

DEKALB COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

For the Year Ended  
November 30, 2005

Prepared by the Finance Office

Gary H. Hanson  
Deputy County Administrator

DEKALB COUNTY, ILLINOIS  
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DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICIALS  
NOVEMBER 30, 2005

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LEGISLATIVE

Ruth Anne Tobias, Chairman

Dennis Sands, Vice-Chairman

Sharon Holmes, Clerk

Marlene Allen

Larry A. Anderson

Jerry Augsburger

Sally DeFauw

Eileen Dubin

Vince R. Faivre

Julia Fauci

Julia Fullerton

John Gudmunson

Michael Haines

Eric L. Johnson

Patricia LaVigne

Sue Leifheit

Howard J. Lyle

Jeffery Metzger, Sr

Richard Osborne

Robert Rosemier

Stephen A. Slack

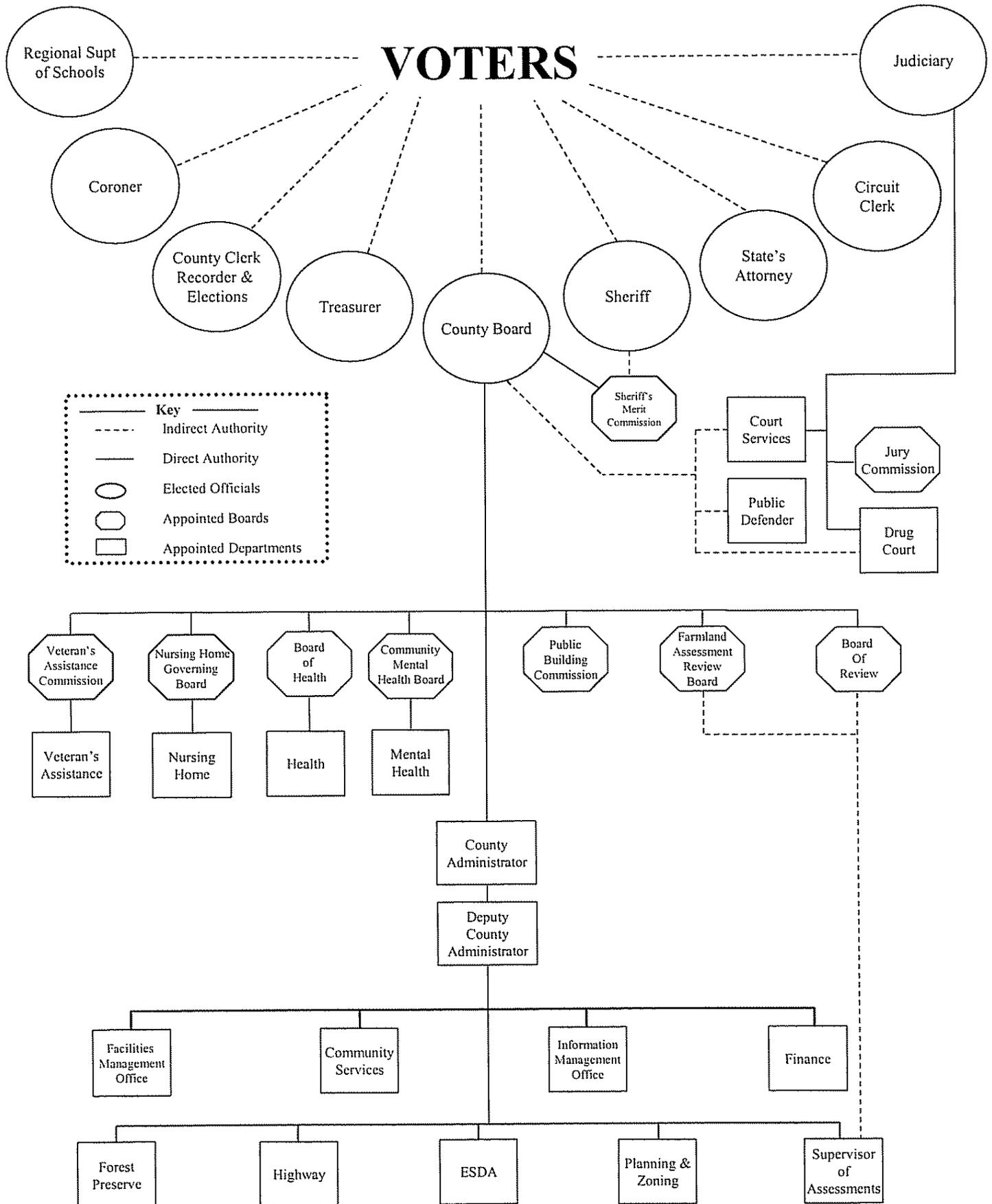
Roger Steimel

Anita Jo Turner

Patricia Vary

Jeff Whelan

# 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, 2004

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.



*Carla E. Perry*

President

*Jeffrey R. Enos*

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 21, 2006

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended November 30, 2005, 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 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 for FY 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 federal financial assistance, 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. However, other governmental units throughout the County, such as municipalities, schools, townships, etc. are excluded from the

Citizens of DeKalb County  
April 21, 2006

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

#### PROFILE OF DEKALB COUNTY

DeKalb County is located in Northern Illinois about sixty miles west of Chicago and was founded on March 4, 1837. The rich soils of the eastern prairie, which provided the early settlers with a valuable asset from which to earn a living, continue today to be a center of strength in the County. The DeKalb County Farm Bureau was the first Farm Bureau in the nation and represents and advances farming interests at the County level.

In 1895 Northern Illinois State Normal School opened. Although the school has been renamed Northern Illinois University (NIU), it has grown to accommodate an annual enrollment of approximately 25,000 students and is the County's largest employer.

The years between 1940 and 1970 saw significant growth in the County's population and a steady growth of the regional industrial base. The population of DeKalb County in 2005 was 95,000. DeKalb County is rectangular in size, north/south dimension is 36 miles long and the east/west dimension is 18 miles wide. The County represents approximately 636 square miles (406,151 acres) and is comprised of 19 Townships. The County also has fourteen municipalities that are partially or entirely within the County.

DeKalb County is governed by a County Board. The County Board is divided into twelve (12) two person Districts based on population. Members are elected for four-year terms. One member is elected in each District every two years. However, all twenty-four (24) members are elected at the November General Election in the second year following a decennial census. The County Board has eight (8) standing committees. Members of the County Board serve concurrently as Commissioners of the DeKalb County Forest Preserve. The County Clerk and Recorder, Regional Superintendent of Schools, County Circuit Clerk, County Treasurer, County Sheriff, States Attorney, and Coroner are elected officials. The County Board appoints, among others, the County Administrator, Deputy County Administrator, Supervisor of Assessments, Director of Information Management, Forest Preserve Superintendent, County Engineer, Facilities Manager and the Community Services Director.

DeKalb County Government provides a full range of services. Those services include Police, Highways and Streets, Planning and Zoning, Code Enforcement, Cultural and Recreation, Health, Nursing and Rehabilitation, Financial and General Administrative.

