,458</b>	<b>\$ 208,854</b>	<b>\$ 40,266</b>	<b>\$ 544,035</b>	<b>\$ 839</b>	<b>\$ 3,468,909</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ 1,209	\$ 23,844	\$ -	\$ 2,993	\$ 168	\$ 28,214
Accrued payroll	-	-	1,681	-	-	250	1,931
<b>Total liabilities</b>	<b>-</b>	<b>1,209</b>	<b>25,525</b>	<b>-</b>	<b>2,993</b>	<b>418</b>	<b>30,145</b>
<b>FUND BALANCES</b>							
Reserved for prepaid items	-	-	681	-	-	-	681
Reserved for retirement	2,573,457	-	-	-	-	-	2,573,457
Unreserved	-	100,249	182,648	40,266	541,042	421	864,626
<b>Total fund balances</b>	<b>2,573,457</b>	<b>100,249</b>	<b>183,329</b>	<b>40,266</b>	<b>541,042</b>	<b>421</b>	<b>3,438,764</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,573,457</b>	<b>\$ 101,458</b>	<b>\$ 208,854</b>	<b>\$ 40,266</b>	<b>\$ 544,035</b>	<b>\$ 839</b>	<b>\$ 3,468,909</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
PUBLIC SAFETY GROUP

November 30, 2004

	Child Support	Law Library	Court Automation	Drug Program	Documentation Storage	Court Security	Probation	Sheriff's Special Projects	Totals
<b>ASSETS</b>									
Cash and investments	\$ 26,595	\$ 129,354	\$ 147,468	\$ 6,495	\$ 178,678	\$ 80,006	\$ 441,644	\$ 50,443	\$ 1,060,683
Receivables	-	2,510	10,339	-	8,691	29,847	10,156	1,480	63,023
Accounts	164	-	339	-	328	1,021	-	-	1,852
Prepaid items	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 26,759</b>	<b>\$ 131,864</b>	<b>\$ 158,146</b>	<b>\$ 6,495</b>	<b>\$ 187,697</b>	<b>\$ 110,874</b>	<b>\$ 451,800</b>	<b>\$ 51,923</b>	<b>\$ 1,125,558</b>
<b>LIABILITIES AND FUND BALANCES</b>									
<b>LIABILITIES</b>									
Accounts payable	\$ -	\$ 7,174	\$ -	\$ 505	\$ 8,907	\$ 371	\$ 9,581	\$ 1,059	\$ 27,597
Accrued payroll	-	-	1,225	-	6,653	4,919	-	-	12,797
Deferred revenue	-	-	-	-	-	-	-	10,341	10,341
<b>Total liabilities</b>	<b>-</b>	<b>7,174</b>	<b>1,225</b>	<b>505</b>	<b>15,560</b>	<b>5,290</b>	<b>9,581</b>	<b>11,400</b>	<b>50,735</b>
<b>FUND BALANCES</b>									
Reserved for prepaid items	164	-	339	-	328	1,021	-	-	1,852
Unreserved	26,595	124,690	156,582	5,990	171,809	104,563	442,219	40,523	1,072,971
<b>Total fund balances</b>	<b>26,759</b>	<b>124,690</b>	<b>156,921</b>	<b>5,990</b>	<b>172,137</b>	<b>105,584</b>	<b>442,219</b>	<b>40,523</b>	<b>1,074,823</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 26,759</b>	<b>\$ 131,864</b>	<b>\$ 158,146</b>	<b>\$ 6,495</b>	<b>\$ 187,697</b>	<b>\$ 110,874</b>	<b>\$ 451,800</b>	<b>\$ 51,923</b>	<b>\$ 1,125,558</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
HIGHWAYS AND STREETS GROUP

November 30, 2004

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
Cash and investments	\$ 2,011,207	\$ 193,098	\$ 1,068,533	\$ 1,195,643	\$ 882,349	\$ 5,350,830
Receivables						
Property taxes	1,586,000	-	660,000	-	793,000	3,039,000
Accounts	20,853	937	-	110,963	481	133,234
Accrued interest	2,529	57	-	1,920	2,759	7,265
Prepaid items	10,921	690	681	-	-	12,292
<b>TOTAL ASSETS</b>	<b>\$ 3,631,510</b>	<b>\$ 194,782</b>	<b>\$ 1,729,214</b>	<b>\$ 1,308,526</b>	<b>\$ 1,678,589</b>	<b>\$ 8,542,621</b>

ASSETS

LIABILITIES AND FUND BALANCES

Accounts payable	\$ 88,308	\$ -	\$ 73,570	\$ -	\$ 128,424	\$ 290,302
Accrued payroll	24,069	7,023	1,830	13,505	-	46,427
Retainage payable	-	-	7,575	-	-	7,575
Deferred property taxes	1,586,000	-	660,000	-	793,000	3,039,000
Total liabilities	1,698,377	7,023	742,975	13,505	921,424	3,383,304
<b>FUND BALANCES</b>						
Reserved for prepaid items	10,921	690	681	-	-	12,292
Reserved for highways and streets	1,922,212	-	985,558	1,295,021	757,165	4,959,956
Unreserved	-	187,069	-	-	-	187,069
Total fund balances	1,933,133	187,759	986,239	1,295,021	757,165	5,159,317
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,631,510</b>	<b>\$ 194,782</b>	<b>\$ 1,729,214</b>	<b>\$ 1,308,526</b>	<b>\$ 1,678,589</b>	<b>\$ 8,542,621</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
HEALTH AND WELFARE GROUP

November 30, 2004

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Totals
<b>ASSETS</b>						
Cash and investments	\$ 1,542,997	\$ 5,808	\$ 59,549	\$ 280,714	\$ 42,154	\$ 1,931,222
Receivables						
Property taxes	1,680,000	-	-	390,000	-	2,070,000
Accrued interest	1,261	-	-	-	-	1,261
Other	-	10,121	-	-	-	10,121
Prepaid items	1,021	-	1,702	-	11	2,734
<b>TOTAL ASSETS</b>	<b>\$ 3,225,279</b>	<b>\$ 15,929</b>	<b>\$ 61,251</b>	<b>\$ 670,714</b>	<b>\$ 42,165</b>	<b>\$ 4,015,338</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 7,277	\$ -	\$ 5,805	\$ 54,571	\$ 6,213	\$ 73,866
Accrued payroll	3,809	-	5,130	-	1,418	10,357
Deferred property taxes	1,680,000	-	-	390,000	-	2,070,000
Deferred revenue	-	-	20,434	-	-	20,434
Total liabilities	1,691,086	-	31,369	444,571	7,631	2,174,657
<b>FUND BALANCES</b>						
Reserved for prepaid items	1,021	-	1,702	-	11	2,734
Reserved for notes receivable	-	10,121	-	-	-	10,121
Reserved for health and welfare	1,533,172	-	-	226,143	-	1,759,315
Unreserved	-	5,808	28,180	-	34,523	68,511
Total fund balances	1,534,193	15,929	29,882	226,143	34,534	1,840,681
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,225,279</b>	<b>\$ 15,929</b>	<b>\$ 61,251</b>	<b>\$ 670,714</b>	<b>\$ 42,165</b>	<b>\$ 4,015,338</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
ALL FUNDS

For the Year Ended November 30, 2004

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
REVENUES						
Taxes	\$ -	\$ -	\$ 2,856,542	\$ 1,949,127	\$ 411,654	\$ 5,217,323
Licenses and permits	-	-	-	95,202	-	95,202
Intergovernmental	74,230	24,302	1,966,215	229,211	37,686	2,331,644
Charges for services	270,473	682,792	-	-	24,381	977,646
Fines and forfeits	-	52,635	-	-	-	52,635
Investment income	42,288	11,433	79,449	27,954	6,719	167,843
Miscellaneous	704,073	6,611	12,107	7,115	54,981	784,887
Total revenues	1,091,064	777,773	4,914,313	2,308,609	535,421	9,627,180
EXPENDITURES						
Current						
General government	274,733	-	-	-	-	274,733
Public safety	-	802,680	-	-	-	802,680
Highways and streets	-	-	4,440,432	-	-	4,440,432
Health and welfare	-	-	-	2,173,472	-	2,173,472
Culture and recreation	-	-	-	-	535,284	535,284
Total expenditures	274,733	802,680	4,440,432	2,173,472	535,284	8,226,601
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	816,331	(24,907)	473,881	135,137	137	1,400,579

OTHER FINANCING SOURCES (USES)

Transfers in

Transfers (out)

Total other financing sources (uses)

NET CHANGE IN FUND BALANCE

FUND BALANCES, DECEMBER 1

FUND BALANCES, NOVEMBER 30

\* Aggregate - See the following pages.

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
\$	7,000	-	\$ 991,599	\$ 5,000	-	\$ 1,003,599
	(25,000)	-	(331,599)	(40,294)	-	(396,893)
	(18,000)	-	660,000	(35,294)	-	606,706
	798,331	(24,907)	1,133,881	99,843	137	2,007,285
	2,640,433	1,099,730	4,025,436	1,740,838	117,651	9,624,088
\$	3,438,764	\$ 1,074,823	\$ 5,159,317	\$ 1,840,681	\$ 117,788	\$ 11,631,373

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NON-MAJOR SPECIAL REVENUE FUNDS  
GENERAL GOVERNMENT GROUP

For the Year Ended November 30, 2004

	Retirement	Public Building Administration	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
<b>REVENUES</b>							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 74,230	\$ -	\$ 74,230
Charges for services	-	25,000	175,257	4,620	65,596	-	270,473
Investment income	32,609	8,162	1,517	-	-	-	42,288
Miscellaneous	667,571	-	-	-	32,000	4,502	704,073
Total revenues	700,180	33,162	176,774	4,620	171,826	4,502	1,091,064
<b>EXPENDITURES</b>							
General government							
Salaries and benefits	-	33,197	56,902	-	-	7,125	97,224
Capital improvements	-	30	58,071	-	18,697	1,431	78,229
Commodities and services	-	11,672	40,242	-	18,786	724	71,424
Supplies and materials	-	305	20,779	-	4,586	2,186	27,856
Total expenditures	-	45,204	175,994	-	42,069	11,466	274,733
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	700,180	(12,042)	780	4,620	129,757	(6,964)	816,331
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	-	-	-	-	7,000	7,000
Transfers (out)	(25,000)	-	-	-	-	-	(25,000)
Total other financing sources (uses)	(25,000)	-	-	-	-	7,000	(18,000)
<b>NET CHANGE IN FUND BALANCE</b>	675,180	(12,042)	780	4,620	129,757	36	798,331
<b>FUND BALANCES, DECEMBER 1</b>	1,898,277	112,291	182,549	35,646	411,285	385	2,640,433
<b>FUND BALANCES, NOVEMBER 30</b>	\$ 2,573,457	\$ 100,249	\$ 183,329	\$ 40,266	\$ 541,042	\$ 421	\$ 3,438,764

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
PUBLIC SAFETY GROUP

For the Year Ended November 30, 2004

	Child Support	Law Library	Court Automation	Drug Program	Documentation Storage	Court Security	Probation	Sheriff's Special Project	Totals
<b>REVENUES</b>									
Intergovernmental	\$ 12,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 1,487	\$ 24,302
Charges for services	16,126	31,390	129,040	1,645	112,440	252,210	139,941	-	682,792
Fines and forfeits	-	-	-	-	-	-	18,110	34,525	52,635
Investment income	67	-	965	-	2,505	-	7,896	-	11,433
Miscellaneous	-	-	-	-	-	1,504	4,600	507	6,611
<b>Total revenues</b>	<b>29,008</b>	<b>31,390</b>	<b>130,005</b>	<b>1,645</b>	<b>114,945</b>	<b>253,714</b>	<b>180,547</b>	<b>36,519</b>	<b>777,773</b>
<b>EXPENDITURES</b>									
Public safety									
Salaries and benefits	889	-	39,729	-	193,242	241,176	21,610	-	496,646
Capital improvements	-	5,939	-	-	26,866	37,646	7,303	17,332	95,086
Commodities and services	3,549	2,713	49,281	4,517	40,628	8,575	79,807	11,530	200,600
Supplies and materials	-	6,509	700	-	722	10	2,407	-	10,348
<b>Total expenditures</b>	<b>4,438</b>	<b>15,161</b>	<b>89,710</b>	<b>4,517</b>	<b>261,458</b>	<b>287,407</b>	<b>111,127</b>	<b>28,862</b>	<b>802,680</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>24,570</b>	<b>16,229</b>	<b>40,295</b>	<b>(2,872)</b>	<b>(146,513)</b>	<b>(33,693)</b>	<b>69,420</b>	<b>7,657</b>	<b>(24,907)</b>
<b>FUND BALANCES, DECEMBER 1</b>	<b>2,189</b>	<b>108,461</b>	<b>116,626</b>	<b>8,862</b>	<b>318,650</b>	<b>139,277</b>	<b>372,799</b>	<b>32,866</b>	<b>1,099,730</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 26,759</b>	<b>\$ 124,690</b>	<b>\$ 156,921</b>	<b>\$ 5,990</b>	<b>\$ 172,137</b>	<b>\$ 105,584</b>	<b>\$ 442,219</b>	<b>\$ 40,523</b>	<b>\$ 1,074,823</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
HIGHWAYS AND STREETS GROUP

For the Year Ended November 30, 2004

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
<b>REVENUES</b>						
Taxes	\$ 1,464,520	\$ -	\$ 659,762	\$ -	\$ 732,260	\$ 2,856,542
Intergovernmental	241,790	61,181	71,635	1,549,290	42,319	1,966,215
Investment income	34,379	2,141	20,825	12,819	9,285	79,449
Miscellaneous	8,660	1,800	1,647	-	-	12,107
<b>Total revenues</b>	<b>1,749,349</b>	<b>65,122</b>	<b>753,869</b>	<b>1,562,109</b>	<b>783,864</b>	<b>4,914,313</b>
<b>EXPENDITURES</b>						
Highways and streets						
Salaries and benefits	793,943	173,901	63,280	427,739	-	1,458,863
Capital improvements	309,047	-	748,853	470,617	540,057	2,068,574
Commodities and services	326,952	2,915	27,989	-	-	357,856
Supplies and materials	499,728	2,471	-	-	-	502,199
Interest	52,940	-	-	-	-	52,940
<b>Total expenditures</b>	<b>1,982,610</b>	<b>179,287</b>	<b>840,122</b>	<b>898,356</b>	<b>540,057</b>	<b>4,440,432</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(233,261)</b>	<b>(114,165)</b>	<b>(86,253)</b>	<b>663,753</b>	<b>243,807</b>	<b>473,881</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	670,073	56,599	-	264,927	-	991,599
Transfers (out)	-	-	-	(275,000)	(56,599)	(331,599)
<b>Total other financing sources (uses)</b>	<b>670,073</b>	<b>56,599</b>	<b>-</b>	<b>(10,073)</b>	<b>(56,599)</b>	<b>660,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>436,812</b>	<b>(57,566)</b>	<b>(86,253)</b>	<b>653,680</b>	<b>187,208</b>	<b>1,133,881</b>
<b>FUND BALANCES, DECEMBER 1</b>	<b>1,496,321</b>	<b>245,325</b>	<b>1,072,492</b>	<b>641,341</b>	<b>569,957</b>	<b>4,025,436</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 1,933,133</b>	<b>\$ 187,759</b>	<b>\$ 986,239</b>	<b>\$ 1,295,021</b>	<b>\$ 757,165</b>	<b>\$ 5,159,317</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
HEALTH AND WELFARE GROUP