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of the financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of the control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

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Of the 2004 equalized assessed valuation (EAV) of \$1,534,517,472, 67% is residential, 20% is commercial/industrial and 11% farm. The County continues to actively pursue economic development with the goal of broadening and diversifying the long-term tax base.

The annual budget is the primary guiding document for the County's financial planning and control. In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the County Governing Board. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the budgeted amount) is established at the object level.

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

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, I-88 on the south, I-39 a few miles west of the County and I-90 just north of County. The Goodyear Corporation, the Nestle Corporation, 3M, and Panduit, are operating major warehouse facilities and these four are on the 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. The facility will be 1.5 million square feet and 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, are 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. 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.

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 2005 the County finished the project of adding traffic control signals at the intersection of Bethany Road and Peace Road. During 2005 the County completed four large road construction projects, Shabbona Road from Chicago Road to US Rt. 30 at a cost of \$425,000, North First Street from Old State Road to Rich Road at a cost of \$150,500, Kingston Road from Cherry Valley Road to the Boone County Line at a cost of \$137,000, and Kirkland Road from US Rt. 72 to just north of North Street at a cost of \$131,455. Three smaller resurfacing projects were also completed during 2005 at a total cost of \$48,000.

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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 a Kohl's Department Store, a Best Buy Electronics store, Petco, MC Sports, Sally's Beauty Supply and a Dollar General store all being built on this property. 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 continue to be added to this site through 2005.

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 these closings. The closed Eagle store on the south side of DeKalb has now opened as a Sullivan's Grocery Store and the other store has been opened as a discount store.

Overall, the economic outlook in DeKalb County is good. Unemployment rates have remained the same in the past year at 4.9% and are lower than the state average of 5.3%. Local sales 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 the cities of 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 AND THE FUTURE**

##### **Current Year**

The third year of GASB 34 will require the County to show comparative data from 2003 and 2004 and 2005 in the Management Discussion and Analysis letter. During Fiscal Year 2003, DeKalb County Government was required to implement Governmental Accounting Standards Board's (GASB) Statement No. 34. This initiative was a joint project for the Finance Office and Highway Department.

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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. The first stores opened in 2001 and 2002 and included T.J. Maxx, Old Navy and Michaels Crafts along with Pier One Imports and Bath and Body Works. Additional stores that opened in the consecutive years on this site are Caribou Coffee café, an EB Games retail store, a Verizon Wireless Store, a Q'doba Mexican Restaurant and a Sprint telephone store. These stores have provided the County with sales tax monies that increase each year.

An additional twenty-five acres of "The County Farm" property were sold during 2002 to a developer and a Kohl's Department Store, Best Buy Electronics Store and Petco opened on this site in 2004. During 2005 an MC Sporting Goods Store was opened as well as a Sally's Beauty Supply and a Dollar General store on this site. All of these stores are a positive addition to the retail site that already has a Super Walmart store and a Lowes Home Improvement Store.

An issue that had been a growing concern was the amount of parking that was available for staff and the public conducting business with the County offices at the Sycamore Campus of DeKalb County. This matter was resolved during 2005. Bids were solicited for the completion of two paved parking areas adjacent to the County Campus. This property was already owned by DeKalb County. The bids were opened in March of 2005 and the lots were opened in September 2005 providing an additional 119 most welcome parking spaces for staff and the public needing to do business with the County.

The new Health Facility building opened in 2000 and a nature path was developed in 2002 on that property. Additional paving to increase the length of the path was added to the Nature Trail and fire lanes were also added around the entire building in 2005.

The opening of the new Alzheimer's Unit called County View Square was accomplished by the DeKalb County Nursing and Rehab Center in September of 2005. Beginning in 2003 the organizing and first steps of this unit were started. The process of meeting all of the State and Federal requirements was completed and the unit was opened for patients in the fall of 2005. There is a great need for the care of 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.

A major reconfiguration and restoration of the historic 100-year old DeKalb County Courthouse began in 2003. This restoration continued during 2005 with major repair and restoration of the historic stained glass windows, this project was started in 2004 and completed in 2005. The courthouse front doors were also restored during 2005.

Two major projects on the Sycamore Campus that were completed in 2005 were the Public Safety Building roof replacement at a cost of \$165,000 and \$88,000 was spent on the Administrative Building heating ventilation and air conditioning condenser that was replaced.

In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2005 for workers compensation and excess liability. By assuming risk, the County has been able

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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 eighteen years for which this self-insured philosophy has been in place, has gone from a negative balance to over \$2,447,000 for the 2005 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 continuing through 2005. The County chose to minimize the risk of self-insurance for health and dental insurance coverage beginning in January of 2003. Health insurance costs continue to grow 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.

#### *Future*

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 first meeting of this Commission was held in April of 2002, and the group has continued with regularly scheduled semi-monthly meetings. 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 and oversaw the creation of the Unified Development Ordinance. The Illinois Chapter of the American Planning Association has named DeKalb County's 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 states it should occur in and around cities because that is where the services are.

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 2005 regular meetings continued for the Regional Planning Commission. The RPC will continue to 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. 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.

The Veterans Assistance Commission (VAC) of DeKalb County, Illinois, Inc. is a County Governmental Agency that is operated by and for veterans. The Commission provides services and financial aid to military veterans and their families who reside in the County and qualify for and need assistance. This Commission was created and began operation on December 1, 2005, the first day of the 2006 fiscal year of DeKalb County Government. The creation of this Commission brought about the proposition to establish a new tax and tax rate

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for veteran's assistance purposes. This referendum was placed on the election ballot on March 21, 2006 and was not to exceed .03% of the taxable property in DeKalb County. The referendum passed with a margin of almost 63%.

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 continued in 2005. 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 preparation of the 2006 budget, the County Board made the decision to ask the voters for a referendum to increase the general corporate tax rate from .0325% to .06% for the Forest Preserve. The referendum will support among other things, education, outdoor recreation, maintenance and operations, public safety at the Forest Preserve and land acquisition by purchase from willing sellers and not be condemnation. The referendum is scheduled for the March 21, 2006 election. This increase of less than 1/3 of a percent will allow the Forest Preserve District to provide more services to the citizens of DeKalb County. This referendum was passed with a margin of 52%.

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.

During June of 2002 the DeKalb County Sheriff approached his committee with concerns regarding the overcrowding conditions at the County Jail. The County Board created 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 in 2003 and a decision to place a referendum issue of ½ of one-cent public safety tax was made. The needs were many beginning with jail expansion and additional operating costs of the jail to alternative programs to reduce incarceration and provide rehabilitation. 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. The jail continues to be overcrowded even after implementing electronic home monitoring, graduated sentences, and work release expansion and the costs of housing prisoners at other jail facilities has created budget shortfalls. The County Board has decided, with the passing of the 2006 budget, to place a half-cent Public

Citizens of DeKalb County  
April 21, 2006

Safety Sales Tax referendum on the ballot for November of 2006. This referendum's primary focus will be building and staffing a jail expansion.

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.