For the Year Ended November 30, 2004

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Totals
<b>REVENUES</b>						
Taxes	\$ 1,588,861	\$ -	\$ -	\$ 360,266	\$ -	\$ 1,949,127
Licenses and permits	-	-	-	-	95,202	95,202
Intergovernmental	-	-	229,211	-	-	229,211
Investment income	24,466	775	87	2,186	440	27,954
Miscellaneous	-	-	115	-	7,000	7,115
<b>Total revenues</b>	<b>1,613,327</b>	<b>775</b>	<b>229,413</b>	<b>362,452</b>	<b>102,642</b>	<b>2,308,609</b>
<b>EXPENDITURES</b>						
Health and welfare						
Salaries and benefits	120,623	-	171,187	-	44,021	335,831
Capital improvements	130,375	-	-	-	-	130,375
Commodities and services	1,298,953	-	56,200	309,788	38,568	1,703,509
Supplies and materials	2,394	-	1,363	-	-	3,757
<b>Total expenditures</b>	<b>1,552,345</b>	<b>-</b>	<b>228,750</b>	<b>309,788</b>	<b>82,589</b>	<b>2,173,472</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>60,982</b>	<b>775</b>	<b>663</b>	<b>52,664</b>	<b>20,053</b>	<b>135,137</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	5,000	-	-	5,000
Transfers (out)	-	-	-	(28,294)	(12,000)	(40,294)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>(28,294)</b>	<b>(12,000)</b>	<b>(35,294)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>60,982</b>	<b>775</b>	<b>5,663</b>	<b>24,370</b>	<b>8,053</b>	<b>99,843</b>
<b>FUND BALANCES, DECEMBER 1</b>	<b>1,473,211</b>	<b>15,154</b>	<b>24,219</b>	<b>201,773</b>	<b>26,481</b>	<b>1,740,838</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 1,534,193</b>	<b>\$ 15,929</b>	<b>\$ 29,882</b>	<b>\$ 226,143</b>	<b>\$ 34,534</b>	<b>\$ 1,840,681</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RETIREMENT FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,700,000	\$ 1,700,000	\$ -
Investment income	25,000	25,000	32,609
Miscellaneous			
Rate stabilization	-	-	667,571
Total revenues	<u>1,725,000</u>	<u>1,725,000</u>	<u>700,180</u>
<b>EXPENDITURES</b>			
General Government			
None	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	<u>1,725,000</u>	<u>1,725,000</u>	<u>700,180</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General Fund	<u>(1,725,000)</u>	<u>(1,725,000)</u>	<u>(25,000)</u>
Total other financing sources (uses)	<u>(1,725,000)</u>	<u>(1,725,000)</u>	<u>(25,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	675,180
<b>FUND BALANCE, DECEMBER 1</b>			<u>1,898,277</u>
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 2,573,457</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PUBLIC BUILDING ADMINISTRATION FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services	\$ -	\$ 25,000	\$ 25,000
Investment income	-	9,000	8,162
<b>Total revenues</b>	<b>-</b>	<b>34,000</b>	<b>33,162</b>
<b>EXPENDITURES</b>			
<b>Current</b>			
<b>General government</b>			
<b>Salaries and benefits</b>			
Salaries	21,000	21,000	26,294
Part-time	5,000	5,000	3,699
Overtime	100	100	416
Social security	3,000	3,000	2,325
Illinois municipal retirement	500	500	283
Unemployment insurance	300	300	180
Workers compensation	100	100	-
<b>Total salaries and benefits</b>	<b>30,000</b>	<b>30,000</b>	<b>33,197</b>
<b>Capital improvements</b>			
Office furniture	500	500	-
Computer equipment	2,000	2,000	-
Specialized equipment	1,000	1,000	-
Miscellaneous	1,500	1,500	30
<b>Total capital improvements</b>	<b>5,000</b>	<b>5,000</b>	<b>30</b>
<b>Commodities and services</b>			
Schools of instruction	600	600	169
Travel	1,000	1,000	1,644
Mileage	200	200	50
Public notices	200	200	-
Maintenance	1,000	1,000	-
Telephone	2,000	2,000	1,655
Professional fees	1,000	1,000	-
Commercial services	1,000	1,000	75
Property insurance	600	600	150
Surety bonds	-	-	200
Audit fees	6,000	6,000	7,729
<b>Total commodities and services</b>	<b>13,600</b>	<b>13,600</b>	<b>11,672</b>
<b>Supplies</b>			
Supplies	1,000	1,000	232
Postage	200	200	73
Copies	200	200	-
<b>Total supplies</b>	<b>1,400</b>	<b>1,400</b>	<b>305</b>
<b>Total expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>45,204</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (50,000)</b>	<b>\$ (16,000)</b>	<b>(12,042)</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>112,291</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 100,249</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MICROGRAPHICS FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
County Clerk computer fee	\$ 12,000	\$ 12,000	\$ 14,828
Recorder computer fee	110,000	110,000	107,212
Micro document copies	30,000	30,000	35,396
Microfilm contracts	20,000	20,000	17,821
Investment income	2,000	2,000	1,517
<b>Total revenues</b>	<b>174,000</b>	<b>174,000</b>	<b>176,774</b>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	28,000	28,000	41,881
Part-time	8,500	8,500	-
Overtime	5,000	5,000	792
FICA	3,500	3,500	2,998
IMRF	2,500	2,500	2,352
Longevity pay	1,000	1,000	375
Health insurance	9,000	9,000	7,980
Life insurance	200	200	137
Unemployment insurance	300	300	387
Medical insurance	2,000	2,000	-
<b>Total salaries and benefits</b>	<b>60,000</b>	<b>60,000</b>	<b>56,902</b>
Capital improvements			
Office furniture and equipment	5,000	5,000	260
Computer equipment	12,000	12,000	15,460
Specialized equipment	40,000	40,000	42,351
<b>Total capital improvements</b>	<b>57,000</b>	<b>57,000</b>	<b>58,071</b>
Commodities and services			
School of instruction	400	400	60
Maintenance - equipment	5,000	10,000	22,871
Maintenance - software	30,000	30,000	16,548
Commercial services	5,000	5,000	-
Professional services	5,000	5,000	-
Data processing services	2,000	2,000	763
<b>Total commodities and services</b>	<b>47,400</b>	<b>52,400</b>	<b>40,242</b>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
 MICROGRAPHICS FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 15,000	\$ 15,000	\$ 20,779
Total expenditures	<u>179,400</u>	<u>184,400</u>	<u>175,994</u>
NET CHANGE IN FUND BALANCE	<u>\$ (5,400)</u>	<u>\$ (10,400)</u>	780
FUND BALANCE, DECEMBER 1			<u>182,549</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 183,329</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TAX SALE AUTOMATION FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Computer filing fee	\$ 4,000	\$ 4,000	\$ 4,620
<b>EXPENDITURES</b>			
General government			
None	-	-	-
Total expenditures	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	4,620
FUND BALANCE, DECEMBER 1			<u>35,646</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 40,266</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GIS DEVELOPMENT FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
State grants	\$ -	\$ -	\$ 74,230
Charges for services			
Information and technology	-	-	2,000
Sales of tax maps	12,000	12,000	13,296
E-911 contract	8,200	8,200	50,300
Miscellaneous			
TIF administrative costs	32,000	32,000	32,000
	<u>52,200</u>	<u>52,200</u>	<u>171,826</u>
Total revenues			
<b>EXPENDITURES</b>			
General government			
Salaries and benefits	36,000	36,000	-
Capital improvements	19,000	19,000	18,697
Commodities and services	76,000	76,000	18,786
Supplies and materials	-	-	4,586
	<u>131,000</u>	<u>131,000</u>	<u>42,069</u>
Total expenditures			
NET CHANGE IN FUND BALANCE	<u>\$ (78,800)</u>	<u>\$ (78,800)</u>	129,757
FUND BALANCE, DECEMBER 1			<u>411,285</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 541,042</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GIS DEVELOPMENT FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Part-time	\$ 30,000	\$ 30,000	\$ -
Overtime	1,200	1,200	-
FICA	2,500	2,500	-
Unemployment insurance	300	300	-
Medical insurance	2,000	2,000	-
<b>Total salaries and benefits</b>	<b>36,000</b>	<b>36,000</b>	<b>-</b>
Capital improvements			
Computer equipment	19,000	19,000	18,697
<b>Total capital improvements</b>	<b>19,000</b>	<b>19,000</b>	<b>18,697</b>
Commodities and services			
Travel	1,000	1,000	-
Schools of instruction	10,000	10,000	-
Professional services	50,000	50,000	2,280
Software acquisition	10,000	10,000	16,506
Internal training program	5,000	5,000	-
<b>Total commodities and services</b>	<b>76,000</b>	<b>76,000</b>	<b>18,786</b>
Supplies and materials			
Technical supplies	-	-	4,466
Copies	-	-	120
<b>Total supplies and materials</b>	<b>-</b>	<b>-</b>	<b>4,586</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 131,000</b>	<b>\$ 131,000</b>	<b>\$ 42,069</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HISTORY ROOM FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Miscellaneous			
Donations	\$ -	\$ 6,000	\$ 4,502
Total revenues	-	6,000	4,502
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	6,500	6,500	6,545
FICA	500	500	497
Unemployment insurance	100	100	83
Total salaries and benefits	7,100	7,100	7,125
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	-	500	1,431
Total capital improvements	1,000	1,500	1,431
Commodities and services			
Maintenance - equipment	500	500	539
Commercial service	2,000	2,000	-
Postage	400	400	185
Total commodities and services	2,900	2,900	724
Supplies and materials			
Supplies	2,000	2,000	2,186
Total expenditures	13,000	13,500	11,466
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,000)	(7,500)	(6,964)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General Fund	-	7,000	7,000
NET CHANGE IN FUND BALANCE	\$ (13,000)	\$ (500)	36
FUND BALANCE, DECEMBER 1			385
FUND BALANCE, NOVEMBER 30			\$ 421

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CHILD SUPPORT FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
State grant	\$ -	\$ -	\$ 12,815
Charges for services			
Financial services	30,000	30,000	16,126
Investment income	1,000	1,000	67
Miscellaneous	19,000	19,000	-
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>29,008</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	50,000	50,000	(175)
Part-time	10,000	10,000	-
Overtime	-	-	152
Longevity pay	1,000	1,000	24
FICA	5,000	5,000	157
IMRF	3,000	3,000	108
Health benefits	8,500	8,500	610
Life insurance	300	300	11
Unemployment insurance	200	200	2
Medical insurance	2,000	2,000	-
Total salaries and benefits	<u>80,000</u>	<u>80,000</u>	<u>889</u>
Capital improvements			
Computer equipment	1,000	1,000	-
Commodities and services			
Travel	2,000	2,000	-
Maintenance - equipment	5,000	5,000	3,549
Data processing	2,000	2,000	-
Postage	2,000	2,000	-
Total commodities and services	<u>11,000</u>	<u>11,000</u>	<u>3,549</u>
Supplies and materials			
Supplies	4,000	4,000	-
Other	1,000	1,000	-
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total expenditures	<u>97,000</u>	<u>97,000</u>	<u>4,438</u>
NET CHANGE IN FUND BALANCE	<u>\$ (47,000)</u>	<u>\$ (47,000)</u>	<u>24,570</u>
FUND BALANCE, DECEMBER 1			<u>2,189</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 26,759</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAW LIBRARY FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Law Library services	\$ 25,000	\$ 25,000	\$ 31,390
Copy services	1,000	1,000	-
Total revenues	<u>26,000</u>	<u>26,000</u>	<u>31,390</u>
<b>EXPENDITURES</b>			
Public safety			
Capital improvements			
Office furniture and equipment	1,000	1,000	1,811
Computer equipment	2,500	2,500	4,128
Total capital improvements	<u>3,500</u>	<u>3,500</u>	<u>5,939</u>
Commodities and services			
Professional services	-	-	2,713
Supplies and materials			
Supplies	500	500	500
Periodicals and subscriptions	25,000	25,000	6,009
Total supplies and materials	<u>25,500</u>	<u>25,500</u>	<u>6,509</u>
Total expenditures	<u>29,000</u>	<u>29,000</u>	<u>15,161</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	16,229
FUND BALANCE, DECEMBER 1			<u>108,461</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 124,690</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COURT AUTOMATION FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Computer filing fee	\$ 85,000	\$ 85,000	\$ 105,675
Driver safety school	15,000	15,000	-
Court supervision fee	-	-	23,365
Investment income	-	-	965
<b>Total revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>130,005</b>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	33,000	33,000	31,402
Part-time	2,000	2,000	-
FICA	3,000	3,000	2,329
IMRF	2,000	2,000	1,826
Health benefits	4,600	4,600	3,908
Life insurance	200	200	137
Unemployment insurance	200	200	127
Medical insurance	2,000	2,000	-
<b>Total salaries and benefits</b>	<b>47,000</b>	<b>47,000</b>	<b>39,729</b>
Capital improvements			
Computer equipment	5,000	5,000	-
<b>Total capital improvements</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
Commodities and services			
Maintenance - software	-	-	8,333
Maintenance - equipment	25,000	25,000	8,100
Data processing services	29,000	29,000	32,848
<b>Total commodities and services</b>	<b>54,000</b>	<b>54,000</b>	<b>49,281</b>
Supplies and materials			
Computerization supplies	-	-	700
<b>Total expenditures</b>	<b>106,000</b>	<b>106,000</b>	<b>89,710</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (6,000)</b>	<b>\$ (6,000)</b>	<b>40,295</b>
FUND BALANCE, DECEMBER 1			116,626
FUND BALANCE, NOVEMBER 30			<b>\$ 156,921</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DRUG PROGRAM FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Forfeits	\$ 5,000	\$ 5,000	\$ 1,645
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Witness fees	300	300	-
Transcripts	2,000	4,000	4,517
Total commodities and services	2,300	4,300	4,517
Supplies and materials			
Supplies	300	300	-
Postage	200	200	-
Copies - in house	200	200	-
Total supplies and materials	700	700	-
Total expenditures	3,000	5,000	4,517
NET CHANGE IN FUND BALANCE	\$ 2,000	\$ -	(2,872)
FUND BALANCE, DECEMBER 1			8,862
FUND BALANCE, NOVEMBER 30			\$ 5,990

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DOCUMENTATION STORAGE FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Cost from fines	\$ 100,000	\$ 100,000	\$ 112,440
Investment income	5,000	5,000	2,505
<b>Total revenues</b>	<b>105,000</b>	<b>105,000</b>	<b>114,945</b>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	45,000	150,000	168,411
Part-time	32,000	32,000	-
Overtime	-	-	123
Longevity pay	1,000	1,000	1,886
FICA	6,000	6,000	12,614
IMRF	3,000	3,000	5,100
Health benefits	-	-	3,444
Life insurance	-	-	137
Unemployment insurance	1,000	1,000	1,527
<b>Total salaries and benefits</b>	<b>88,000</b>	<b>193,000</b>	<b>193,242</b>
Capital improvements			
Computer equipment	75,000	75,000	21,736
Office furniture and equipment	5,000	5,000	5,130
<b>Total capital improvements</b>	<b>80,000</b>	<b>80,000</b>	<b>26,866</b>
Commodities and services			
Travel	2,500	2,500	-
Maintenance - software	-	-	9,775
Maintenance - equipment	-	-	3,678
Commercial services	3,100	3,100	-
Data processing	12,000	37,000	27,175
<b>Total commodities and services</b>	<b>17,600</b>	<b>42,600</b>	<b>40,628</b>
Supplies and materials			
Supplies	5,000	5,000	722
<b>Total expenditures</b>	<b>190,600</b>	<b>320,600</b>	<b>261,458</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (85,600)</b>	<b>\$ (215,600)</b>	<b>(146,513)</b>
FUND BALANCE, DECEMBER 1			318,650
FUND BALANCE, NOVEMBER 30			<u>\$ 172,137</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COURT SECURITY FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Court security fee	\$ 240,000	\$ 240,000	\$ 252,210
Miscellaneous	-	-	1,504
<b>Total revenues</b>	<b>240,000</b>	<b>240,000</b>	<b>253,714</b>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	148,000	148,000	151,718
Part-time	30,000	30,000	20,956
Overtime	6,500	6,500	11,869
Premium holiday	2,500	2,500	1,595
Supervisory differential	-	-	139
Education pay	2,500	2,500	100
Longevity pay	3,500	3,500	4,869
FICA	13,000	13,000	13,172
IMRF	2,000	2,000	-
SLEP	22,000	22,000	21,652
Training pay	1,000	1,000	142
Health benefits	14,000	14,000	14,016
Life insurance	500	500	364
Unemployment insurance	500	500	584
Medical insurance	4,000	4,000	-
<b>Total salaries and benefits</b>	<b>250,000</b>	<b>250,000</b>	<b>241,176</b>
Capital improvements			
Other equipment	50,200	50,200	37,646
Commodities and services			
School of instruction	400	400	-
Maintenance - equipment	8,000	8,000	8,575
<b>Total commodities and services</b>	<b>8,400</b>	<b>8,400</b>	<b>8,575</b>
Supplies and materials			
Supplies	300	300	10
Clothing	700	700	-
<b>Total supplies and materials</b>	<b>1,000</b>	<b>1,000</b>	<b>10</b>
<b>Total expenditures</b>	<b>309,600</b>	<b>309,600</b>	<b>287,407</b>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
 COURT SECURITY FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (69,600)	\$ (69,600)	\$ (33,693)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Public Building Maintenance Fund	(100,000)	(100,000)	-
Total other financing sources (uses)	(100,000)	(100,000)	-
NET CHANGE IN FUND BALANCE	<u>\$ (169,600)</u>	<u>\$ (169,600)</u>	(33,693)
FUND BALANCE, DECEMBER 1			<u>139,277</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 105,584</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROBATION FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ -	\$ -	\$ 10,000
Charges for services			
Probation fees	55,000	55,000	97,826
Electronic monitoring	30,000	30,000	28,156
Leads connection	-	-	2,000
Drug testing	1,500	1,500	4,545
DNA testing	2,700	2,700	730
Special event salary	-	-	6,684
Fines and forfeits			
Victim impact panel fees	10,000	10,000	18,110
Investment income	5,000	5,000	7,896
Miscellaneous	-	-	4,600
Total revenues	<u>104,200</u>	<u>104,200</u>	<u>180,547</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	-	22,000	19,835
FICA	-	-	1,517
Unemployment insurance	-	-	258
Total salaries and benefits	<u>-</u>	<u>22,000</u>	<u>21,610</u>
Capital improvements			
Computer equipment	10,000	10,000	7,303
Commodities and services			
Maintenance - vehicles	4,000	4,000	1,017
Training	5,000	5,000	2,144
Telephone	6,000	6,000	4,593
Professional services	12,000	12,000	4,940
Drug testing	5,000	5,000	4,139
Commercial services	17,000	17,000	8,971
Juvenile summer camp	-	-	14,753
Electronic monitoring	35,000	35,000	39,250
Total commodities and services	<u>84,000</u>	<u>84,000</u>	<u>79,807</u>
Supplies and materials			
Fuel	4,000	4,000	2,407
Total expenditures	<u>98,000</u>	<u>120,000</u>	<u>111,127</u>
NET CHANGE IN FUND BALANCE	<u>\$ 6,200</u>	<u>\$ (15,800)</u>	69,420
FUND BALANCE, DECEMBER 1			<u>372,799</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 442,219</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SHERIFF'S SPECIAL PROJECTS FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
SCAAP grant	\$ 5,000	\$ 5,000	\$ 1,487
Fines and forfeits			
Forfeits	1,000	1,000	-
DUI fines	18,000	18,000	30,995
Narcotics task force	6,000	6,000	3,530
Miscellaneous income			
Donations	2,000	2,000	120
Other miscellaneous	-	-	387
Total revenues	<u>32,000</u>	<u>32,000</u>	<u>36,519</u>
<b>EXPENDITURES</b>			
Public safety			
Capital improvements			
Other equipment	17,800	17,800	17,332
Total capital improvements	<u>17,800</u>	<u>17,800</u>	<u>17,332</u>
Commodities and services			
Training	2,000	2,000	1,240
Maintenance - equipment	9,000	11,000	10,290
Total commodities and services	<u>11,000</u>	<u>13,000</u>	<u>11,530</u>
Total expenditures	<u>28,800</u>	<u>30,800</u>	<u>28,862</u>
NET CHANGE IN FUND BALANCE	<u>\$ 3,200</u>	<u>\$ 1,200</u>	7,657
FUND BALANCE, DECEMBER 1			<u>32,866</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 40,523</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HIGHWAY FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,452,000	\$ 1,452,000	\$ 1,464,520
Intergovernmental			
Fuel reimbursement	86,000	86,000	127,016
Sale of fuel	5,500	5,500	5,423
Materials	78,000	78,000	109,351
Investment income	30,000	30,000	34,379
Miscellaneous	165,500	165,500	8,660
<b>Total revenues</b>	<b>1,817,000</b>	<b>1,817,000</b>	<b>1,749,349</b>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits	895,000	895,000	793,943
Capital improvements	695,500	695,500	309,047
Commodities and services	466,800	466,800	326,952
Supplies and materials	543,300	543,300	499,728
Interest	150,700	150,700	52,940
<b>Total expenditures</b>	<b>2,751,300</b>	<b>2,751,300</b>	<b>1,982,610</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(934,300)</b>	<b>(934,300)</b>	<b>(233,261)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
County Motor Fuel Tax Fund	275,000	275,000	275,000
Debt Service Fund	-	-	395,073
<b>Total other financing sources (uses)</b>	<b>275,000</b>	<b>275,000</b>	<b>670,073</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (659,300)</b>	<b>\$ (659,300)</b>	<b>436,812</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>1,496,321</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 1,933,133</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HIGHWAY FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>HIGHWAYS AND STREETS</b>			
Salaries and benefits			
Salaries	\$ 585,000	\$ 585,000	\$ 538,726
Overtime	30,000	30,000	12,160
Seasonal	35,000	35,000	10,596
On call	-	-	1,888
Premium holiday	4,000	4,000	-
Longevity pay	22,000	22,000	19,510
FICA	50,000	50,000	42,988
IMRF	40,000	40,000	33,062
Health benefits	85,000	85,000	123,884
Unemployment tax	1,000	1,000	2,066
Life insurance	2,000	2,000	2,684
Uniform allowance	3,000	3,000	2,900
Medical insurance	38,000	38,000	-
Deferred compensation	-	-	3,479
<b>Total salaries and benefits</b>	<b>895,000</b>	<b>895,000</b>	<b>793,943</b>
Capital improvements			
Land acquisition	350,000	350,000	24,595
Roads - major repairs and maintenance	-	-	20,483
Vehicles	32,000	32,000	27,540
Construction equipment	240,300	240,300	199,514
Landscaping	2,000	2,000	-
Office furniture and equipment	7,400	7,400	3,741
Other equipment	63,800	63,800	33,174
<b>Total capital improvements</b>	<b>695,500</b>	<b>695,500</b>	<b>309,047</b>
Commodities and services			
Travel	3,500	3,500	3,234
School of instruction	2,000	2,000	1,010
Public notices	300	300	673
Memberships	1,200	1,200	1,297
Maintenance - software	4,000	4,000	4,569
Maintenance - vehicles	28,000	28,000	30,657
Maintenance - building	17,000	17,000	22,033
Maintenance - equipment	75,000	75,000	61,495
Maintenance - fuel depot	3,000	3,000	5,297
Postage	1,400	1,400	1,028
Telephone	8,100	8,100	11,798
Utilities	54,000	54,000	50,783
Commercial services	65,000	65,000	60,727
Rental of equipment	1,000	1,000	190
Professional services	203,300	203,300	72,161
<b>Total commodities and services</b>	<b>466,800</b>	<b>466,800</b>	<b>326,952</b>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HIGHWAY FUND (Continued)

For the Year Ended November 30, 2004

	Budget	Budget	Actual
<b>HIGHWAYS AND STREETS (Continued)</b>			
Supplies and materials			
Supplies	\$ 6,500	\$ 6,500	\$ 3,620
Periodicals and subscriptions	200	200	267
Fuels and lubricants	167,500	167,500	194,946
Materials - day labor	90,000	90,000	112,248
Materials - traffic control	17,500	17,500	19,591
Materials - winter maintenance	260,600	260,600	168,056
Clothing	900	900	800
Other supplies and materials	100	100	200
Total supplies and materials	<u>543,300</u>	<u>543,300</u>	<u>499,728</u>
Debt service			
Principal on indebtedness	97,700	97,700	-
Interest and fiscal charges	53,000	53,000	52,940
Total debt service	<u>150,700</u>	<u>150,700</u>	<u>52,940</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 2,751,300</u>	<u>\$ 2,751,300</u>	<u>\$ 1,982,610</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ENGINEERING FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Contributions from townships			
Engineering	\$ -	\$ -	\$ 20,897
Township motor fuel - engineering	50,000	50,000	40,284
Investment income	2,000	2,000	2,141
Miscellaneous	1,200	1,200	1,800
<b>Total revenues</b>	<b>53,200</b>	<b>53,200</b>	<b>65,122</b>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits	180,000	180,000	173,901
Capital improvements	500	500	-
Commodities and services	2,800	2,800	2,915
Supplies and materials	3,300	3,300	2,471
<b>Total expenditures</b>	<b>186,600</b>	<b>186,600</b>	<b>179,287</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(133,400)</b>	<b>(133,400)</b>	<b>(114,165)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Federal Highway Matching Fund	57,500	57,500	56,599
<b>Total other financing sources (uses)</b>	<b>57,500</b>	<b>57,500</b>	<b>56,599</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (75,900)</b>	<b>\$ (75,900)</b>	<b>(57,566)</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>245,325</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 187,759</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
ENGINEERING FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>HIGHWAYS AND STREETS</b>			
Salaries and benefits			
Salaries	\$ 137,000	\$ 137,000	\$ 138,183
Overtime	7,000	7,000	3,837
Longevity pay	4,000	4,000	3,381
FICA	12,000	12,000	10,476
IMRF	9,000	9,000	8,216
Health insurance	10,000	10,000	9,016
Life insurance	500	500	410
Unemployment insurance	500	500	382
<b>Total salaries and benefits</b>	<b>180,000</b>	<b>180,000</b>	<b>173,901</b>
Capital improvements			
Office furniture	500	500	-
<b>Total capital improvements</b>	<b>500</b>	<b>500</b>	<b>-</b>
Commodities and services			
Travel	1,000	1,000	337
Maintenance - equipment	1,200	1,200	803
Maintenance - software	600	600	1,775
<b>Total commodities and services</b>	<b>2,800</b>	<b>2,800</b>	<b>2,915</b>
Supplies and materials			
Supplies	3,300	3,300	2,471
<b>TOTAL EXPENDITURES</b>	<b>\$ 186,600</b>	<b>\$ 186,600</b>	<b>\$ 179,287</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
AID TO BRIDGES FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 661,000	\$ 661,000	\$ 659,762
Intergovernmental			
Contributions from townships			
Construction	-	-	39,626
Engineering	-	-	3,762
Township bridge - construction	43,000	43,000	28,247
Investment income	10,000	10,000	20,825
Miscellaneous	-	-	1,647
Total revenues	<u>714,000</u>	<u>714,000</u>	<u>753,869</u>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits			
Salaries	45,000	45,000	44,049
Overtime	3,500	3,500	3,501
Longevity pay	1,500	1,500	1,350
FICA	4,000	4,000	3,439
IMRF	3,000	3,000	2,697
Health insurance	9,000	9,000	7,980
Life insurance	500	500	137
Unemployment insurance	500	500	127
Total salaries and benefits	<u>67,000</u>	<u>67,000</u>	<u>63,280</u>
Capital improvements			
Bridges and other structures	604,800	1,024,800	748,853
Total capital improvements	<u>604,800</u>	<u>1,024,800</u>	<u>748,853</u>
Commodities and services			
Professional services	121,000	121,000	26,531
Commercial services	-	-	1,458
Total commodities and services	<u>121,000</u>	<u>121,000</u>	<u>27,989</u>
Total expenditures	<u>792,800</u>	<u>1,212,800</u>	<u>840,122</u>
NET CHANGE IN FUND BALANCE	<u>\$ (78,800)</u>	<u>\$ (498,800)</u>	<u>(86,253)</u>
FUND BALANCE, DECEMBER 1			<u>1,072,492</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 986,239</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY MOTOR FUEL TAX FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Motor fuel tax	\$ 1,500,000	\$ 1,500,000	\$ 1,506,971
Local agencies	-	-	42,319
Investment income	10,000	10,000	12,819
Total revenues	<u>1,510,000</u>	<u>1,510,000</u>	<u>1,562,109</u>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits			
Salaries	315,000	315,000	320,435
Overtime	15,000	15,000	19,516
Seasonal	20,000	20,000	40,028
Premium holiday	2,000	2,000	-
Deferred compensation	4,000	4,000	-
FICA	30,000	30,000	27,102
IMRF	20,000	20,000	18,840
Health insurance	45,000	45,000	610
Life insurance	1,000	1,000	11
Unemployment insurance	1,000	1,000	1,197
Total salaries and benefits	<u>453,000</u>	<u>453,000</u>	<u>427,739</u>
Capital improvements			
Road - major repairs and maintenance	<u>878,800</u>	<u>878,800</u>	<u>470,617</u>
Total capital improvements	<u>878,800</u>	<u>878,800</u>	<u>470,617</u>
Debt service			
Principal on indebtedness	<u>112,300</u>	<u>112,300</u>	<u>-</u>
Total debt service	<u>112,300</u>	<u>112,300</u>	<u>-</u>
Total expenditures	<u>1,444,100</u>	<u>1,444,100</u>	<u>898,356</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>65,900</u>	<u>65,900</u>	<u>663,753</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Debt Service Fund	-	-	264,927
Transfers (out)			
Highway Fund	<u>(275,000)</u>	<u>(275,000)</u>	<u>(275,000)</u>
Total other financing sources (uses)	<u>(275,000)</u>	<u>(275,000)</u>	<u>(10,073)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (209,100)</u>	<u>\$ (209,100)</u>	653,680
FUND BALANCE, DECEMBER 1			<u>641,341</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 1,295,021</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FEDERAL HIGHWAY MATCHING TAX FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 740,000	\$ 740,000	\$ 732,260
Intergovernmental	-	-	42,319
Investment income	7,000	7,000	9,285
Total revenues	<u>747,000</u>	<u>747,000</u>	<u>783,864</u>
<b>EXPENDITURES</b>			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	994,600	994,600	540,057
Total expenditures	<u>994,600</u>	<u>994,600</u>	<u>540,057</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(247,600)</u>	<u>(247,600)</u>	<u>243,807</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Engineering Fund	(57,500)	(57,500)	(56,599)
Total other financing sources (uses)	<u>(57,500)</u>	<u>(57,500)</u>	<u>(56,599)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (305,100)</u>	<u>\$ (305,100)</u>	187,208
FUND BALANCE, DECEMBER 1			<u>569,957</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 757,165</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MENTAL HEALTH FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,588,000	\$ 1,588,000	\$ 1,588,861
Investment income	22,000	22,000	24,466
Miscellaneous	100	100	-
<b>Total revenues</b>	<b>1,610,100</b>	<b>1,610,100</b>	<b>1,613,327</b>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	132,300	132,300	120,623
Capital improvements	35,100	140,100	130,375
Commodities and services	1,444,200	1,444,200	1,298,953
Supplies and materials	2,500	2,500	2,394
<b>Total expenditures</b>	<b>1,614,100</b>	<b>1,719,100</b>	<b>1,552,345</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (4,000)</b>	<b>\$ (109,000)</b>	<b>60,982</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>1,473,211</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 1,534,193</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
MENTAL HEALTH FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 96,500	\$ 96,500	\$ 92,552
Part-time	2,000	2,000	-
Health insurance	12,200	12,200	11,888
Life insurance	300	300	273
FICA	7,400	7,400	7,171
IMRF	5,800	5,800	5,624
Unemployment tax	200	200	255
Deferred compensation	3,900	3,900	2,860
Medical insurance	4,000	4,000	-
Total salaries and benefits	132,300	132,300	120,623
Capital improvements			
Office furniture and equipment	1,200	1,200	-
Computer equipment	3,900	3,900	174
Building modifications	30,000	135,000	130,201
Total capital improvements	35,100	140,100	130,375
Commodities and services			
Travel	4,100	4,100	2,578
School of instruction	600	600	651
Public notices	100	100	2,215
Memberships	8,300	8,300	8,325
Maintenance - equipment	1,200	1,200	389
Postage	900	900	263
Telephone	2,100	2,100	1,416
Rental of space	7,800	7,800	7,072
Professional services	2,900	2,900	-
Commercial services	500	500	-
Software acquisition	800	800	-
Internet	300	300	60
Contributions to agencies	1,389,500	1,389,500	1,261,674
Copies - outside	300	300	8
Special programs	22,100	22,100	14,116
Other commodities and services	2,700	2,700	186
Total commodities and services	1,444,200	1,444,200	1,298,953
Supplies and materials			
Supplies	1,500	1,500	973
Periodicals and subscriptions	1,000	1,000	1,421
Total supplies and materials	2,500	2,500	2,394
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,614,100</b>	<b>\$ 1,719,100</b>	<b>\$ 1,552,345</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FINANCIAL AID FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Investment income	\$ 700	\$ 700	\$ 775
<b>EXPENDITURES</b>			
Health and welfare			
None	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	700	700	775
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Community Services Fund	(300)	(300)	-
Total other financing sources (uses)	(300)	(300)	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 400</u>	<u>\$ 400</u>	775
FUND BALANCE, DECEMBER 1			<u>15,154</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 15,929</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COMMUNITY SERVICES FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 216,000	\$ 204,000	\$ 205,233
State grants	5,000	5,000	23,408
Local grants	1,000	1,000	570
Investment income	200	200	87
Miscellaneous income	2,000	2,000	115
	<hr/>		
Total revenues	224,200	212,200	229,413
<hr/>			
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	183,000	183,000	171,187
Commodities and services	50,600	58,600	56,200
Supplies and materials	2,500	2,500	1,363
	<hr/>		
Total expenditures	236,100	244,100	228,750
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,900)	(31,900)	663
<hr/>			
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Financial Aid Fund	300	300	-
Senior Services Fund	5,000	5,000	5,000
	<hr/>		
Total other financing sources (uses)	5,300	5,300	5,000
<hr/>			
NET CHANGE IN FUND BALANCE	\$ (6,600)	\$ (26,600)	5,663
<hr/>			
FUND BALANCE, DECEMBER 1			24,219
			<hr/>
FUND BALANCE, NOVEMBER 30			\$ 29,882
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
COMMUNITY SERVICES FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 132,000	\$ 132,000	\$ 129,698
Longevity pay	500	500	609
Health benefits	21,000	21,000	19,868
Life insurance	500	500	410
FICA	10,500	10,500	9,471
IMRF	8,600	8,600	7,428
Unemployment tax	400	400	510
Deferred compensation	3,500	3,500	3,193
Medical insurance	6,000	6,000	-
<b>Total salaries and benefits</b>	<b>183,000</b>	<b>183,000</b>	<b>171,187</b>
Commodities and services			
Travel	4,000	4,000	5,174
School of instruction	1,000	1,000	2,515
Scholarships	3,000	3,000	3,000
Memberships	1,500	1,500	990
Maintenance - equipment	400	400	262
Postage	300	300	410
Telephone	1,200	1,200	970
Rental of space	1,000	1,000	825
Professional services	500	500	-
Insurance premiums	300	300	1,750
Contributions to agencies	5,000	5,000	4,144
Direct assistance payouts	32,400	40,400	36,160
<b>Total commodities and services</b>	<b>50,600</b>	<b>58,600</b>	<b>56,200</b>
Supplies and materials			
Supplies	2,500	2,500	1,363
<b>Total supplies and materials</b>	<b>2,500</b>	<b>2,500</b>	<b>1,363</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 236,100</b>	<b>\$ 244,100</b>	<b>\$ 228,750</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SENIOR SERVICES FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 360,000	\$ 360,000	\$ 360,266
Investment income	3,000	3,000	2,186
Total revenues	<u>363,000</u>	<u>363,000</u>	<u>362,452</u>
<b>EXPENDITURES</b>			
Commodities and services			
Contributions to agencies	<u>333,000</u>	<u>333,000</u>	<u>309,788</u>
Total expenditures	<u>333,000</u>	<u>333,000</u>	<u>309,788</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>30,000</u>	<u>30,000</u>	<u>52,664</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Community Service Fund	(5,000)	(5,000)	(5,000)
Health Fund	<u>(25,000)</u>	<u>(25,000)</u>	<u>(23,294)</u>
Total other financing sources (uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(28,294)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>24,370</u>
<b>FUND BALANCE, DECEMBER 1</b>			<u>201,773</u>
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 226,143</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SOLID WASTE PROGRAM FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Licenses and permits			
Tipping fees	\$ 87,000	\$ 87,000	\$ 95,202
Investment income	600	600	440
Miscellaneous income	7,000	7,000	7,000
Total revenues	94,600	94,600	102,642
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits			
Salaries	37,000	37,000	36,482
On call	600	600	825
Health insurance	1,200	1,200	1,200
Life insurance	100	100	137
FICA	2,900	2,900	2,942
IMRF	2,300	2,300	2,308
Unemployment tax	100	100	127
Total salaries and benefits	44,200	44,200	44,021
Capital improvements			
Computer equipment	300	300	-
Total capital improvements	300	300	-
Commodities and services			
Travel	1,500	1,500	1,362
Schools of instruction	-	-	1,767
Memberships	-	-	250
Recruitment	300	300	-
Professional services	11,000	11,000	11,000
Commercial services	20,100	26,100	10,205
Contributions to agencies	500	500	13,934
Miscellaneous	-	-	50
Total commodities and services	33,400	39,400	38,568