DeKalb County has become involved in a joint venture with the private sector for the development of a Supportive Living Facility. Supportive Living is a program funded by the Illinois Department of Public Aid (IPA) and is characterized as the Medicaid version of assisted living. Supportive Living Facilities (SLF's) feature apartment units rather than institutional semi-private accommodations of a Nursing Home. Serving low-income seniors remains a critical part of the County's mission in long-term care. As we are often the provider of last resort, we see a clear link between Supportive Living and our mission of service. The County will provide the land that is adjacent to the Nursing Home for the facility. The County Board approved a resolution passed in December 2004 to become an equal partner with Pineview, LLC. This partnership brings management, experience and strong financial capability to the joint venture. The State of Illinois approved the preliminary application in January 2006, and plans should move forward during the 2006 year.

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.

#### OTHER INFORMATION

Independent Audit. State statutes require an annual audit by independent certified public accountants (CPA). The CPA accounting firm of Sikich, LLP was selected by the County Board's Finance 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 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.

Citizens of DeKalb County  
April 21, 2006

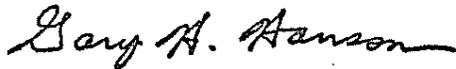
Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DeKalb County for its comprehensive annual financial report for the fiscal year ended November 30, 2005. The Certificate of Achievement 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 nineteen consecutive years (fiscal years ended 1986-2004). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

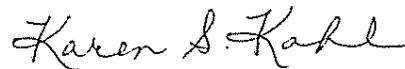
Acknowledgments. The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the efficient and dedicated services of the Finance Office staff and the excellent cooperation received from all County departments. We would like to also thank the County Board Chairman, 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



998 Corporate Boulevard • Aurora, IL 60502

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 basic financial statements of DeKalb County, Illinois, as of and for the year ended November 30, 2005, as listed in the accompanying 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 the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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, 2005, 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 23, 2006 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 23, 2006

A handwritten signature in cursive script, appearing to read "AHL LLP".

**DEKALB COUNTY GOVERNMENT  
DEKALB COUNTY, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**NOVEMBER 30, 2005**

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, 2005. 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 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 \$71.3 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. The upward trend in net assets for the nursing home was created by the construction and furniture and fixture assets that were added during 2005 for the completed Alzheimer's Unit. The increase in net assets is \$200,000, with the Nursing and Rehab Center reporting total net assets of \$9.7 million. This marks the eighth straight year that the facility has operated without any property tax or other subsidy from 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 is 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, on June 1, 2005, the PBC issued \$7,155,000 Lease Revenue Refunding Bonds to advance refund, through a crossover refunding the 2008-2016 principle maturities of the 1997 Lease Revenue Bonds. This refunding set up December 1, 2007 as the crossover date and the need to pay the interest on the 2005 Lease Revenue Refunding Bonds through December 1, 2007. The PBC entered into the refunding to achieve a cash flow savings of \$503,899 and an economic gain of \$304,192. When the County visited the bond market in 2005 its rating was Aaa. 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, for the first time, 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 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 40 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 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 page 17 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 18.

### **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 45-50 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds, and internal service funds. Combining and individual fund statements and schedules can be found on pages 87 through 167 of this report.

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

In accordance with GASB Statement No. 34, the County is required to restate prior periods for the purposes of providing comparative information. 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**

	Governmental		Business Type		Total Primary	
	Activities		Activities		Government	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
Current and Other Assets	52,261,734	43,463,305	12,990,329	7,018,937	65,252,063	50,482,242
Capital Assets	<u>42,464,704</u>	<u>41,620,443</u>	<u>10,466,053</u>	<u>10,852,783</u>	<u>52,930,757</u>	<u>52,473,226</u>
<b>Total Assets</b>	<u>94,726,438</u>	<u>85,083,748</u>	<u>23,456,382</u>	<u>17,871,720</u>	<u>118,182,820</u>	<u>102,955,468</u>
Long-Term Liabilities	5,553,077	4,132,030	12,495,229	7,504,628	18,048,306	11,636,658
Other Liabilities	<u>17,866,834</u>	<u>15,996,032</u>	<u>1,222,678</u>	<u>828,630</u>	<u>19,089,512</u>	<u>16,824,662</u>
<b>Total Liabilities</b>	<u>23,419,911</u>	<u>20,128,062</u>	<u>13,717,907</u>	<u>8,333,258</u>	<u>37,137,818</u>	<u>28,461,320</u>
Net Assets:						
Invested in Capital Assets						
Net of Debt	38,437,204	38,909,183	3,921,672	3,739,033	42,358,876	42,648,216
Restricted	10,217,411	8,772,734	277,088	246,689	10,494,499	9,019,423
Unrestricted	<u>22,651,912</u>	<u>17,273,769</u>	<u>5,539,715</u>	<u>5,552,730</u>	<u>28,191,627</u>	<u>22,826,499</u>
<b>Total Net Assets</b>	<u>71,306,527</u>	<u>64,955,686</u>	<u>9,738,475</u>	<u>9,538,452</u>	<u>81,045,002</u>	<u>74,494,138</u>

The County's combined net assets increased from \$74.4 million during 2004 to \$81 million during 2005. All but \$200,000 of this increase in 2005 is attributable to governmental activities with the business-type activities having a slight increase in net assets due to the opening of the Alzheimer's Unit at the DeKalb County Rehab and Nursing Center. The governmental increase is from an increase in sales tax revenues and intergovernmental grant revenues.

For more detailed information, see the Statement of Net Assets on Page 3 of the Comprehensive Annual Financial Report.

**B. Activities**

**1. Changes in Net Assets**

The following table summarizes the revenue's and expense's of the County's activities:

**Table 2**  
**Changes in Net Assets**  
**For the Fiscal Year Ended November 30, 2005**

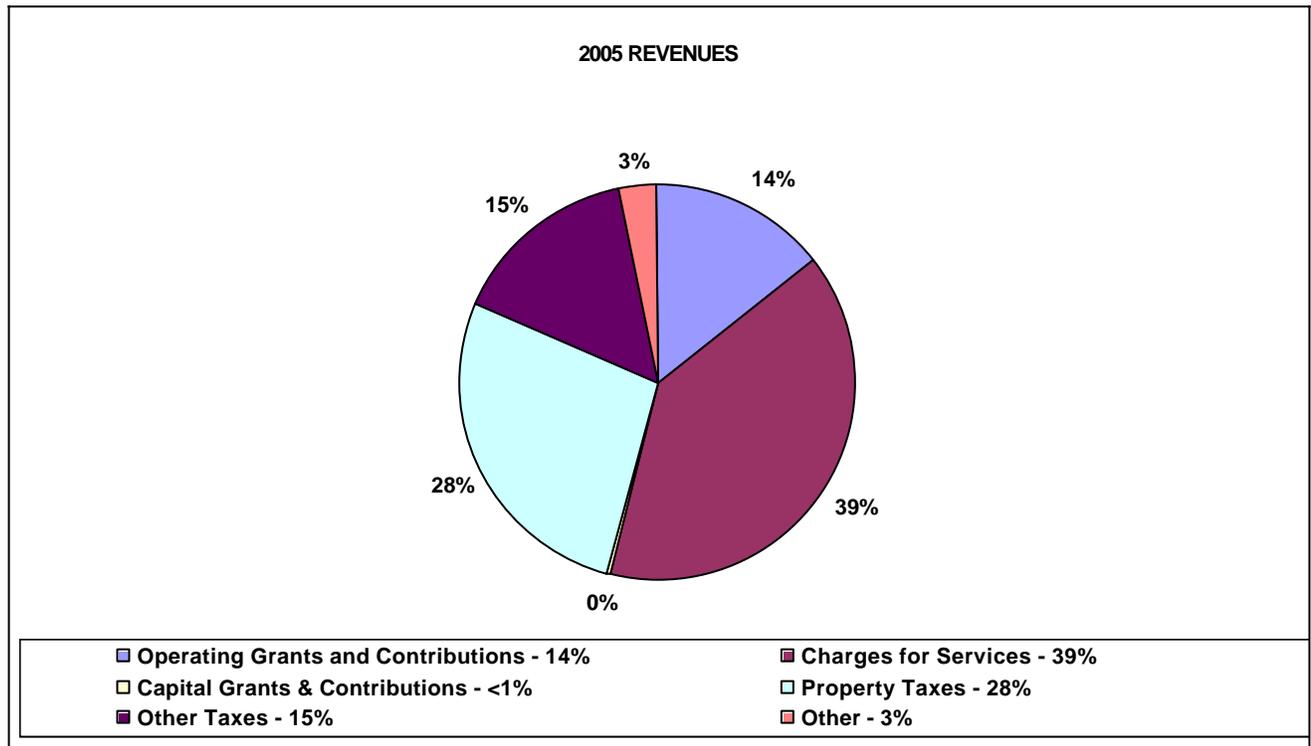
	Governmental		Business Type		Total Primary	
	Activities		Activities		Government	
	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>	<u>2005</u>	<u>2004</u>
<b>Revenues</b>						
Program Revenues:						
Charges to Services	9,174,913	7,878,505	10,625,392	9,921,607	19,800,305	17,800,112
Operating Grants and Contributions	6,400,501	6,458,073	0	0	6,400,501	6,458,073
Capital Grants and Contributions	125,252	146,827	0	0	125,252	146,827
General Revenues:						
Property Taxes	13,935,575	13,153,315	0	0	13,935,575	13,153,315
Other Taxes	7,811,567	6,032,248	0	0	7,811,567	6,032,248
Other	1,321,101	847,757	275,048	140,697	1,596,149	988,454
Contributions	951,411	630,059	64,198	0	1,015,609	630,059
<b>Total Revenues</b>	<u>39,720,320</u>	<u>35,146,784</u>	<u>10,964,638</u>	<u>10,062,304</u>	<u>50,684,958</u>	<u>45,209,088</u>
<b>Expenses</b>						
General Government	6,801,869	9,018,337		0		9,018,337
Public Safety	13,275,064	12,070,205		0		12,070,205
Highways and Streets	4,794,335	4,948,410		0		4,948,410
Health and Welfare	7,701,639	7,343,987	10,764,615	10,099,010		17,442,997
Culture and Recreation	593,708	631,019		0		631,019
Interest on Long Term Debt	202,864	127,226	0	0	0	127,226
Graph Cont. Next Page						

<b>Total Expenses</b>	<u>33,369,479</u> <u>34,139,184</u>	<u>10,764,615</u> <b>10,099,010</b>	<b>44,134,094</b> <b>44,238,194</b>
<b>Change in Net Assets</b>	6,350,841 1,007,600	200,023 -36,706	6,550,864 970,894

The large decrease in 2005 of General Government expense was the one time payment by the Tollway Loan Fund of \$2.3 million dollars that was paid to the City of DeKalb in 2004. This payment was made in exchange for the sharing of the increased Home Rule tax that was added by the City of DeKalb to repay the Illinois Tollway for the interchange that was placed at the East-West Tollway and Peace Road in DeKalb.

**2. Governmental Revenues**

The following graph summarizes the County revenue activities:



For the fiscal year ended November 30, 2005, revenues totaled \$50.6 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 2005 for the Nursing Center were \$10.8 million compared with last years \$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

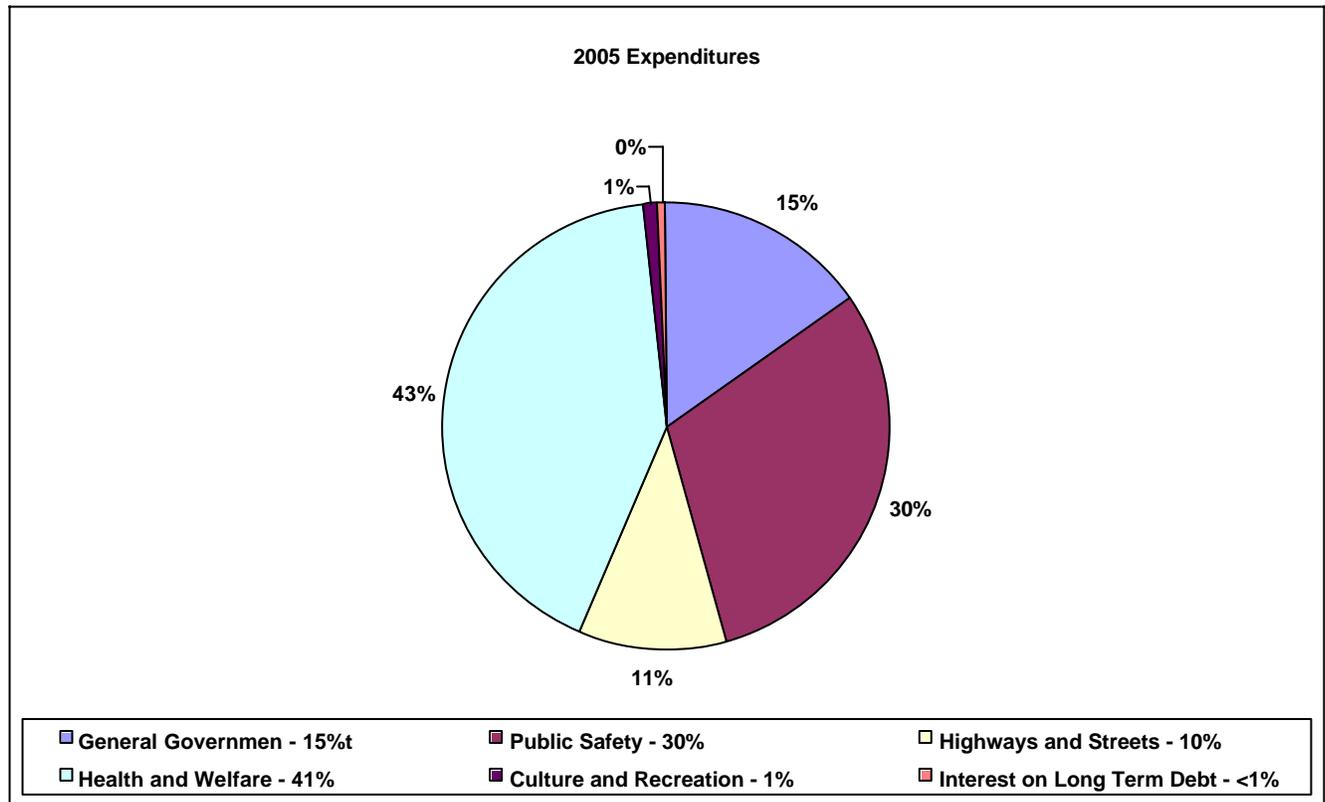
governmental activities including employee pension funds. The increase from 2004 to 2005 was 5.9%. The County's Property Tax Rate increased by 1/100<sup>th</sup> of a percent from .857 to .867 per \$100 in Equalized Assessed Valuation from levy year 2003 to 2004 payable in 2005.