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
 SOLID WASTE PROGRAM FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Supplies and materials			
Periodicals and subscriptions	\$ 100	\$ 100	\$ -
Total supplies and materials	100	100	-
Total expenditures	78,000	84,000	82,589
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	16,600	10,600	20,053
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Health Fund	(12,000)	(12,000)	(12,000)
Total other financing sources (uses)	(12,000)	(12,000)	(12,000)
NET CHANGE IN FUND BALANCE	\$ 4,600	\$ (1,400)	8,053
FUND BALANCE, DECEMBER 1			26,481
FUND BALANCE, NOVEMBER 30			\$ 34,534

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOREST PRESERVE DISTRICT FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 401,300	\$ 401,300	\$ 401,654
Replacement taxes	10,000	10,000	10,000
Intergovernmental			
State grant	6,000	6,000	37,686
Charges for services	-	-	24,381
Investment income	10,000	10,000	6,719
Miscellaneous			
Farm rental	16,000	16,000	18,496
Shelter house/camping fees	10,000	10,000	11,174
Donations	-	-	1,882
NREC	20,000	20,000	22,268
DeKalb County Community Foundation	-	-	(84)
Refunds	-	-	327
Other miscellaneous	-	-	918
Total revenues	<u>473,300</u>	<u>473,300</u>	<u>535,421</u>
<b>EXPENDITURES</b>			
Culture and recreation			
Salaries and benefits	299,300	299,300	297,970
Capital improvements	52,300	131,478	115,931
Commodities and services	87,000	90,500	83,680
Supplies and materials	34,700	38,700	37,703
Total expenditures	<u>473,300</u>	<u>559,978</u>	<u>535,284</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (86,678)</u>	137
FUND BALANCE, DECEMBER 1			<u>117,651</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 117,788</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOREST PRESERVE DISTRICT FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>CULTURE AND RECREATION</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 167,000	\$ 167,000	\$ 173,955
Board and commissions	4,000	4,000	3,960
Deferred compensation	3,600	3,600	3,686
Seasonal	56,000	56,000	50,596
Health benefits	24,400	24,400	23,776
Life insurance	400	400	546
FICA	17,500	17,500	16,888
IMRF	26,000	26,000	23,956
Unemployment tax	400	400	607
<b>Total salaries and benefits</b>	<b>299,300</b>	<b>299,300</b>	<b>297,970</b>
<b>Capital improvements</b>			
Development improvements	15,000	33,000	27,727
Other staff improvements	7,300	7,300	306
Greenways and trails	-	15,000	14,973
Wetland mitigation	-	34,176	33,408
Vehicles and equipment	30,000	42,002	39,517
<b>Total capital improvements</b>	<b>52,300</b>	<b>131,478</b>	<b>115,931</b>
<b>Commodities and services</b>			
Travel and meetings	2,000	2,000	828
Environmental education	14,000	14,000	14,000
Public notices	500	500	898
Memberships	1,000	1,000	350
Maintenance - vehicles	4,000	4,000	4,809
Maintenance - building and grounds	6,000	6,000	6,645
Maintenance - equipment	2,000	2,000	846
Postage	500	500	344
Utilities - telephone	6,500	6,500	7,828
Utilities - electricity	5,500	5,500	4,006
Commercial services	6,000	6,000	4,181
Professional services	3,000	4,500	5,254
NREC expenses	20,000	22,000	22,000
Insurance premiums	8,500	8,500	8,159
Medical insurance	4,000	4,000	-
Contributions to agencies	2,000	2,000	2,104
Other commodities and services	1,500	1,500	1,428
<b>Total commodities and services</b>	<b>87,000</b>	<b>90,500</b>	<b>83,680</b>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOREST PRESERVE DISTRICT FUND (Continued)

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION (Continued)			
Supplies and materials			
Supplies	\$ 16,000	\$ 20,000	\$ 19,102
Fuels and lubricants	15,000	15,000	14,699
Vehicle parts	1,000	1,000	882
Machine and equipment parts	1,000	1,000	2,516
Chargeback	1,200	1,200	-
Clothing	500	500	504
Total supplies and materials	34,700	38,700	37,703
TOTAL EXPENDITURES	\$ 473,300	\$ 559,978	\$ 535,284

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DEBT SERVICE FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
None	\$ -	\$ -	\$ -
Total revenues	-	-	-
<b>EXPENDITURES</b>			
Debt service			
Principal on indebtedness	340,000	340,000	340,000
Interest and fiscal charges	9,000	9,000	6,550
Total expenditures	349,000	349,000	346,550
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(349,000)</u>	<u>(349,000)</u>	<u>(346,550)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Highway Fund	(91,200)	(395,200)	(395,073)
County Motor Fuel Tax	(68,800)	(264,800)	(264,927)
Total other financing sources (uses)	<u>(160,000)</u>	<u>(660,000)</u>	<u>(660,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (509,000)</u>	<u>\$ (1,009,000)</u>	<u>(1,006,550)</u>
<b>FUND BALANCE, DECEMBER 1</b>			<u>1,782,727</u>
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 776,177</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUNDS

November 30, 2004

	Capital Improvement Reserve	Special Projects Fund	County Farm Fund	Bond Proceeds Fund	Legislative Center Fund	Opportunity Fund	Asset Replacement Fund	Totals
<b>ASSETS</b>								
Cash and investments	\$ 1,500,000	\$ 1,072,172	\$ 952,442	\$ 281,223	\$ 28,080	\$ 1,490,104	\$ 200,000	\$ 5,524,021
Receivables	-	-	70,710	-	-	-	-	70,710
Accounts	-	-	-	-	-	1,513	-	1,513
Accrued interest	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,500,000</b>	<b>\$ 1,072,172</b>	<b>\$ 1,023,152</b>	<b>\$ 281,223</b>	<b>\$ 28,080</b>	<b>\$ 1,491,617</b>	<b>\$ 200,000</b>	<b>\$ 5,596,244</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ 34,098	\$ 19,905	\$ -	\$ -	\$ -	\$ -	\$ 54,003
Other deferred revenues	-	56,968	70,520	-	-	-	-	127,488
Total liabilities	-	91,066	90,425	-	-	-	-	181,491
<b>FUND BALANCES</b>								
Unreserved - undesignated	1,500,000	981,106	932,727	281,223	28,080	1,491,617	200,000	5,414,753
Total fund balances	1,500,000	981,106	932,727	281,223	28,080	1,491,617	200,000	5,414,753
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,500,000</b>	<b>\$ 1,072,172</b>	<b>\$ 1,023,152</b>	<b>\$ 281,223</b>	<b>\$ 28,080</b>	<b>\$ 1,491,617</b>	<b>\$ 200,000</b>	<b>\$ 5,596,244</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUNDS

For the Year Ended November 30, 2004

	Capital Improvement Reserve	Special Projects Fund	County Farm Fund	Bond Proceeds Fund	Legislative Center Fund	Opportunity Fund	Asset Replacement Fund	Totals
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 913,499	\$ -	\$ 913,499
Intergovernmental	-	98,044	35,260	-	-	-	-	133,304
Charges for services	-	49,691	-	-	-	-	-	49,691
Investment income	-	-	17,637	3,440	261	4,974	-	26,312
<b>Total revenues</b>	-	147,735	52,897	3,440	261	918,473	-	1,122,806
<b>EXPENDITURES</b>								
Capital outlay								
Capital improvements	-	371,864	632,218	-	7,673	139,820	-	1,151,575
<b>Total expenditures</b>	-	371,864	632,218	-	7,673	139,820	-	1,151,575
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	(224,129)	(579,321)	3,440	(7,412)	778,653	-	(28,769)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	418,000	-	-	-	-	200,000	618,000
Transfers (out)	-	(220,000)	-	-	-	-	-	(220,000)
Sale of capital assets	-	18,405	-	-	-	-	-	18,405
<b>Total other financing sources (uses)</b>	-	216,405	-	-	-	-	200,000	416,405
<b>NET CHANGE IN FUND BALANCE</b>	-	(7,724)	(579,321)	3,440	(7,412)	778,653	200,000	387,636
<b>FUND BALANCES, DECEMBER 1</b>	1,500,000	988,830	1,512,048	277,783	35,492	712,964	-	5,027,117
<b>FUND BALANCES, NOVEMBER 30</b>	\$ 1,500,000	\$ 981,106	\$ 932,727	\$ 281,223	\$ 28,080	\$ 1,491,617	\$ 200,000	\$ 5,414,753

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SPECIAL PROJECTS FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
State grants	\$ -	\$ -	\$ 97,979
Tax increment financing	-	-	65
Charges for services	-	-	49,691
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>147,735</b>
<b>EXPENDITURES</b>			
Capital improvements			
Land acquisition	-	-	13,207
Americans with Disabilities Act compliance	5,000	5,000	1,870
Park improvements	140,000	140,000	97,979
Sheriff's vehicle program	90,000	90,000	40,887
Coroner's vehicle	35,000	35,000	30,919
Planning vehicle	23,000	23,000	17,100
Network infrastructure	25,000	25,000	21,848
Space utilization study	50,000	50,000	1,800
Financial system upgrade	5,000	5,000	5,600
Fee study	10,000	10,000	2,300
Microfilming	-	-	33
Telephone system - Sycamore complex	10,000	10,000	201
Sheriff's transcript expense	5,000	5,000	-
Sheriff's communication system and tower	30,000	30,000	5,535
Sheriff's computer dispatch	-	-	13,744
Sheriff's digital patroller	52,000	52,000	51,941
Public safety building generator circuits	-	-	24,382
Building security systems	10,000	10,000	11,113
Building energy systems	50,000	50,000	31,405
<b>Total expenditures</b>	<b>540,000</b>	<b>540,000</b>	<b>371,864</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(540,000)</b>	<b>(540,000)</b>	<b>(224,129)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in			
General Fund	354,000	354,000	418,000
Transfer (out)			
Asset Replacement Fund	-	-	(200,000)
Public Building Maintenance Fund	(20,000)	(20,000)	(20,000)
Sale of capital assets	-	-	18,405
<b>Total other financing sources (uses)</b>	<b>334,000</b>	<b>334,000</b>	<b>216,405</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (206,000)</b>	<b>\$ (206,000)</b>	<b>(7,724)</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>988,830</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 981,106</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY FARM FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental	\$ 35,000	\$ 35,000	\$ 35,260
Investment income	20,000	20,000	17,637
<b>Total revenues</b>	<b>55,000</b>	<b>55,000</b>	<b>52,897</b>
<b>EXPENDITURES</b>			
Capital improvements			
Capital improvements	-	600,000	600,000
Professional services	-	20,000	32,218
<b>Total expenditures</b>	<b>-</b>	<b>620,000</b>	<b>632,218</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 55,000</b>	<b>\$ (565,000)</b>	<b>(579,321)</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>1,512,048</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 932,727</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BOND PROCEEDS FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 5,000	\$ 5,000	\$ 3,440
EXPENDITURES			
None	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 5,000</u>	3,440
FUND BALANCE, DECEMBER 1			<u>277,783</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 281,223</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LEGISLATIVE CENTER FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental	\$ 40,000	\$ 40,000	\$ -
Investment income	200	200	261
Total revenues	40,200	40,200	261
<b>EXPENDITURES</b>			
Capital outlay	40,000	40,000	7,673
Total expenditures	40,000	40,000	7,673
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>(7,412)</b>
FUND BALANCE, DECEMBER 1			35,492
FUND BALANCE, NOVEMBER 30			<b>\$ 28,080</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
OPPORTUNITY FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 825,000	\$ 825,000	\$ 913,499
Investment income	-	-	4,974
<b>Total revenues</b>	<b>825,000</b>	<b>825,000</b>	<b>918,473</b>
<b>EXPENDITURES</b>			
Capital improvements	280,000	280,000	139,820
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 545,000</b>	<b>\$ 545,000</b>	<b>778,653</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>712,964</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 1,491,617</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ASSET REPLACEMENT FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
REVENUES			
None	\$ -	\$ -	\$ -
Total revenues	-	-	-
EXPENDITURES			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	200,000
Total other financing sources (uses)	-	-	200,000
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	200,000
FUND BALANCE, DECEMBER 1			<u>-</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 200,000</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL  
NURSING HOME FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Net patient service revenue	\$ 9,374,200	\$ 9,374,200	\$ 9,915,582
Other revenues	4,900	4,900	6,025
<b>Total operating revenues</b>	<u>9,379,100</u>	<u>9,379,100</u>	<u>9,921,607</u>
<b>OPERATING EXPENSES</b>			
Administration	990,300	990,300	838,654
Operations			
Rehabilitation	659,400	659,400	616,839
Social services	168,400	168,400	170,785
Patient activities	140,800	140,800	147,301
Dietary	1,037,800	1,037,800	1,095,459
Nursing	4,895,800	4,895,800	5,183,830
Environmental services	557,100	557,100	550,279
Maintenance	428,600	428,600	491,111
Capital improvements	30,100	30,100	243,842
Depreciation	593,000	593,000	630,451
<b>Total operating expenses</b>	<u>9,501,300</u>	<u>9,501,300</u>	<u>9,968,551</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(122,200)</u>	<u>(122,200)</u>	<u>(46,944)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	95,200	95,200	85,639
Other income	6,600	6,600	13,758
Gain (loss) on disposal of capital assets	(1,000)	(1,000)	(4,794)
Recovery (loss) on bad debts	(5,000)	(5,000)	-
Principal on indebtedness	(397,500)	(397,500)	(378,750)
Interest on indebtedness	(364,800)	(364,800)	(374,298)
<b>Total nonoperating revenues (expenses)</b>	<u>(666,500)</u>	<u>(666,500)</u>	<u>(658,445)</u>
<b>NET INCOME (LOSS) BEFORE CONTRIBUTIONS</b>	<u>(788,700)</u>	<u>(788,700)</u>	<u>(705,389)</u>
<b>CONTRIBUTIONS</b>	<u>15,900</u>	<u>15,900</u>	<u>46,094</u>
<b>NET INCOME (LOSS) (BUDGETARY BASIS)</b>	<u>\$ (772,800)</u>	<u>\$ (772,800)</u>	<u>(659,295)</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>			
Capital expenditures			243,839
Principal on indebtedness			<u>378,750</u>
<b>NET INCOME (LOSS) GAAP BASIS</b>			(36,706)
<b>NET ASSETS, DECEMBER 1</b>			<u>9,575,158</u>
<b>NET ASSETS, NOVEMBER 30</b>			<u>\$ 9,538,452</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS  
NURSING HOME FUND

For the Year Ended November 30, 2004

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CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 10,121,003
Payments to suppliers	(2,781,217)
Payments to employees	<u>(6,388,101)</u>
Net cash from operating activities	<u>951,685</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	<u>(2,300,000)</u>
Net cash from noncapital financing activities	<u>(2,300,000)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest paid on revenue bonds	(383,388)
Payments on revenue bonds	(378,750)
Payments for capital acquisitions	<u>(233,073)</u>
Net cash from capital and related financing activities	<u>(995,211)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	<u>85,639</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(2,257,887)
CASH AND CASH EQUIVALENTS, DECEMBER 1	<u>5,906,624</u>
CASH AND CASH EQUIVALENTS, NOVEMBER 30	<u><u>\$ 3,648,737</u></u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)  
NURSING HOME FUND

For the Year Ended November 30, 2004

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RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 196,895
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	630,451
Receipt of miscellaneous income	13,758
Receipt of donations	36,565
Effects of changes in operating assets and liabilities	
Accounts receivable	149,073
Prepaid expenses	7,210
Inventory	(672)
Accounts payable	(156,541)
Accrued payroll	39,963
Claims payable	(12,362)
Compensated absences payable	47,345
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 951,685</u>
NONCASH TRANSACTIONS	
Contributions of capital assets	<u>\$ 9,529</u>
TOTAL NONCASH TRANSACTIONS	<u>\$ 9,529</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL  
NURSING HOME FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES</b>			
Net patient service revenue			
Patient care	\$ 3,109,100	\$ 3,109,100	\$ 3,857,652
State aid - patient care	4,302,200	4,302,200	3,852,540
Contributions from townships	200,000	200,000	229,986
Medicare	1,762,900	1,762,900	1,975,404
Total net patient service revenue	<u>9,374,200</u>	<u>9,374,200</u>	<u>9,915,582</u>
Other revenue			
Employee meals	4,900	4,900	6,025
<b>TOTAL CHARGES FOR SERVICES</b>	<u><u>\$ 9,379,100</u></u>	<u><u>\$ 9,379,100</u></u>	<u><u>\$ 9,921,607</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
NURSING HOME FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>ADMINISTRATION</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 233,400	\$ 233,400	\$ 242,689
Overtime	13,400	13,400	14,418
Shift differential	200	200	328
Supervisory differential	100	100	55
Weekend pay	600	600	484
Premium holiday	500	500	456
Health benefits	121,900	121,900	16,581
Life insurance	900	900	660
FICA	19,000	19,000	20,056
IMRF	29,300	29,300	13,745
Deferred compensation	-	-	1,728
Unemployment tax	900	900	1,309
Uniform allowance	15,000	15,000	14,800
Drug testing	6,200	6,200	-
<b>Total salaries and benefits</b>	<b>441,400</b>	<b>441,400</b>	<b>327,309</b>
<b>Commodities and services</b>			
Travel	10,200	10,200	5,056
Schools of instruction	12,800	12,800	9,312
Mileage - employee	1,700	1,700	2,200
Public notices	26,600	26,600	40,901
Memberships	13,700	13,700	20,530
Community relations	4,100	4,100	2,109
Maintenance - equipment	9,200	9,200	8,726
Maintenance - software	500	500	195
Postage	6,500	6,500	6,472
In-house copies	2,200	2,200	2,298
Telephone	32,000	32,000	23,855
Rental of equipment	10,700	10,700	8,922
Professional services	123,900	123,900	93,677
Chargeback	62,000	62,000	62,000
Insurance premiums	12,000	12,000	21,560
Liability premiums	15,000	15,000	10,000
Worker's compensation - medical	35,000	35,000	45,505
Worker's compensation - salary reimbursements	9,500	9,500	9,126
Worker's compensation - settlements	10,000	10,000	-
State provider fee	106,200	106,200	106,506
Medical expense	5,000	5,000	4,613
Other commodities and services	16,900	16,900	8,303
<b>Total commodities and services</b>	<b>525,700</b>	<b>525,700</b>	<b>491,866</b>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)  
NURSING HOME FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>ADMINISTRATION (Continued)</b>			
Supplies and materials			
Supplies	\$ 17,400	\$ 17,400	\$ 15,899
Periodicals and subscriptions	5,800	5,800	3,580
Total supplies and materials	23,200	23,200	19,479
Total administration	\$ 990,300	\$ 990,300	\$ 838,654
<b>OPERATIONS</b>			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 198,200	\$ 198,200	\$ 163,001
Overtime	20,500	20,500	-
Shift differential	1,300	1,300	8
Supervisory differential	100	100	-
Extra duty pay	5,700	5,700	7,395
Weekend pay	400	400	16
Premium holiday	500	500	152
FICA	17,300	17,300	12,480
IMRF	13,300	13,300	9,788
Health insurance	12,900	12,900	19,100
Life insurance	1,000	1,000	739
Unemployment	600	600	702
Total salaries and benefits	271,800	271,800	213,381
Commodities and services			
Professional services	385,200	385,200	397,859
Supplies and materials			
Supplies	2,400	2,400	5,599
Total rehabilitation	\$ 659,400	\$ 659,400	\$ 616,839
Social services			
Salaries and benefits			
Salaries	\$ 125,000	\$ 125,000	\$ 126,386
FICA	9,600	9,600	9,195
IMRF	7,300	7,300	7,212
Health insurance	11,800	11,800	16,795
Life insurance	700	700	512
Unemployment	400	400	520
Supervisory differential	300	300	151
Total salaries and benefits	155,100	155,100	160,771

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)  
NURSING HOME FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>OPERATIONS (Continued)</b>			
Social services (Continued)			
Commodities and services			
Professional services	\$ 3,800	\$ 3,800	\$ 2,840
Community relations	7,000	7,000	5,689
Outings	1,500	1,500	1,467
Total commodities and services	12,300	12,300	9,996
Supplies and materials			
Supplies	1,000	1,000	18
Total social services	\$ 168,400	\$ 168,400	\$ 170,785
Patient activities			
Salaries and benefits			
Salaries	\$ 112,600	\$ 112,600	\$ 101,462
Shift differential	200	200	198
Supervisory differential	100	100	31
Weekend pay	500	500	409
Premium holiday	300	300	190
FICA	8,700	8,700	7,894
IMRF	5,400	5,400	5,786
Health insurance	4,700	4,700	12,902
Life insurance	500	500	409
Unemployment	400	400	872
Total salaries and benefits	133,400	133,400	130,153
Commodities and services			
Professional services	3,100	3,100	2,841
Outings	700	700	1,729
Resident entertainment	-	-	4,036
Total commodities and services	3,800	3,800	8,606
Supplies and materials			
Supplies	3,600	3,600	8,542
Total patient activities	\$ 140,800	\$ 140,800	\$ 147,301
Dietary			
Salaries and benefits			
Salaries	\$ 442,200	\$ 442,200	\$ 446,338
Overtime	4,100	4,100	5,610
Shift differential	7,400	7,400	8,037

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)  
NURSING HOME FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>OPERATIONS (Continued)</b>			
Dietary (Continued)			
Salaries and benefits (Continued)			
Supervisory differential	\$ 100	\$ 100	\$ -
Weekend pay	6,200	6,200	5,477
Premium holiday	3,600	3,600	3,731
FICA	35,500	35,500	34,606
IMRF	22,500	22,500	22,049
Health insurance	44,200	44,200	65,540
Life insurance	2,700	2,700	2,218
Unemployment	2,000	2,000	3,797
Total salaries and benefits	570,500	570,500	597,403
Commodities and supplies			
Professional services	19,400	19,400	16,814
Supplies and materials			
Supplies	26,100	26,100	23,892
Chemicals	17,400	17,400	21,951
Groceries	376,400	376,400	405,019
Supplements	28,000	28,000	30,380
Total supplies and materials	447,900	447,900	481,242
Total dietary	\$ 1,037,800	\$ 1,037,800	\$ 1,095,459
Nursing			
Salaries and benefits			
Salaries	\$ 3,201,900	\$ 3,201,900	\$ 3,251,994
Overtime	105,000	105,000	143,372
Worker's compensation	6,200	6,200	9,087
Shift differential	110,000	110,000	123,863
Supervisory differential	8,100	8,100	11,196
Extra duty pay	38,000	38,000	39,535
Weekend pay	26,000	26,000	29,700
Recruitment	29,000	29,000	27,140
Point bonus	-	-	2,034
Premium holiday	32,000	32,000	28,287
FICA	246,400	246,400	266,705
IMRF	176,600	176,600	194,288
Health insurance	357,800	357,800	404,929
Life insurance	10,600	10,600	11,632
Unemployment	9,400	9,400	19,088
Deferred compensation	2,000	2,000	144
Total salaries and benefits	4,359,000	4,359,000	4,562,994

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)  
NURSING HOME FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>OPERATIONS (Continued)</b>			
<b>Nursing (Continued)</b>			
Commodities and supplies			
Nurses registry service	\$ 103,000	\$ 103,000	\$ 163,141
Rental of equipment	19,000	19,000	37,662
Professional services	20,800	20,800	26,880
Outings	-	-	153
Resident entertainment	-	-	1,111
Drugs	110,000	110,000	129,870
Total commodities and supplies	252,800	252,800	358,817
Supplies and materials			
Supplies	284,000	284,000	262,019
Total nursing	\$ 4,895,800	\$ 4,895,800	\$ 5,183,830
Environmental services			
Salaries and benefits			
Salaries	\$ 281,000	\$ 281,000	\$ 274,777
Overtime	1,100	1,100	2,061
Shift differential	300	300	33
Supervisory differential	100	100	72
Weekend pay	3,000	3,000	2,477
Premium holiday	2,000	2,000	1,973
FICA	22,000	22,000	19,751
IMRF	14,800	14,800	14,748
Health insurance	45,000	45,000	58,443
Life insurance	1,100	1,100	1,712
Unemployment	300	300	1,980
Total salaries and benefits	370,700	370,700	378,027
Commodities and supplies			
Commercial services	125,000	125,000	115,787
Supplies and materials			
Supplies	41,400	41,400	41,981
Linens	20,000	20,000	14,484
Total supplies and materials	61,400	61,400	56,465
Total environmental services	\$ 557,100	\$ 557,100	\$ 550,279

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)  
NURSING HOME FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Maintenance			
Salaries and benefits			
Salaries	\$ 61,000	\$ 61,000	\$ 68,756
Overtime	10,000	10,000	8,959
On call	7,400	7,400	7,415
Shift differential	100	100	-
Weekend pay	100	100	25
Premium holiday	100	100	53
FICA	6,000	6,000	5,958
IMRF	4,600	4,600	4,449
Health insurance	6,100	6,100	9,180
Life insurance	300	300	273
Unemployment	300	300	303
	<hr/>		
Total salaries and benefits	96,000	96,000	105,371
<hr/>			
Commodities and services			
Maintenance - vehicles	2,500	2,500	906
Maintenance - building	25,000	25,000	27,775
Maintenance - equipment	18,000	18,000	13,807
Rental of equipment	800	800	875
Utilities	245,000	245,000	281,167
Commercial services	17,000	17,000	22,894
	<hr/>		
Total commodities and services	308,300	308,300	347,424
<hr/>			
Supplies and materials			
Fuels and lubricants	1,000	1,000	893
Parts and materials	23,300	23,300	37,423
	<hr/>		
Total supplies and materials	24,300	24,300	38,316
<hr/>			
Total maintenance	\$ 428,600	\$ 428,600	\$ 491,111
<hr/>			
Capital improvements	\$ 30,100	\$ 30,100	\$ 243,842
<hr/>			

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION  
NURSING HOME FUND

For the Year Ended November 30, 2004

	Assets			
	Balances	Additions	Retirements	Balances
	December 1			November 30
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529
Improvements	171,289	27,003	-	198,292
Furniture and fixtures	795,857	4,891	4,862	795,886
Equipment	636,038	36,486	5,429	667,095
Construction in progress	55,170	176,488	2,267	229,391
	<u>\$ 13,834,883</u>	<u>\$ 244,868</u>	<u>\$ 12,558</u>	<u>\$ 14,067,193</u>

	Accumulated Depreciation			
	Balances	Additions	Retirements	Balances
	December 1			November 30
Buildings	\$ 1,789,546	\$ 485,184	\$ -	\$ 2,274,730
Improvements	29,168	13,188	-	42,356
Furniture and fixtures	313,098	80,895	880	393,113
Equipment	457,645	51,184	4,618	504,211
	<u>\$ 2,589,457</u>	<u>\$ 630,451</u>	<u>\$ 5,498</u>	<u>\$ 3,214,410</u>

	Net Asset Value
Buildings	\$ 9,901,799
Improvements	155,936
Furniture and fixtures	402,773
Equipment	162,884
Construction in progress	229,391
	<u>\$ 10,852,783</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS

November 30, 2004

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
<b>CURRENT ASSETS</b>				
Cash and investments	\$ 691,054	\$ 485,177	\$ 2,459,263	\$ 3,635,494
Receivables				
Property taxes	-	-	475,000	475,000
Accounts	28,726	2,971	3,607	35,304
Accrued interest	-	-	3,273	3,273
Prepaid items	11,365	-	-	11,365
<b>Total current assets</b>	<b>731,145</b>	<b>488,148</b>	<b>2,941,143</b>	<b>4,160,436</b>
<b>CAPITAL ASSETS</b>				
Cost - depreciated	86,042	-	-	86,042
Less accumulated depreciation	62,907	-	-	62,907
<b>Net capital assets</b>	<b>23,135</b>	<b>-</b>	<b>-</b>	<b>23,135</b>
<b>Total assets</b>	<b>754,280</b>	<b>488,148</b>	<b>2,941,143</b>	<b>4,183,571</b>
<b>CURRENT LIABILITIES</b>				
Accounts payable	66,950	2,220	36,053	105,223
Accrued payroll	12,602	-	-	12,602
Claims payable	-	-	98,712	98,712
Flexible benefits payable	-	11,419	-	11,419
Deferred property taxes	-	-	475,000	475,000
Deferred revenue	-	193,339	-	193,339
Compensated absences payable	4,511	-	-	4,511
<b>Total current liabilities</b>	<b>84,063</b>	<b>206,978</b>	<b>609,765</b>	<b>900,806</b>
<b>NONCURRENT LIABILITIES</b>				
Compensated absences payable	18,044	-	-	18,044
<b>Total liabilities</b>	<b>102,107</b>	<b>206,978</b>	<b>609,765</b>	<b>918,850</b>
<b>NET ASSETS</b>				
Invested in capital assets	23,135	-	-	23,135
Unrestricted	629,038	281,170	2,331,378	3,241,586
<b>TOTAL NET ASSETS</b>	<b>\$ 652,173</b>	<b>\$ 281,170</b>	<b>\$ 2,331,378</b>	<b>\$ 3,264,721</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS  
INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2004

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,155,335	\$ 3,090,415	\$ 69,306	\$ 4,315,056
<b>OPERATING EXPENSES</b>				
Operations				
Salaries and benefits	431,006	-	-	431,006
Capital improvements	12,207	-	-	12,207
Commodities and services	673,651	3,049,688	428,035	4,151,374
Supplies and materials	41,825	-	-	41,825
Depreciation	7,651	-	-	7,651
Total operating expenses	1,166,340	3,049,688	428,035	4,644,063
OPERATING INCOME (LOSS)	(11,005)	40,727	(358,729)	(329,007)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Property taxes	-	-	429,098	429,098
Investment income	-	6,190	43,302	49,492
Other income	-	602	-	602
Total nonoperating revenues (expenses)	-	6,792	472,400	479,192
CHANGE IN NET ASSETS	(11,005)	47,519	113,671	150,185
NET ASSETS, DECEMBER 1	663,178	233,651	2,217,707	3,114,536
NET ASSETS, NOVEMBER 30	\$ 652,173	\$ 281,170	\$ 2,331,378	\$ 3,264,721