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 2005 were \$4.2 million compared with 2004 that 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 cents 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 2004 and 2005 the County's income tax revenues increased by approximately \$178,000. This increase reflects the continued 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 2005 decreasing by \$104,000 from 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 2005 were \$10.7 million compared with the 2004 expense of \$10.1 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. The Public Safety increase from 2004 to 2005 was \$1.2 million. Part of the increase in expenses during 2005 was the increase in Court activity and the seriousness of the cases as well as continued expense by the Sheriff to rent space from nearby County Jails to house prisoners due to the overcrowded conditions of the DeKalb County Jail. As mentioned previously, the County Board will be making the decision whether or not to seek a referendum from the voters in November of 2006 to update, remodel and provide additional staff to house inmates.

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

As of November 30, 2005 the governmental funds had a combined fund balance total of \$30,613,890 with \$15,879,995 being unreserved. The unreserved amount of fund balance is broken down with \$5,929,242 in the General Fund, \$2,764,364 in the Public Building Maintenance Fund, \$1,940,637 negative that reflects the amount of loan payable to the DeKalb County Rehabilitation and Nursing Center loan to the Tollway Access Fund and \$9,127,026 in Other Governmental Funds that includes Capital Projects. The 2005 governmental funds balance reflects a \$7.3 million increase over the prior year. The General Fund increase of \$2.3 million is unanticipated sales tax revenues, the Public Building Maintenance Fund increase of \$2 million reflects the refunding of the 1997 bond issue at par and the premium on bonds. The Opportunity Fund balance increase of \$636,000 is sales tax revenue that is shared with the City of DeKalb. The County Motor Fuel increase of \$480,000, and the Federal Highway Match increase of \$390,000 and the Aid to Bridges increase of \$413,000 at the end of the year are the result of saving money for the major Peace Road project and three bridges scheduled for work during 2006. The main projects completed during 2005 were federal monies that allowed the Highway Department to spend only 20% of the completed construction costs. The Asset Replacement Fund that accumulates dollars for replacing vehicles and major software purchases was a new fund in 2004, had an increase of \$365,000 at the end of the year. The Forest Preserve had a fund balance increase in 2005 of \$270,000, which was a result of selling acres in the Districts Wetland Bank.

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 \$891,733 on all governmental fund types for the year ended November 30, 2005. Compared with \$481,048 in the year ended November 30, 2004. This reflects a \$410,685 increase that is reflective of higher interest rates and higher cash balances available to invest.

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, 2005**

	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes	10,669,000	10,669,000	12,243,752
Licenses & Permits	105,800	105,800	144,655
Other	<u>6,155,700</u>	<u>6,155,700</u>	<u>6,383,782</u>
<b>Total Revenues</b>	16,930,500	16,930,500	18,772,189
<b>EXPENDITURES AND TRANSFERS</b>			
Expenditures	16,300,500	16,673,500	15,657,935
Transfers Out	760,000	760,000	760,000
Transfers In	<u>(2,500)</u>	<u>(2,500)</u>	<u>(29,907)</u>
<b>Total Expenditures and Transfers</b>	17,431,000	17,436,000	16,388,028
<b>Change in Fund Balance</b>	<u>(127,500)</u>	<u>(500,500)</u>	2,384,161

As can be seen above, revenues exceeded the budget by \$1,841,689. This is attributable to the increase in sales tax revenues.

**VI. Capital Assets**

The following schedule reflects the County's capital asset balances as of November 30, 2005:

**Table 4  
Capital Assets  
As of November 30, 2005**

	Governmental		Business Type		Total	
	Activities		Activities			
	2005	2004	2005	2004	2005	2004
Land & Land Right of Way	7,032,193	6,750,626	0	0	7,032,193	6,750,626
Buildings	21,730,440	21,372,529	12,176,529	12,176,529	33,906,969	33,549,058
Land Improvements	1,531,265	1,117,648	562,732	198,292	2,093,997	1,315,940
Vehicles	3,015,734	2,950,530	0	0	3,015,734	2,950,530
Furniture & Fixtures		0	842,899	795,886	842,899	795,886
Equipment	3,429,363	3,441,775	682,967	667,095	4,112,330	4,108,870
Infrastructure	31,667,265	30,009,849	0	0	31,667,265	30,009,849
Construction in Progress	0	0	19,673	229,391	19,673	229,391
Less:						
Accumulated Depreciation	(25,941,556)	(24,022,514)	(3,818,747)	(3,214,410)	(31,667,265)	(27,236,924)
<b>Total</b>	<b>42,464,704</b>	<b>41,620,443</b>	<b>10,466,053</b>	<b>10,852,783</b>	<b>52,930,757</b>	<b>52,473,226</b>

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$52.9 million dollars (net of accumulated depreciation). This represents an increase of \$450,000 from the November 30, 2004 amount of \$52.4 million. Almost \$400,000 of this amount is related to the business-type activity asset total. A large increase in land improvements, as well as a slight increase in equipment for the Nursing Center was offset by the \$600,000 higher depreciation amounts.

Major capital assets events during 2005 included the following:

1. Four large road construction projects were completed in the County at a total cost of \$840,000.
2. During 2005 the County finished the project of adding traffic control signals and turn lanes at the corner of Bethany Road and Peace Road.

3. The County Sycamore Campus completed the roof replacement on the Public Safety Building and a heating ventilation and air conditioning condenser was replaced at the Administrative Building.

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

**VII. Long-Term Debt**

As of November 30, 2005, the County had a total of \$16.1million 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 \$8.96 million outstanding which is being paid from an escrow. These bonds were sold with an effective date of December 1, 1997, and would have been retired in full on December 1, 2016. The refunding of this bond series was done on June 1, 2005. The PBC entered into the refunding to achieve a cash flow savings of approximately \$500,000 and an economic gain of \$304,000. However, since the refunding transaction is a crossover refunding, the County is reporting the 1997 bonds as a liability, along with the escrowed assets, until the crossover date of December 1, 2007. Excluding these bonds, the County has a \$7.2 million in bonded debt outstanding. 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 was sufficient to retire this debt. At the time these bonds were issued, the County received a bond rating of Aa and these bonds were 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, 2005**

	Governmental		Business Type		Total	
	Activities		Activities			
	2005	2004	2005	2004	2005	2004
General Obligation Bonds	0	340,000	0	0	0	340,000
1997 Lease Revenue Bonds	<u>2,238,750</u>	<u>2,371,250</u>	<u>6,717,250</u>	<u>7,113,750</u>	<u>8,956,000</u>	<u>9,485,000</u>
2005 Lease Revenue Bonds	<u>1,788,750</u>		<u>5,366,250</u>			
<b>Total</b>	<b>4,027,500</b>	<b>2,711,250</b>	<b>12,083,500</b>	<b>7,113,750</b>	<b>8,956,000</b>	<b>9,825,000</b>

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 \$44,117,377. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. As of November 30, 2005 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 \$88 million dollars from the previous year for a total of \$1,534,517,472. There is some concern that the commercial and industrial value only makes up about 21% of the property tax base which puts a lot of burden on residential property tax payers who make up 67% of the tax base. On-going efforts are in place, however, to bring increased economic development to the County that 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 45% 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.