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2004

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from interfund service transactions	\$ 1,159,683	\$ 3,109,076	\$ 67,830	\$ 4,336,589
Receipt of miscellaneous income	-	602	-	602
Payments to suppliers	(743,474)	(3,055,868)	(368,282)	(4,167,624)
Payments to employees	(428,261)	-	-	(428,261)
Net cash from operating activities	(12,052)	53,810	(300,452)	(258,694)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Receipt of general property taxes	-	-	429,098	429,098
Net cash from noncapital financing activities	-	-	429,098	429,098
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
None	-	-	-	-
Net cash from capital and related financing activities	-	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest income	-	6,190	42,224	48,414
Net cash from investing activities	-	6,190	42,224	48,414
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(12,052)	60,000	170,870	218,818
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	703,106	425,177	2,288,393	3,416,676
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	\$ 691,054	\$ 485,177	\$ 2,459,263	\$ 3,635,494

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)  
INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2004

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating income (loss)	\$ (11,005)	\$ 40,727	\$ (358,729)	\$ (329,007)
Adjustments to reconcile operating income (loss) to net cash from operating activities				
Depreciation	7,651	-	-	7,651
Receipt of miscellaneous income	-	602	-	602
Effects of changes in operating assets and liabilities				
Accounts receivable	4,348	365,682	(1,476)	368,554
Prepaid expenses	642	-	-	642
Accounts payable	(16,433)	(5,548)	26,932	4,951
Accrued payroll	1,661	-	-	1,661
Flexible benefits payable	-	(632)	-	(632)
Due to other funds	-	(368,000)	-	(368,000)
Claims payable	-	-	32,821	32,821
Deferred revenue	-	20,979	-	20,979
Compensated absences payable	1,084	-	-	1,084
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ (12,052)</b>	<b>\$ 53,810</b>	<b>\$ (300,452)</b>	<b>\$ (258,694)</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL  
FACILITIES MANAGEMENT OFFICE FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Copy service	\$ 1,200	\$ 1,200	\$ 1,393
Sale of stock paper	9,800	9,800	10,259
In-house copies	22,000	22,000	25,827
In-house printing	26,000	26,000	32,856
Other charges for services	1,085,000	1,085,000	1,085,000
	<hr/>		
Total operating revenues	1,144,000	1,144,000	1,155,335
<hr/>			
<b>OPERATING EXPENSES</b>			
Salaries and benefits	481,000	481,000	431,006
Capital improvements	16,300	16,300	12,207
Commodities and services	597,600	672,600	673,651
Supplies and materials	43,600	43,600	41,825
Depreciation	-	-	7,651
	<hr/>		
Total operating expenses	1,138,500	1,213,500	1,166,340
<hr/>			
CHANGE IN NET ASSETS	\$ 5,500	\$ (69,500)	(11,005)
<hr/>			
NET ASSETS, DECEMBER 1			663,178
			<hr/>
NET ASSETS, NOVEMBER 30			\$ 652,173
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
FACILITIES MANAGEMENT OFFICE FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>SALARIES AND BENEFITS</b>			
Salaries	\$ 315,000	\$ 315,000	\$ 309,773
Seasonal	11,000	11,000	1,972
Overtime	15,000	15,000	12,606
On call	5,000	5,000	4,670
Longevity pay	4,200	4,200	3,840
Paid-hours-off contingency	3,000	3,000	-
FICA	27,000	27,000	24,198
IMRF	21,000	21,000	18,547
Health benefits	61,000	61,000	50,789
Life insurance	1,500	1,500	1,172
Medical insurance	14,000	14,000	-
Unemployment tax	800	800	1,233
Deferred compensation	2,500	2,500	2,206
<b>Total salaries and benefits</b>	<b>481,000</b>	<b>481,000</b>	<b>431,006</b>
<b>CAPITAL IMPROVEMENTS</b>			
Office furniture and equipment	3,000	3,000	1,538
Specialized equipment	10,800	10,800	10,026
Building fixtures	2,500	2,500	643
<b>Total capital improvements</b>	<b>16,300</b>	<b>16,300</b>	<b>12,207</b>
<b>COMMODITIES AND SERVICES</b>			
Travel	3,000	3,000	1,347
Mileage - employee	100	100	1,335
Training	1,500	1,500	1,385
Maintenance - vehicle	2,000	2,000	1,474
Maintenance - building	48,600	48,600	49,449
Maintenance - equipment	67,500	67,500	71,381
Memberships	400	400	435
Postage	600	600	316
Copies	100	100	-
Telephone	65,000	65,000	69,461
Utilities	189,500	249,500	237,918
Commercial services	159,800	174,800	179,423
Rental equipment	1,500	1,500	1,709
Leased equipment	58,000	58,000	58,018
<b>Total commodities and services</b>	<b>597,600</b>	<b>672,600</b>	<b>673,651</b>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)  
 FACILITIES MANAGEMENT OFFICE FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>SUPPLIES AND MATERIALS</b>			
Supplies	\$ 2,000	\$ 2,000	\$ 1,845
Copy machine supplies	1,000	1,000	54
Printing supplies	1,800	1,800	1,662
Stock paper	35,000	35,000	34,602
Periodicals and subscriptions	300	300	-
Fuels and lubricants	1,800	1,800	1,818
Clothing	1,700	1,700	1,844
Total supplies and materials	43,600	43,600	41,825
<b>DEPRECIATION</b>			
	-	-	7,651
<b>TOTAL OPERATING EXPENSES</b>			
	\$ 1,138,500	\$ 1,213,500	\$ 1,166,340

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION  
FACILITIES MANAGEMENT OFFICE FUND

For the Year Ended November 30, 2004

	Assets				
	Balances		Additions	Retirements	Balances
	December 1, Restated	November 30			
Office equipment	\$ 23,950	\$ -	\$ -	\$ 23,950	
Maintenance equipment	51,787	-	13,653	38,134	
Vehicles	23,958	-	-	23,958	
	<u>\$ 99,695</u>	<u>\$ -</u>	<u>\$ 13,653</u>	<u>\$ 86,042</u>	

	Accumulated Depreciation				
	Balances		Additions	Retirements	Balances
	December 1, Restated	November 30			
Office equipment	\$ 23,950	\$ -	\$ -	\$ 23,950	
Maintenance equipment	37,628	4,214	13,653	28,189	
Vehicles	7,331	3,437	-	10,768	
	<u>\$ 68,909</u>	<u>\$ 7,651</u>	<u>\$ 13,653</u>	<u>\$ 62,907</u>	

	Net Asset Value
Office equipment	\$ -
Maintenance equipment	9,945
Vehicles	13,190
	<u>\$ 23,135</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL  
MEDICAL INSURANCE FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Contributions - employees	\$ 745,000	\$ 745,000	\$ 752,396
Contributions - non-employees	2,843,000	2,843,000	2,338,019
Total operating revenues	<u>3,588,000</u>	<u>3,588,000</u>	<u>3,090,415</u>
<b>OPERATING EXPENSES</b>			
Commodities and services	3,219,000	3,219,000	3,049,688
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>3,220,000</u>	<u>3,220,000</u>	<u>3,049,688</u>
<b>OPERATING INCOME (LOSS)</b>	<u>368,000</u>	<u>368,000</u>	<u>40,727</u>
<b>NONOPERATING REVENUES</b>			
Investment income	-	-	6,190
Other income	-	-	602
Total nonoperating revenues	<u>-</u>	<u>-</u>	<u>6,792</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 368,000</u>	<u>\$ 368,000</u>	47,519
<b>NET ASSETS, DECEMBER 1</b>			<u>233,651</u>
<b>NET ASSETS, NOVEMBER 30</b>			<u>\$ 281,170</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
 MEDICAL INSURANCE FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>COMMODITIES AND SERVICES</b>			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	9,000	9,000	8,000
Insurance premiums	3,160,000	3,160,000	3,018,178
Claims administration	1,000	1,000	13
Medical claims	13,000	13,000	352
Employee assistance program	8,000	8,000	6,600
Health care purchasing group	6,000	6,000	5,128
Wellness program	20,000	20,000	11,417
Other commodities and services	1,000	1,000	-
	<u>3,219,000</u>	<u>3,219,000</u>	<u>3,049,688</u>
<b>SUPPLIES AND MATERIALS</b>			
Supplies	1,000	1,000	-
	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 3,220,000</u>	<u>\$ 3,220,000</u>	<u>\$ 3,049,688</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL  
TORT AND LIABILITY INSURANCE FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Nursing Home reimbursement	\$ 20,000	\$ 20,000	\$ 31,560
Settlement reimbursement	-	-	11,942
Miscellaneous	7,000	7,000	25,804
Total operating revenues	<u>27,000</u>	<u>27,000</u>	<u>69,306</u>
<b>OPERATING EXPENSES</b>			
Commodities and services	461,000	461,000	428,035
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>462,000</u>	<u>462,000</u>	<u>428,035</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(435,000)</u>	<u>(435,000)</u>	<u>(358,729)</u>
<b>NONOPERATING REVENUES</b>			
Property taxes	425,000	425,000	429,098
Investment income	35,000	35,000	43,302
Total nonoperating revenues	<u>460,000</u>	<u>460,000</u>	<u>472,400</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	113,671
<b>NET ASSETS, DECEMBER 1</b>			<u>2,217,707</u>
<b>NET ASSETS, NOVEMBER 30</b>			<u>\$ 2,331,378</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
TORT AND LIABILITY INSURANCE FUND

For the Year Ended November 30, 2004

	Original Budget	Final Budget	Actual
<b>COMMODITIES AND SERVICES</b>			
Travel	\$ 4,000	\$ 4,000	\$ 101
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	310
Professional services	75,000	75,000	151,767
Investigations	3,000	3,000	-
Insurance premiums	75,000	75,000	76,477
Commercial services	2,000	2,000	757
Risk abatement	15,000	15,000	5,237
Judgment and claims	75,000	75,000	112,866
Claims administration	18,000	18,000	18,830
Worker's compensation claims	100,000	100,000	59,381
Worker's compensation salary reimbursements	25,000	25,000	251
Worker's compensation settlements	50,000	50,000	2,058
Court costs	1,000	1,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	10,000	10,000	-
Total commodities and services	461,000	461,000	428,035
<b>SUPPLIES AND MATERIALS</b>			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 462,000</b>	<b>\$ 462,000</b>	<b>\$ 428,035</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY FUNDS

November 30, 2004

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	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 3,848,559
Receivables	
Accounts	95,158
Accrued interest	<u>2,048</u>
 TOTAL ASSETS	 <u>\$ 3,945,765</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Due to others	<u>\$ 3,945,765</u>
 Total liabilities	 <u>3,945,765</u>
NET ASSETS	
None	<u>\$ -</u>

\*Aggregate - See pages 182 through 187.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS

For the Year Ended November 30, 2004

	Totals			Balances November 30
	Balances December 1	Additions	Deductions	
<b>ASSETS</b>				
Cash and investments	\$ 3,777,308	\$ 135,511,859	\$ 135,440,608	\$ 3,848,559
Accounts receivable	93,613	95,158	93,613	95,158
Accrued interest receivable	396	1,892	240	2,048
<b>TOTAL ASSETS</b>	<b>\$ 3,871,317</b>	<b>\$ 135,608,909</b>	<b>\$ 135,534,461</b>	<b>\$ 3,945,765</b>
<b>LIABILITIES</b>				
Due to others	\$ 3,871,317	\$ 135,608,909	\$ 135,534,461	\$ 3,945,765
<b>TOTAL LIABILITIES</b>	<b>\$ 3,871,317</b>	<b>\$ 135,608,909</b>	<b>\$ 135,534,461</b>	<b>\$ 3,945,765</b>

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS (Continued)

For the Year Ended November 30, 2004

	Balances December 1	Additions	Deductions	Balances November 30
<b>County Collector</b>				
ASSETS				
Cash and investments	\$ 9,902	\$ 122,664,205	\$ 122,661,776	\$ 12,331
<b>TOTAL ASSETS</b>	<b>\$ 9,902</b>	<b>\$ 122,664,205</b>	<b>\$ 122,661,776</b>	<b>\$ 12,331</b>
LIABILITIES				
Due to others	\$ 9,902	\$ 122,664,205	\$ 122,661,776	\$ 12,331
<b>TOTAL LIABILITIES</b>	<b>\$ 9,902</b>	<b>\$ 122,664,205</b>	<b>\$ 122,661,776</b>	<b>\$ 12,331</b>
<b>Special Drainage</b>				
ASSETS				
Cash and investments	\$ 50,325	\$ 63,459	\$ 58,474	\$ 55,310
<b>TOTAL ASSETS</b>	<b>\$ 50,325</b>	<b>\$ 63,459</b>	<b>\$ 58,474</b>	<b>\$ 55,310</b>
LIABILITIES				
Due to others	\$ 50,325	\$ 63,459	\$ 58,474	\$ 55,310
<b>TOTAL LIABILITIES</b>	<b>\$ 50,325</b>	<b>\$ 63,459</b>	<b>\$ 58,474</b>	<b>\$ 55,310</b>
<b>Treasurer's Special</b>				
ASSETS				
Cash and investments	\$ 230,500	\$ 3,491,916	\$ 3,675,039	\$ 47,377
<b>TOTAL ASSETS</b>	<b>\$ 230,500</b>	<b>\$ 3,491,916</b>	<b>\$ 3,675,039</b>	<b>\$ 47,377</b>
LIABILITIES				
Due to others	\$ 230,500	\$ 3,491,916	\$ 3,675,039	\$ 47,377
<b>TOTAL LIABILITIES</b>	<b>\$ 230,500</b>	<b>\$ 3,491,916</b>	<b>\$ 3,675,039</b>	<b>\$ 47,377</b>

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS (Continued)

For the Year Ended November 30, 2004

	Balances December 1	Additions	Deductions	Balances November 30
<b>Mobile Home Tax</b>				
ASSETS				
Cash and investments	\$ 47	\$ 109,942	\$ 109,940	\$ 49
<b>TOTAL ASSETS</b>	<b>\$ 47</b>	<b>\$ 109,942</b>	<b>\$ 109,940</b>	<b>\$ 49</b>
LIABILITIES				
Due to others	\$ 47	\$ 109,942	\$ 109,940	\$ 49
<b>TOTAL LIABILITIES</b>	<b>\$ 47</b>	<b>\$ 109,942</b>	<b>\$ 109,940</b>	<b>\$ 49</b>
<b>Tax Indemnity</b>				
ASSETS				
Cash and investments	\$ 281,382	\$ 12,968	\$ -	\$ 294,350
Accrued interest receivable	100	29	-	129
<b>TOTAL ASSETS</b>	<b>\$ 281,482</b>	<b>\$ 12,997</b>	<b>\$ -</b>	<b>\$ 294,479</b>
LIABILITIES				
Due to others	\$ 281,482	\$ 12,997	\$ -	\$ 294,479
<b>TOTAL LIABILITIES</b>	<b>\$ 281,482</b>	<b>\$ 12,997</b>	<b>\$ -</b>	<b>\$ 294,479</b>
<b>Tax Sale in Error</b>				
ASSETS				
Cash and investments	\$ 160,458	\$ 23,323	\$ 486	\$ 183,295
Accrued interest receivable	56	21	-	77
<b>TOTAL ASSETS</b>	<b>\$ 160,514</b>	<b>\$ 23,344</b>	<b>\$ 486</b>	<b>\$ 183,372</b>
LIABILITIES				
Due to others	\$ 160,514	\$ 23,344	\$ 486	\$ 183,372
<b>TOTAL LIABILITIES</b>	<b>\$ 160,514</b>	<b>\$ 23,344</b>	<b>\$ 486</b>	<b>\$ 183,372</b>

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS (Continued)

For the Year Ended November 30, 2004

	Balances December 1	Additions	Deductions	Balances November 30
<b>Circuit Clerk</b>				
ASSETS				
Cash and investments	\$ 1,887,390	\$ 5,066,291	\$ 4,818,301	\$ 2,135,380
<b>TOTAL ASSETS</b>	<b>\$ 1,887,390</b>	<b>\$ 5,066,291</b>	<b>\$ 4,818,301</b>	<b>\$ 2,135,380</b>
LIABILITIES				
Due to others	\$ 1,887,390	\$ 5,066,291	\$ 4,818,301	\$ 2,135,380
<b>TOTAL LIABILITIES</b>	<b>\$ 1,887,390</b>	<b>\$ 5,066,291</b>	<b>\$ 4,818,301</b>	<b>\$ 2,135,380</b>
<b>Township Bridges</b>				
ASSETS				
Cash and investments	\$ 299,957	\$ 189,449	\$ 467,177	\$ 22,229
<b>TOTAL ASSETS</b>	<b>\$ 299,957</b>	<b>\$ 189,449</b>	<b>\$ 467,177</b>	<b>\$ 22,229</b>
LIABILITIES				
Due to others	\$ 299,957	\$ 189,449	\$ 467,177	\$ 22,229
<b>TOTAL LIABILITIES</b>	<b>\$ 299,957</b>	<b>\$ 189,449</b>	<b>\$ 467,177</b>	<b>\$ 22,229</b>
<b>Township Motor Fuel Tax</b>				
ASSETS				
Cash and investments	\$ 440,174	\$ 1,135,044	\$ 869,272	\$ 705,946
Accounts receivable	93,613	95,158	93,613	95,158
Accrued interest receivable	240	1,842	240	1,842
<b>TOTAL ASSETS</b>	<b>\$ 534,027</b>	<b>\$ 1,232,044</b>	<b>\$ 963,125</b>	<b>\$ 802,946</b>
LIABILITIES				
Due to others	\$ 534,027	\$ 1,232,044	\$ 963,125	\$ 802,946
<b>TOTAL LIABILITIES</b>	<b>\$ 534,027</b>	<b>\$ 1,232,044</b>	<b>\$ 963,125</b>	<b>\$ 802,946</b>

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS (Continued)

For the Year Ended November 30, 2004

	Balances December 1	Additions	Deductions	Balances November 30
<b>Regional Superintendent of Schools</b>				
ASSETS				
Cash and investments	\$ 149,956	\$ 900,354	\$ 939,214	\$ 111,096
<b>TOTAL ASSETS</b>	<b>\$ 149,956</b>	<b>\$ 900,354</b>	<b>\$ 939,214</b>	<b>\$ 111,096</b>
LIABILITIES				
Due to others	\$ 149,956	\$ 900,354	\$ 939,214	\$ 111,096
<b>TOTAL LIABILITIES</b>	<b>\$ 149,956</b>	<b>\$ 900,354</b>	<b>\$ 939,214</b>	<b>\$ 111,096</b>
<b>Nursing Home Residents' Accounts</b>				
ASSETS				
Cash and investments	\$ 36,763	\$ 118,493	\$ 116,139	\$ 39,117
<b>TOTAL ASSETS</b>	<b>\$ 36,763</b>	<b>\$ 118,493</b>	<b>\$ 116,139</b>	<b>\$ 39,117</b>
LIABILITIES				
Due to others	\$ 36,763	\$ 118,493	\$ 116,139	\$ 39,117
<b>TOTAL LIABILITIES</b>	<b>\$ 36,763</b>	<b>\$ 118,493</b>	<b>\$ 116,139</b>	<b>\$ 39,117</b>
<b>Tax Sale Redemption Account</b>				
ASSETS				
Cash and investments	\$ 230,064	\$ 1,730,161	\$ 1,718,487	\$ 241,738
<b>TOTAL ASSETS</b>	<b>\$ 230,064</b>	<b>\$ 1,730,161</b>	<b>\$ 1,718,487</b>	<b>\$ 241,738</b>
LIABILITIES				
Due to others	\$ 230,064	\$ 1,730,161	\$ 1,718,487	\$ 241,738
<b>TOTAL LIABILITIES</b>	<b>\$ 230,064</b>	<b>\$ 1,730,161</b>	<b>\$ 1,718,487</b>	<b>\$ 241,738</b>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (Continued)

For the Year Ended November 30, 2004

	Balances December 1	Additions	Deductions	Balances November 30
<b>Passport Account</b>				
ASSETS				
Cash and investments	\$ 390	\$ 6,254	\$ 6,303	\$ 341
<b>TOTAL ASSETS</b>	<b>\$ 390</b>	<b>\$ 6,254</b>	<b>\$ 6,303</b>	<b>\$ 341</b>
LIABILITIES				
Due to others	\$ 390	\$ 6,254	\$ 6,303	\$ 341
<b>TOTAL LIABILITIES</b>	<b>\$ 390</b>	<b>\$ 6,254</b>	<b>\$ 6,303</b>	<b>\$ 341</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE BY FUNCTION AND ACTIVITY

November 30, 2004

FUNCTION AND ACTIVITY	Land	Land Improvement	Building	Building Improvement	Vehicles	Equipment	Bridges	Right of Ways	Roads	Storm Sewers	Totals
<b>GENERAL GOVERNMENT</b>											
Administration	\$ 39,472	\$ -	\$ 1,377,967	\$ 255,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,673,240
Government Center	2,098,245	557,304	-	-	-	-	-	-	-	-	2,655,549
Maintenance Garage	56,980	21,812	92,626	-	-	-	-	-	-	-	171,418
County Farm	2,711	-	-	-	-	-	-	-	-	-	2,711
Legislative Center	-	-	2,887,699	-	-	-	-	-	-	-	2,887,699
County Board	-	-	-	-	16,596	84,351	-	-	-	-	100,947
Finance	-	-	-	-	-	84,351	-	-	-	-	84,351
Information Management Office	-	-	-	-	-	114,580	-	-	-	-	114,580
County Clerk and Recorder	-	-	-	-	-	394,853	-	-	-	-	394,853
Regional Superintendent of Schools	-	-	-	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	34,660	-	-	-	-	-	34,660
Supervisor of assessments	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	215,762	-	-	-	-	215,762
<b>Total general government</b>	<b>2,197,408</b>	<b>579,116</b>	<b>4,358,292</b>	<b>255,801</b>	<b>51,256</b>	<b>893,897</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,335,770</b>
<b>PUBLIC SAFETY</b>											
Judiciary											
Circuit Clerk	40	102,760	2,510,000	954,983	-	-	-	-	-	-	3,567,783
Jury commission	-	-	-	-	-	144,422	-	-	-	-	144,422
Sheriff	301,500	-	3,702,952	218,766	1,118,319	451,014	-	-	-	-	5,792,551
Miller Road Tower	6,000	-	-	-	-	-	-	-	-	-	6,000
States Attorney	-	-	-	-	-	84,351	-	-	-	-	84,351
ESDA	-	-	-	-	-	29,840	-	-	-	-	29,840
Coroner	-	-	-	-	52,569	10,072	-	-	-	-	62,641
Court services	-	-	-	-	32,992	99,582	-	-	-	-	132,574
Public Defender	-	-	-	-	-	-	-	-	-	-	-
<b>Total public safety</b>	<b>307,540</b>	<b>102,760</b>	<b>6,212,952</b>	<b>1,173,749</b>	<b>1,203,880</b>	<b>819,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,820,162</b>

	Land Improvement	Building	Building Improvement	Vehicles	Equipment	Bridges	Right of Ways	Roads	Storm Sewers	Totals
<b>HIGHWAYS AND STREETS</b>										
Highway	684 \$	-	\$ 2,378,238	\$ 39,247	\$ 1,503,348	\$ 7,413,567	\$ 1,278,507	\$ 22,276,238	\$ 320,044	\$ 36,719,401
Waterman Garage	109,330	-	-	-	-	-	-	-	-	109,330
Total highways and streets	110,014	-	2,378,238	39,247	1,503,348	7,413,567	1,278,507	22,276,238	320,044	36,828,731
<b>HEALTH AND WELFARE</b>										
Health	488,815	-	4,266,887	-	86,609	157,730	-	-	-	5,000,041
Voluntary Action Center	-	-	1,175,531	-	-	-	-	-	-	1,175,531
Garage	-	-	156,969	-	-	-	-	-	-	156,969
Storage	-	-	200,000	-	-	-	-	-	-	200,000
Mental health	80,000	-	883,863	-	-	-	-	-	-	963,863
Community services	-	-	-	-	-	-	-	-	-	-
Total health and welfare	568,815	-	6,683,250	86,609	157,730	-	-	-	-	7,496,404
<b>CULTURE AND RECREATION</b>										
Forest Preserve District	2,288,342	435,772	271,000	-	80,734	-	-	-	-	3,075,848
Joiner History Room	-	-	-	-	-	-	-	-	-	-
Total culture and recreation	2,288,342	435,772	271,000	80,734	-	-	-	-	-	3,075,848
<b>TOTAL</b>	\$ 5,472,119	\$ 1,117,648	\$ 19,903,732	\$ 1,468,797	\$ 2,925,827	\$ 3,380,436	\$ 7,413,567	\$ 1,278,507	\$ 320,044	\$ 65,556,915

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2004

FUNCTION AND ACTIVITY	Balances December 1	Additions and Transfers	Retirements and Transfers	Balances November 30
<b>GENERAL GOVERNMENT</b>				
Administration	\$ 7,227,441	\$ 163,176	\$ -	\$ 7,390,617
County Board	100,947	-	-	100,947
Finance	84,351	-	-	84,351
GIS and property tax	114,580	-	-	114,580
County Clerk and Recorder	394,853	-	-	394,853
Regional Superintendent of Schools	-	-	-	-
Treasurer	-	-	-	-
Planning	17,636	17,024	-	34,660
Supervisor of Assessments	-	-	-	-
Other	215,762	-	-	215,762
<b>Total general government</b>	<b>8,155,570</b>	<b>180,200</b>	<b>-</b>	<b>8,335,770</b>
<b>PUBLIC SAFETY</b>				
Judiciary	3,519,702	48,081	-	3,567,783
Circuit Clerk	144,422	-	-	144,422
Jury commission	-	-	-	-
Sheriff	6,035,503	157,864	394,816	5,798,551
States Attorney	84,351	-	-	84,351
Civil defense	-	29,840	-	29,840
Coroner	34,448	28,193	-	62,641
Court services	132,574	-	-	132,574
Public Defender	-	-	-	-
<b>Total public safety</b>	<b>9,951,000</b>	<b>263,978</b>	<b>394,816</b>	<b>9,820,162</b>
<b>HIGHWAYS AND STREETS</b>				
Highway	35,396,400	1,488,248	55,917	36,828,731
<b>HEALTH AND WELFARE</b>				
Health	6,499,603	32,938	-	6,532,541
Mental health	963,863	-	-	963,863
Community services	-	-	-	-
<b>Total health and welfare</b>	<b>7,463,466</b>	<b>32,938</b>	<b>-</b>	<b>7,496,404</b>
<b>CULTURE AND RECREATION</b>				
Forest Preserve District	3,067,296	25,201	16,649	3,075,848
Joiner History Room	-	-	-	-
<b>Total culture and recreation</b>	<b>3,067,296</b>	<b>25,201</b>	<b>16,649</b>	<b>3,075,848</b>
<b>TOTAL</b>	<b>\$ 64,033,732</b>	<b>\$ 1,990,565</b>	<b>\$ 467,382</b>	<b>\$ 65,556,915</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

LONG-TERM DEBT PAYABLE BY GOVERNMENTAL FUNDS  
SCHEDULE OF GENERAL LONG-TERM DEBT

November 30, 2004

	Compensated Absences	Series 1997 Public Building Commission Lease Revenue Bonds	Totals
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT			
Amount available for debt service	\$ -	\$ -	\$ -
Amount to be provided for retirement of general long-term debt	1,413,016	2,238,750	3,651,766
	<u>\$ 1,413,016</u>	<u>\$ 2,238,750</u>	<u>\$ 3,651,766</u>
GENERAL LONG-TERM DEBT			
Compensated absences payable	\$ 1,413,016	\$ -	\$ 1,413,016
Revenue bonds payable	-	2,238,750	2,238,750
	<u>\$ 1,413,016</u>	<u>\$ 2,238,750</u>	<u>\$ 3,651,766</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS

November 30, 2004

Fund	Cash on Hand	Deposits	Investments	Totals
<b>GENERAL</b>				
General	\$ 6,765	\$ 2,122,089	\$ 802,355	\$ 2,931,209
<b>SPECIAL REVENUE</b>				
Retirement	-	2,572,678	-	2,572,678
Public Building Maintenance	-	846,986	191,758	1,038,744
Public Building Administration	-	100,630	-	100,630
Micrographics	-	207,698	-	207,698
Tax Sale Automation	-	40,266	-	40,266
GIS Development	-	469,610	-	469,610
History Room	-	839	-	839
Child Support	-	26,595	-	26,595
Law Library	-	129,354	-	129,354
Court Automation	-	147,468	-	147,468
Drug Program	-	6,495	-	6,495
Documentation Storage	-	19,313	159,365	178,678
Court Security	-	80,006	-	80,006
Probation	-	441,644	-	441,644
Sheriff's Special Projects	-	50,443	-	50,443
Highway	200	1,591,007	420,000	2,011,207
Engineering	-	78,098	115,000	193,098
Aid to Bridges	-	1,068,533	-	1,068,533
County Motor Fuel Tax	-	490,643	705,000	1,195,643
Federal Highway Matching Tax	-	132,349	750,000	882,349
Health	950	2,174,416	200,000	2,375,366
Mental Health	100	1,292,897	250,000	1,542,997
Financial Aid	-	5,808	-	5,808
Community Services	-	59,549	-	59,549
Senior Services	-	17,079	263,635	280,714
Solid Waste Program	-	42,154	-	42,154
Tollway Access Loan	-	125,735	-	125,735
Forest Preserve District	-	423,696	-	423,696
<b>Total Special Revenue</b>	<b>1,250</b>	<b>12,641,989</b>	<b>3,054,758</b>	<b>15,697,997</b>
<b>DEBT SERVICE</b>				
Debt Service	-	452,427	342,975	795,402

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

November 30, 2004

Fund	Cash on Hand	Deposits	Investments	Totals
<b>CAPITAL PROJECTS</b>				
Capital Improvements Reserve	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Special Projects	-	1,072,172	-	1,072,172
County Farm	-	952,442	-	952,442
Bond Proceeds	-	281,223	-	281,223
Legislative Center	-	28,080	-	28,080
Opportunity	-	1,190,104	300,000	1,490,104
Asset Replacement	-	200,000	-	200,000
Total Capital Projects	-	5,224,021	300,000	5,524,021
<b>ENTERPRISE</b>				
Nursing Home	1,000	2,672,463	975,274	3,648,737
<b>INTERNAL SERVICES</b>				
Central Plant	-	691,054	-	691,054
Medical Insurance	-	485,177	-	485,177
Tort and Liability	-	2,048,206	411,057	2,459,263
Total Internal Services	-	3,224,437	411,057	3,635,494
<b>PERMANENT</b>				
Working Cash	-	200,000	-	200,000
<b>TRUST AND AGENCY</b>				
County Collector	-	12,331	-	12,331
Special Drainage	-	55,310	-	55,310
Treasurer's Special	-	47,377	-	47,377
Mobile Home Tax	-	49	-	49
Tax Indemnity	-	-	294,350	294,350
Tax Sale in Error	-	13,800	169,495	183,295
Circuit Clerk	-	2,135,380	-	2,135,380
Township Bridges	-	22,229	-	22,229
Township Motor Fuel Tax	-	85,946	620,000	705,946
Regional Superintendent of Schools	-	111,096	-	111,096
Nursing Home Residents' Accounts	-	39,117	-	39,117
Tax Redemption Account	-	241,738	-	241,738
Passport Account	-	341	-	341
Total Trust and Agency	-	2,764,714	1,083,845	3,848,559
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 9,015</b>	<b>\$ 29,302,140</b>	<b>\$ 6,970,264</b>	<b>\$ 36,281,419</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

GOVERNMENT-WIDE REVENUES

For the Year Ended November 30, 2004

	2004	2003
<b>PROGRAM REVENUES</b>		
Charges for services	\$ 17,800,112	\$ 17,445,441
Operating grants	6,458,073	5,878,431
Capital grants	146,827	158,351
<b>GENERAL REVENUES</b>		
Taxes	19,299,560	17,776,431
Investment income	481,048	498,856
Miscellaneous	353,987	327,007
Gain (loss) on sale of capital assets	(6,672)	691,369
Contributions	676,153	3,548,805
<b>TOTAL REVENUES - PRIMARY GOVERNMENT</b>	<b>\$ 45,209,088</b>	<b>\$ 46,324,691</b>

NOTE: The County implemented GASB S-34 for the fiscal year ended November 30, 2003.

Data Source  
County Records

DEKALB COUNTY, ILLINOIS

GOVERNMENT-WIDE EXPENSES

For the Year Ended November 30, 2004

	2004	2003
<b>GOVERNMENTAL ACTIVITIES</b>		
General government	\$ 9,018,337	\$ 6,283,868
Public safety	12,070,205	11,079,869
Highways and streets	4,948,410	3,669,841
Health and welfare	7,343,987	6,841,230
Culture and recreation	631,019	510,481
Interest	127,226	200,640
Total governmental activities	<u>34,139,184</u>	<u>28,585,929</u>
<b>BUSINESS-TYPE ACTIVITIES</b>		
Nursing Home	<u>10,099,010</u>	<u>9,473,201</u>
Total business-type activities	<u>10,099,010</u>	<u>9,473,201</u>
<b>TOTAL EXPENSES - PRIMARY GOVERNMENT</b>	<u><u>\$ 44,238,194</u></u>	<u><u>\$ 38,059,130</u></u>

NOTE: The County implemented GASB S-34 for the fiscal year ended November 30, 2003.