As of this writing, the FY 2006 financial year is well underway. The next budget to be developed will be the FY 2007 budget. It will be discussed in the early fall of 2006 for the fiscal year beginning December 1, 2006. Budget issues that the County Board and County staff will be facing include the overcrowding issues at the jail. The County voters narrowly defeated a public safety tax of one half of one percent in March 2004 that would have provided the dollars for a jail expansion. The County Board will soon vote whether or not to take this public safety tax of one half of one percent back to the voters in November of 2006. The initial measure would have also provided programs for alternative and rehabilitative answers to reduce jail population and repeat offenders. These needs and the funding of continue to 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. There was no increase in health insurance rates in of January of 2006. This 0% increase was accomplished by increasing prescription co-pays to offset any increase. 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, 2005

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 33,492,266	\$ 2,810,242	\$ 36,302,508
Receivables, net of allowance where applicable			
Property taxes	15,061,200	-	15,061,200
Accounts	2,959,489	1,515,980	4,475,469
Accrued interest	81,681	7,516	89,197
Other	95,847	-	95,847
Prepaid items	300,391	66,044	366,435
Inventory	-	11,834	11,834
Due from other governments	220,621	-	220,621
Restricted assets			
Cash and investments	92,363	277,088	369,451
Cash with paying agent	196,078	588,233	784,311
Cash with escrow agent	1,846,040	5,538,119	7,384,159
Deferred charges	22,758	68,273	91,031
Advances to (from) other funds	(2,107,000)	2,107,000	-
Capital assets			
Not depreciated	7,032,193	19,673	7,051,866
Depreciated (net of accumulated depreciation)	35,432,511	10,446,380	45,878,891
<b>Total assets</b>	<b>94,726,438</b>	<b>23,456,382</b>	<b>118,182,820</b>
<b>LIABILITIES</b>			
Accounts payable	1,345,253	384,330	1,729,583
Accrued payroll	580,965	274,789	855,754
Accrued interest payable	91,000	272,999	363,999
Retainage payable	9,437	-	9,437
Claims payable	382,751	143,163	525,914
Flexible benefits payable	10,932	-	10,932
Deferred property taxes	15,061,200	-	15,061,200
Deferred revenue	307,643	1,000	308,643
Due to others	28,854	-	28,854
Unamortized bond premium	48,799	146,397	195,196
Noncurrent liabilities			
Due within one year	162,879	504,009	666,888
Due in more than one year	5,390,198	11,991,220	17,381,418
<b>Total liabilities</b>	<b>23,419,911</b>	<b>13,717,907</b>	<b>37,137,818</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	38,437,204	3,921,672	42,358,876
Restricted for			
Retirement	2,457,141	-	2,457,141
Public Building Commission	89,455	-	89,455
Working cash	200,000	-	200,000
Public safety	77,452	-	77,452
Health and welfare	1,971,138	-	1,971,138
Culture and recreation	322,062	-	322,062
Highways and streets	4,324,286	-	4,324,286
Debt service	775,877	277,088	1,052,965
Unrestricted	22,651,912	5,539,715	28,191,627
<b>TOTAL NET ASSETS</b>	<b>\$ 71,306,527</b>	<b>\$ 9,738,475</b>	<b>\$ 81,045,002</b>

See accompanying notes to financial statements.

## DEKALB COUNTY, ILLINOIS

## STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2005

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
<b>PRIMARY GOVERNMENT</b>				
Governmental activities				
General government	\$ 6,801,869	\$ 2,365,568	\$ 394,890	\$ -
Public safety	13,275,064	4,598,516	708,342	2,057
Highways and streets	4,794,335	707,840	1,557,579	-
Health and welfare	7,701,639	1,185,436	3,739,690	-
Culture and recreation	593,708	317,553	-	123,195
Interest	202,864	-	-	-
Total governmental activities	33,369,479	9,174,913	6,400,501	125,252
Business-type activities				
Nursing home	10,764,615	10,622,796	-	-
Total business-type activities	10,764,615	10,622,796	-	-
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 44,134,094</b>	<b>\$ 19,797,709</b>	<b>\$ 6,400,501</b>	<b>\$ 125,252</b>

	Net (Expense) Revenue and Change in Net Assets Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (4,041,411)	\$ -	\$ (4,041,411)
	(7,966,149)	-	(7,966,149)
	(2,528,916)	-	(2,528,916)
	(2,776,513)	-	(2,776,513)
	(152,960)	-	(152,960)
	(202,864)	-	(202,864)
	(17,668,813)	-	(17,668,813)
	-	(141,819)	(141,819)
	-	(141,819)	(141,819)
	(17,668,813)	(141,819)	(17,810,632)
General revenues			
Taxes			
Property	13,935,575	-	13,935,575
Replacement	540,462	-	540,462
Sales	6,040,668	-	6,040,668
Income	1,230,437	-	1,230,437
Other	68,388	-	68,388
Investment income	620,898	270,835	891,733
Miscellaneous	631,815	6,334	638,149
Loss on sale of capital assets	-	(2,121)	(2,121)
Contributions	951,411	66,794	1,018,205
Total	24,019,654	341,842	24,361,496
CHANGE IN NET ASSETS	6,350,841	200,023	6,550,864
NET ASSETS, DECEMBER 1	64,955,686	9,538,452	74,494,138
NET ASSETS, NOVEMBER 30	\$ 71,306,527	\$ 9,738,475	\$ 81,045,002

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS  
BALANCE SHEET  
GOVERNMENTAL FUNDS

November 30, 2005

	General	Public Building Maintenance	Health	Tollway Access Loan	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 4,944,345	\$ 1,081,141	\$ 2,731,646	\$ 166,363	\$ 20,747,170	\$ 29,670,665
Receivables						
Property taxes	6,075,000	2,075,000	390,000	-	5,946,200	14,486,200
Accounts	2,040,244	-	473,446	-	383,516	2,897,206
Accrued interest	16,423	-	6,075	-	47,373	69,871
Other	88,857	-	-	-	6,990	95,847
Prepaid items	187,943	-	73,962	-	22,443	284,348
Due from other funds	-	12,642	1,000	-	40,000	53,642
Due from other governments	130,810	-	50,356	-	39,455	220,621
Advances to other funds	-	-	-	-	223,750	223,750
Restricted assets						
Cash and investments	-	92,363	-	-	-	92,363
Cash with paying agent	-	196,078	-	-	-	196,078
Cash with escrow agent	-	1,846,040	-	-	-	1,846,040
<b>TOTAL ASSETS</b>	<b>\$ 13,483,622</b>	<b>\$ 5,303,264</b>	<b>\$ 3,726,485</b>	<b>\$ 166,363</b>	<b>\$ 27,456,897</b>	<b>\$ 50,136,631</b>

LIABILITIES AND FUND BALANCES

	General	Public Building Maintenance	Health	Tollway Access Loan	Nonmajor Governmental Funds	Total Governmental Funds
<b>LIABILITIES</b>						
Accounts payable	\$ 404,539	\$ 91,100	\$ 108,111	\$ -	\$ 631,501	\$ 1,235,251
Accrued payroll	377,461	-	110,848	-	74,973	563,282
Interest payable	-	91,000	-	-	-	91,000
Retainage payable	-	9,437	-	-	-	9,437
Deferred property taxes	6,075,000	2,075,000	390,000	-	5,946,200	14,486,200
Other deferred revenues	461,941	-	15,461	-	89,281	566,683
Due to others	28,854	-	-	-	-	28,854
Due to other funds	1,000	40,000	-	-	12,642	53,642
Advances from other funds	-	-	-	2,107,000	223,750	2,330,750
Compensated absences payable - current	17,642	-	-	-	-	17,642
Revenue bonds payable	-	140,000	-	-	-	140,000
<b>Total liabilities</b>	<b>7,366,437</b>	<b>2,446,537</b>	<b>624,420</b>	<b>2,107,000</b>	<b>6,978,347</b>	<b>19,522,741</b>
<b>FUND BALANCES</b>						
Reserved for prepaid items	187,943	-	73,962	-	22,443	284,348
Reserved for notes receivable	-	-	-	-	6,990	6,990
Reserved for retirement	-	-	-	-	2,457,141	2,457,141
Reserved for land cash	-	-	-	-	9,788	9,788
Reserved for wetland mitigation	-	-	-	-	297,759	297,759
Reserved for specific purpose	-	-	-	-	24,303	24,303
Reserved for working cash	-	-	-	-	200,000	200,000
Reserved for advances to other funds	-	-	-	-	223,750	223,750
Reserved for debt service	-	92,363	-	-	-	92,363
Reserved for highways and streets	-	-	-	-	6,139,047	6,139,047
Reserved for health and welfare	-	-	3,028,103	-	1,970,303	4,998,406
Unreserved	-	-	-	-	-	-
Designated for special projects	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-
General Fund	5,929,242	-	-	-	-	5,929,242
Special Revenue Funds	-	2,764,364	-	(1,940,637)	2,554,189	3,377,916
Capital Projects Funds	-	-	-	-	6,020,710	6,020,710
Debt Service Fund	-	-	-	-	552,127	552,127
<b>Total fund balances (deficit)</b>	<b>6,117,185</b>	<b>2,856,727</b>	<b>3,102,065</b>	<b>(1,940,637)</b>	<b>20,478,550</b>	<b>30,613,890</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 13,483,622</b>	<b>\$ 5,303,264</b>	<b>\$ 3,726,485</b>	<b>\$ 166,363</b>	<b>\$ 27,456,897</b>	<b>\$ 50,136,631</b>

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, 2005

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FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 30,613,890
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	
Capital assets	42,464,704
Less capital assets of internal service funds included below	(47,992)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	
	497,200
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(3,887,500)
Compensated absences payable	(1,507,935)
Unamortized bond premium	(48,799)
Deferred charges	22,758
The net assets of the internal service fund are included in the governmental activities in the statement of net assets	
	<u>3,200,201</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 71,306,527</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, 2005

	General	Public Building Maintenance	Health	Tollway Access Loan	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Taxes	\$ 12,243,752	\$ 1,804,327	\$ 356,070	\$ -	\$ 6,595,825	\$ 20,999,974
Licenses and permits	144,655	-	318,936	-	93,010	556,601
Intergovernmental	1,037,199	-	3,650,686	325,628	2,736,967	7,750,480
Charges for services	4,113,196	680,710	616,489	-	1,408,874	6,819,269
Fines and forfeits	893,343	-	-	-	73,067	966,410
Investment income	196,310	42,586	59,039	-	354,118	652,053
Miscellaneous	143,734	52,500	3,583	-	253,606	453,423
Total revenues	18,772,189	2,580,123	5,004,803	325,628	11,515,467	38,198,210
<b>EXPENDITURES</b>						
Current						
General government	3,719,494	2,429,021	-	-	338,167	6,486,682
Public safety	11,938,441	-	-	-	894,030	12,832,471
Highways and streets	-	-	-	-	4,214,160	4,214,160
Health and welfare	-	-	5,140,248	-	2,211,564	7,351,812
Culture and recreation	-	-	-	-	608,094	608,094
Debt service	-	277,758	-	92,000	300	370,058
Capital outlay	-	-	-	-	895,133	895,133
Total expenditures	15,657,935	2,706,779	5,140,248	92,000	9,161,448	32,758,410
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,114,254	(126,656)	(135,445)	233,628	2,354,019	5,439,800

	General	Public Building Maintenance	Health	Tollway Access Loan	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)						
Bonds issued, at par	\$ -	\$ 1,788,750	\$ -	\$ -	\$ -	\$ 1,788,750
Premium on bonds	-	53,235	-	-	-	53,235
Transfers in	29,907	312,446	320,419	-	792,485	1,455,257
Transfers (out)	(760,000)	-	(5,000)	-	(690,257)	(1,455,257)
Total other financing sources (uses)	(730,093)	2,154,431	315,419	-	102,228	1,841,985
NET CHANGE IN FUND BALANCES	2,384,161	2,027,775	179,974	233,628	2,456,247	7,281,785
FUND BALANCES (DEFICIT), DECEMBER 1	3,733,024	828,952	2,922,091	(2,174,265)	18,022,303	23,332,105
FUND BALANCES (DEFICIT), NOVEMBER 30	\$ 6,117,185	\$ 2,856,727	\$ 3,102,065	\$ (1,940,637)	\$ 20,478,550	\$ 30,613,890

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, 2005

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NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 7,281,785
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures, however, they are capitalized and depreciated in the statement of activities	2,044,320
Contributions of capital assets are reported only in the statement of activities	951,411
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	167,194
Proceeds of debt issued, plus premium, are not reported as revenues in the statement of activities	(1,841,985)
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	(2,176,327)
Increase in long-term compensated absences	(91,290)
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	141,697
Charges for services	(35,260)
The change in net assets of certain activities of internal service funds is reported with governmental activities	<u>(90,704)</u>
CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 6,350,841</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS  
 PROPRIETARY FUNDS

November 30, 2005

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
<b>CURRENT ASSETS</b>		
Cash and investments	\$ 2,810,242	\$ 3,821,601
Receivables		
Property taxes	-	575,000
Accounts	1,515,980	62,283
Accrued interest	7,516	11,810
Prepaid items	66,044	16,043
Inventory	11,834	-
Deferred charges	68,273	-
Restricted assets		
Cash and investments	277,088	-
Cash with paying agent	588,233	-
Cash with escrow agent	5,538,119	-
	<u>10,883,329</u>	<u>4,486,737</u>
<b>OTHER ASSETS</b>		
Advance to other funds	<u>2,107,000</u>	-
<b>CAPITAL ASSETS</b>		
Not depreciated	19,673	-
Depreciated, net of accumulated depreciation	<u>10,446,380</u>	<u>47,992</u>
	<u>10,466,053</u>	<u>47,992</u>
	<u>23,456,382</u>	<u>4,534,729</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS (Continued)  
 PROPRIETARY FUNDS