Data Source  
County Records

DEKALB COUNTY, ILLINOIS

GENERAL GOVERNMENTAL REVENUES BY SOURCE

Last Ten Fiscal Years

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeits	Investment Income	Miscellaneous	Totals
1995	\$ 10,375,628	\$ 331,996	\$ 4,116,208	\$ 2,296,730	\$ 314,745	\$ 570,452	\$ 124,781	\$ 18,130,540
1996	11,161,706	387,011	4,612,603	2,422,885	403,484	649,452	242,382	19,879,523
1997	11,922,455	353,520	4,455,970	2,499,029	467,722	813,557	171,341	20,683,594
1998	13,324,564	395,087	4,256,293	3,605,543	519,019	888,481	342,448	23,331,435
1999	14,134,523	396,015	5,405,444	3,848,993	753,987	995,945	232,006	25,766,913
2000	14,829,573	504,784	5,639,546	4,129,533	886,297	1,093,549	340,970	27,424,252
2001	15,496,486	443,257	5,962,167	4,339,755	912,072	995,230	329,039	28,478,006
2002	16,476,504	447,825	7,039,549	4,322,666	861,526	451,288	521,822	30,121,180
2003	16,472,991	465,380	6,443,968	5,404,639	944,644	369,081	950,828	31,051,531
2004	17,748,133	509,081	7,243,302	5,633,733	891,094	367,117	1,007,593	33,400,053

Note: Includes General, Special Revenue and Debt Service Funds

Data Source  
County Records

DEKALB COUNTY, ILLINOIS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION

Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Highways and Streets	Health and Welfare	Culture and Recreation	Debt Service	Totals
1995	\$ 4,462,802	\$ 4,881,383	\$ 2,980,986	\$ 3,263,213	\$ 313,699	\$ -	\$ 15,902,083
1996	4,925,216	5,857,199	5,238,107	3,522,309	420,407	162,053	20,125,291
1997	4,965,645	5,838,231	3,727,579	3,772,241	421,363	390,958	19,116,017
1998	6,481,009	6,181,405	3,132,849	3,938,659	367,312	459,008	20,560,242
1999	6,537,706	6,646,539	4,429,253	4,205,775	499,076	474,077	22,792,426
2000	7,293,227	7,151,250	3,561,434	4,776,220	365,326	478,517	23,625,974
2001	7,257,768	8,018,496	4,983,398	5,399,337	442,274	492,155	26,593,428
2002	5,771,257	10,158,400	4,965,649	6,483,056	1,665,078	505,425	29,548,865
2003	6,019,936	11,215,976	4,382,208	6,861,620	445,216	581,072	29,506,028
2004	8,104,981	11,865,884	4,440,432	7,223,777	535,284	601,550	32,771,908

Note: Includes General, Special Revenue and Debt Service Funds

Data Source  
County Records

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES, LEVIES AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year	DeKalb County				DeKalb County Forest Preserve District				Totals			
	Rates per \$100	Total Tax Levy	Collections	Percent of Levy Collected	Rates per \$100	Total Tax Levy	Collections	Percent of Levy Collected	Rates per \$100	Total Tax Levy	Collections	Percent of Levy Collected
1994	0.8227	\$ 7,360,200	\$ 7,358,593	99.98%	0.0284	\$ 254,000	\$ 254,781	100.31%	0.8511	\$ 7,614,200	\$ 7,613,374	99.99%
1995	0.8212	7,838,000	7,822,230	99.80%	0.0280	266,600	266,761	100.06%	0.8492	8,104,600	8,088,991	99.81%
1996	0.8162	8,257,059	8,245,579	99.86%	0.0279	281,938	281,548	99.86%	0.8441	8,538,997	8,527,127	99.86%
1997	0.8345	8,935,000	8,943,001	100.09%	0.0276	293,200	295,462	100.77%	0.8621	9,228,200	9,238,463	100.11%
1998	0.8343	9,440,000	9,458,225	100.19%	0.0274	307,500	310,626	101.02%	0.8617	9,747,500	9,768,851	100.22%
1999	0.8520	10,106,883	10,080,120	99.74%	0.0270	320,100	322,674	100.80%	0.8790	10,426,983	10,402,794	99.77%
2000	0.8531	10,662,543	10,655,966	99.94%	0.0274	342,461	342,246	99.94%	0.8805	11,005,004	10,998,212	99.94%
2001	0.8672	11,386,196	11,368,148	99.84%	0.0278	364,632	364,188	99.88%	0.8950	11,750,828	11,732,336	99.84%
2002	0.8669	11,922,918	11,945,734	100.19%	0.0277	380,719	381,550	100.22%	0.8946	12,303,637	12,327,284	100.19%
2003	0.8573	12,550,367	12,555,895	100.04%	0.0274	401,394	401,654	100.06%	0.8847	12,951,761	12,957,549	100.04%

Data Source  
County Clerk's Records and Office of the County Treasurer

DEKALB COUNTY, ILLINOIS

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

Tax Assessment Year	Tax Collection Year	Real Property		Ratio of Total Assessed Value to Total Estimated Actual Value	Equalization Factor
		Equalized Assessed Value	Estimated Actual Value		
1994	1995	\$ 895,337,685	\$ 2,686,013,055	33.33	1.0000
1995	1996	954,991,517	2,864,974,551	33.33	1.0000
1996	1997	1,010,532,207	3,031,596,621	33.33	1.0000
1997	1998	1,069,488,971	3,208,466,913	33.33	1.0000
1998	1999	1,133,173,030	3,399,519,090	33.33	1.0000
1999	2000	1,186,265,246	3,558,795,738	33.33	1.0000
2000	2001	1,249,858,572	3,749,575,716	33.33	1.0000
2001	2002	1,313,044,436	3,939,133,308	33.33	1.0000
2002	2003	1,375,430,314	4,126,290,942	33.33	1.0000
2003	2004	1,463,872,794	4,391,618,382	33.33	1.0000

Data Source  
County Clerk's Records

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
<b>TAX RATES</b>										
DeKalb County	0.8227	0.8212	0.8171	0.8345	0.8343	0.8520	0.8531	0.8672	0.8669	0.8573
DeKalb County Forest Preserve District	0.0284	0.0280	0.0279	0.0276	0.0274	0.0270	0.0274	0.0278	0.0277	0.0274
	0.8511	0.8492	0.8450	0.8621	0.8617	0.8790	0.8805	0.8950	0.8946	0.8847
Townships	13.6574	13.5628	13.7798	13.8159	13.5826	13.0101	13.6995	13.7830	12.7981	13.1857
Cities and Villages	11.5487	11.3915	11.6152	13.0185	11.9476	12.7732	12.5619	12.4969	12.8630	10.6337
Fire Protection Districts	4.8731	4.6810	5.0872	5.9610	5.3425	5.5490	5.4805	5.6210	5.7058	5.9788
Park Districts	1.3947	1.5537	1.9067	1.8932	2.0777	2.9050	2.2160	2.1653	2.0899	2.0346
School Districts	82.6702	83.2037	84.6358	85.0228	85.3504	86.3972	81.4679	83.2096	84.7911	84.7057
Junior College Districts	2.0783	2.1010	2.1398	2.7386	2.8130	2.8077	2.1256	2.2167	2.1187	2.2557
Other Districts	0.7885	0.9259	1.1867	1.2694	1.1508	1.2775	1.2490	1.2520	1.2200	1.1987

<b>TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION</b>	117.8620	118.2688	121.1962	124.5815	123.1263	125.5987	119.6809	121.6395	122.4812	120.8776
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<b>SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT</b>	0.72%	0.72%	0.70%	0.69%	0.70%	0.70%	0.74%	0.74%	0.73%	0.73%
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Data Source  
County Clerk's Records

DEKALB COUNTY, ILLINOIS

RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE  
AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA

Last Ten Levy Years

Assessment Year	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Tax Collection Year	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2004
(1) Population	81,669	82,703	83,602	83,602	85,176	88,969	88,969	89,743	91,561	94,041	
(2) Assessed valuation	\$ 895,337,685	\$ 954,991,517	\$ 1,010,532,207	\$ 1,069,488,971	\$ 1,133,173,030	\$ 1,186,265,246	\$ 1,249,858,572	\$ 1,313,044,436	\$ 1,375,430,314	\$ 1,463,872,794	
Gross General Obligation Bonded Debt	3,000,000	3,000,000	2,765,000	2,440,000	2,075,000	1,690,000	1,275,000	840,000	340,000	-	
Less Debt Service Funds	-	-	-	363,054	761,025	1,285,528	1,275,000	840,000	340,000	-	
(3) Net General Obligation Bonded Debt	3,000,000	3,000,000	2,765,000	2,076,946	1,313,975	404,472	-	-	-	-	
Ratio of Net General Obligation Bonded Debt to Assessed Value	0.34%	0.31%	0.27%	0.19%	0.12%	0.03%	0.00%	0.00%	0.00%	0.00%	
Net General Obligation Bonded Debt Per Capita	\$ 36.73	\$ 36.27	\$ 33.07	\$ 24.84	\$ 15.43	\$ 4.55	\$ -	\$ -	\$ -	\$ -	

N/A - Not available

Data Sources

- (1) U.S. Census Bureau
- (2) County Clerk's Records
- (3) County Records

DEKALB COUNTY, ILLINOIS

SCHEDULE OF DIRECT AND OVERLAPPING BONDED DEBT

November 30, 2004

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to Government	(3) **Government's Share of Debt
DeKalb County	\$ -	100.00	\$ -
Townships	-	100.00	-
Cities and Villages	54,111,000	88.69	47,991,046
Park Districts	5,343,310	99.42	5,312,319
Sanitary Districts	2,320,000	100.00	2,320,000
School Districts	629,690,020	25.33	159,500,482
Junior College Districts	400,625,831	6.23	24,958,989
Total Overlapping Debt	<u>1,092,090,161</u>		<u>240,082,836</u>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<u><u>\$1,092,090,161</u></u>		<u><u>\$ 240,082,836</u></u>

\* Determined by ratio of assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in DeKalb County.

\*\* Amount in column (2) multiplied by amount in column (1).

Data Source

County Clerk's Records/Finance Office

DEKALB COUNTY, ILLINOIS

SCHEDULE OF LEGAL DEBT MARGIN

November 30, 2004

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ASSESSED VALUATION - 2003	<u>\$ 1,463,872,794</u>
Legal debt limit - 2.875% of assessed valuation	\$ 42,086,343
Amount of debt applicable to debt limit	<u>-</u>
LEGAL DEBT MARGIN	<u>\$ 42,086,343</u>

Chapter 50, Act 405, Section 1 of the Illinois Compiled Statutes provides, "...no county having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for State and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Chapter 55, Act 5, Section 5-1012 of the Illinois Compiled Statutes provides that the county must "...submit to the legal voters of their county, at any election, the question of issuing such county bonds. The county board shall certify the question to the proper election officials who shall submit the question at an election in accordance with the general election law. The amount of the bonds so issued shall not exceed, including the then existing indebtedness of the county, 5.75% on the value of such taxable property of such county, as ascertained by the assessment for the State and county tax for the preceding year or, until January 1, 1983, if greater, the sum that is produced by multiplying the county's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Data Source

Supervisor of Assessment

DEKALB COUNTY, ILLINOIS

DEMOGRAPHIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	(1) Population	(1) Per Capita Income	(1) Median Age	(2) School Enrollment	(1) Unemploy- ment Percentage
1995	81,669	N/A	28.6	15,050	3.8
1996	82,703	\$ 21,728	N/A	15,474	4.3
1997	83,602	N/A	N/A	15,717	2.9
1998	83,602	23,093	N/A	15,608	3.5
1999	85,176	17,123	29.7	15,802	3.4
2000	88,969	N/A	N/A	16,155	3.3
2001	88,969	26,717	N/A	16,410	4.5
2002	89,743	26,735	28.4	16,793	6.9
2003	91,561	27,764	N/A	17,077	5.9
2004	94,041	26,208	N/A	17,555	4.9

Data Sources

- (1) U.S. Census Bureau
- (2) County Superintendent of Schools - Public and Private
- (3) Illinois Department of Employment Security
- (4) U.S. Department of Commerce - Bureau of Economic Analysis

DEKALB COUNTY, ILLINOIS

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

Last Ten Fiscal Years

Tax Assessment Year	Tax Collection Year	(1) Commercial Construction Value	(1) Residential Construction Value	(2) Bank Deposits	(3) Property Value without Exemptions	
					Non-residential	Residential
1994	1995	\$ 12,975,261	\$ 21,121,584	\$ 893,876,935	\$ 356,913,754	\$ 538,423,931
1995	1996	6,192,698	21,315,508	937,268,000	371,583,649	583,407,868
1996	1997	8,537,432	16,778,401	1,019,583,000	381,678,087	628,854,120
1997	1998	11,010,728	16,198,240	1,251,475,000	400,810,388	668,678,583
1998	1999	7,641,756	16,294,842	2,038,704,531	430,888,642	702,284,388
1999	2000	8,641,236	17,501,392	43,014,899,000	458,751,606	727,513,640
2000	2001	14,597,910	21,547,610	2,988,213,412	510,756,101	781,085,687
2001	2002	10,092,229	23,745,731	3,181,678,412	518,232,586	837,924,786
2002	2003	8,407,013	28,542,971	3,310,428,834	526,377,604	897,623,887
2003	2004	6,802,058	53,090,175	3,666,786,835	532,581,665	984,547,810

Data Source

- (1) Supervisor of Assessments
- (2) Treasurer's Office
- (2) County Clerk's Records

DEKALB COUNTY, ILLINOIS

PRINCIPAL TAXPAYERS

November 30, 2004

Taxpayers	Type of Business	2003 Assessed Valuation	Percentage of Total Assessed Valuation
Goodyear	Industrial	\$ 7,597,611	0.55%
DeKalb Fairview 2003 LLC (Nestle)	Commercial	7,427,618	0.54%
Panduit	Industrial	5,390,908	0.39%
3-M Company	Industrial	5,102,945	0.37%
DeKalb Genetics Corporation	Commercial/Agriculture	5,002,292	0.36%
DeKalb Area Retirement Center	Commercial	4,592,568	0.33%
University Village I & II	Commercial	4,086,593	0.30%
Dream Fund LLC	Commercial	3,815,368	0.28%
Northland Plaza - Joseph Freed	Commercial	3,737,456	0.27%
Ideal Industries Inc	Industrial	3,707,178	0.27%
TOTAL		<u>\$ 50,460,537</u>	<u>3.67%</u>

Note

Assessments are 1/3 of market value.

Data Source

Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

SCHEDULE OF INSURANCE IN FORCE

November 30, 2004

Insured	Description of Coverage	Amount of Coverage	Expiration Date of Policy
DeKalb County, Illinois	Group/Health - Blue Cross/Blue Shield Standard Health Insurance Policy		12/31/2004
	Group Term Life	\$ 38,000 per person	1/1/2005
	Property, Boiler and Machinery	\$ 46,851,160	1/1/2005

Data Source  
Finance Office

DEKALB COUNTY, ILLINOIS

MISCELLANEOUS STATISTICS

November 30, 2004

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Date of Incorporation	1837
Form of Government	County Board
Area (square miles)	648
Transportation	
Miles of Roads	190.19 County
Number of Traffic Signals	16
Number of Bridges	45
Employees	
Board Members	24
Elected Officials	7
	<u>Full-Time Equivalents</u>
Other Employees	
General Government	60.10
Public Safety	173.70
Highways and Streets	25.50
Health and Welfare	241.78
Culture and Recreation	5.90
	<u>506.98</u>
Police Protection	
Number of Stations	1
Number of Patrol Officers	35
Recreation	
Number of Parks	14
Number of Registered Voters	56,404
Number of Property Parcels	37,871
<u>Data Source</u>	
(1) County Clerk's Records	
(2) Highway Department	
(3) Forest Preserve District	
(4) Assessor's Office	

DEKALB COUNTY, ILLINOIS

TRENDS IN EQUALIZED ASSESSED VALUATION

Last Ten Fiscal Years

Tax Assessment Year	Tax Collection Year	Equalized Assessed Valuations					Total
		Farm	Residential	Commercial	Industrial	Railroad	
1994	1995	\$ 158,247,836	\$ 538,423,931	\$ 160,473,867	\$ 36,144,060	\$ 2,047,991	\$ 895,337,685
1995	1996	168,354,611	583,407,868	165,041,994	36,139,053	2,047,991	954,991,517
1996	1997	167,972,359	628,854,120	172,210,981	37,671,960	3,822,787	1,010,532,207
1997	1998	169,781,790	668,678,583	190,118,535	37,208,912	3,701,151	1,069,488,971
1998	1999	183,194,341	702,284,388	199,353,408	44,217,515	4,123,378	1,133,173,030
1999	2000	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	1,186,265,246
2000	2001	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046	1,249,858,572
2001	2002	191,626,485	820,157,802	242,661,679	54,004,976	4,593,494	1,313,044,436
2002	2003	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136	1,375,430,314
2003	2004	179,372,123	962,959,707	260,825,393	55,901,734	4,813,837	1,463,872,794

Data Source  
County Clerk's Records