November 30, 2005

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 384,330	\$ 110,002
Accrued payroll	274,789	17,683
Claims payable	143,163	382,751
Flexible benefit payable	-	10,932
Deferred property taxes	-	575,000
Deferred revenue	1,000	238,160
Compensated absences payable	84,009	5,237
Unamortized bond premium	146,397	-
Liabilities payable from restricted assets		
Interest payable	272,999	-
Revenue bonds payable	420,000	-
	<u>1,726,687</u>	<u>1,339,765</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated absences payable	328,720	20,947
Revenue bonds payable	11,662,500	-
	<u>11,991,220</u>	<u>20,947</u>
	<u>13,717,907</u>	<u>1,360,712</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	3,921,672	47,992
Restricted for debt service	277,088	-
Unrestricted	5,539,715	3,126,025
	<u>\$ 9,738,475</u>	<u>\$ 3,174,017</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, 2005

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<b>OPERATING REVENUES</b>		
Charges for services	\$ 10,622,796	\$ 4,898,111
<b>OPERATING EXPENSES</b>		
Administration	862,894	-
Operations	8,826,468	5,587,989
Depreciation	622,372	4,542
Total operating expenses	10,311,734	5,592,531
<b>OPERATING INCOME (LOSS)</b>	<b>311,062</b>	<b>(694,420)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Property taxes	-	516,150
Investment income	270,835	69,962
Other income	6,334	5
Loss on disposal of capital assets	(2,121)	-
Interest expense	(452,881)	-
Total nonoperating revenues (expenses)	(177,833)	586,117
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS</b>	<b>133,229</b>	<b>(108,303)</b>
<b>CONTRIBUTIONS</b>	<b>66,794</b>	<b>17,599</b>
<b>CHANGE IN NET ASSETS</b>	<b>200,023</b>	<b>(90,704)</b>
<b>NET ASSETS, DECEMBER 1</b>	<b>9,538,452</b>	<b>3,264,721</b>
<b>NET ASSETS, NOVEMBER 30</b>	<b>\$ 9,738,475</b>	<b>\$ 3,174,017</b>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS

For the Year Ended November 30, 2005

	Business- Type Activities	Governmental Activities Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and users	\$ 10,182,613	\$ -
Receipts from interfund service transactions	-	4,933,552
Receipt of miscellaneous income	-	5
Payments to suppliers	(2,712,275)	(4,824,782)
Payments to employees	(6,813,167)	(470,844)
Net cash from operating activities	<u>657,171</u>	<u>(362,069)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Receipt of general property taxes	-	516,150
Advance to other funds	(193,000)	-
Net cash from noncapital financing activities	<u>(193,000)</u>	<u>516,150</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Bond proceeds	5,754,371	-
Interest paid on revenue bonds	(279,532)	-
Payment on revenue bonds	(397,500)	-
Payments for capital acquisition	(239,884)	(29,399)
Net cash from capital and related financing activities	<u>4,837,455</u>	<u>(29,399)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Receipt of interest	<u>263,319</u>	<u>61,425</u>
Net cash from investing activities	<u>263,319</u>	<u>61,425</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>5,564,945</b>	<b>186,107</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	<b><u>3,648,737</u></b>	<b><u>3,635,494</u></b>
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	<b><u>\$ 9,213,682</u></b>	<b><u>\$ 3,821,601</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, 2005

	Business- Type Activities	Governmental Activities Internal Service Funds
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 311,062	\$ (694,420)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	622,372	4,542
Receipts of miscellaneous income	6,334	17,604
Receipts of donations	66,794	-
Effects of changes in operating assets and liabilities		
Accounts receivable	(514,311)	(26,979)
Prepaid expenses	(8,974)	(4,678)
Inventory	(383)	-
Accounts payable	97,174	4,779
Accrued payroll	15,938	5,081
Flexible benefits payable	-	(487)
Claims payable	38,314	284,039
Deferred revenue	1,000	44,821
Compensated absences payable	21,851	3,629
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 657,171</b>	<b>\$ (362,069)</b>
<b>NONCASH TRANSACTIONS</b>		
Contributions of capital assets	\$ -	\$ 17,599

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS  
STATEMENT OF FIDUCIARY NET ASSETS

November 30, 2005

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	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 5,172,623
Receivables	
Accounts	104,905
Accrued interest	<u>1,674</u>
Total assets	<u>5,279,202</u>
LIABILITIES	
Due to others	<u>5,279,202</u>
Total liabilities	<u><u>\$ 5,279,202</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

November 30, 2005

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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 are included in the financial statements as a blended component unit.

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. The operations of the PBC are included in the financial statements as a blended component unit.

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 within the County.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports the following major enterprise fund:

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 fund:

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 (except the agency funds). 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.

Cash with Escrow Agent

Cash with escrow agent represents the proceeds of the 2005 lease revenue bonds that are paying principal on the 1997 lease revenue bonds and interest on the 2005 lease revenue bonds until the crossover date.

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.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Inventories

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

j. Restricted Assets

Restricted assets include cash with paying agents for debt payments due December 1, 2005 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, 2005 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, 2005, 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 funds 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 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 funds 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 expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Fund Balances/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'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.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

Investment of County funds, by statute, is vested with the County Treasurer. The Treasurer's investment policy guides the investments of the County. The investment policy permits the County and the Forest Preserve District (a blended component unit) to make deposits\ investments in insured commercial banks located within and in close proximity to DeKalb County, obligations of the U.S. Treasury (bills), money market mutual funds with portfolios of securities issued or guaranteed (implicitly or explicitly) by the United States and the Public Treasurer's Investment Pool.

It is the policy of the County to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is legality, safety (preservation of capital and protection of investment principal), liquidity and yield.

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy requires pledging of collateral with a fair value of 105% (110% if collateral pledged is not guaranteed by the U.S. Government) for all bank balances in excess of federal depository insurance with the collateral held by an independent third party acting as the County's agent. All of the County's deposits were covered by either FDIC or collateral at November 30, 2005.

b. Investments

The following table presents the investments and maturities of the County's debt securities as of November 30, 2005:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less than 1	1-5	6-10
U.S. Treasury Obligations	\$ 7,384,159	\$ 29,607	\$ 7,354,552	\$ -
Mutual Funds	1,820,254	1,820,254	-	-
Illinois Funds	56	56	-	-

In accordance with its investment policy, the County limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a short-term (annual) period. The investment policy does not limit the maximum maturity length of investments. However, the policy does require the County to structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

The County limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government (U.S. Treasury Obligations). The Illinois Funds is rated AAA by Standard and Poors.

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

Concentration of credit risk - the County's investment requires diversification of the portfolio but does not contain any specific diversification targets.

3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2004 attached as an enforceable lien on January 1, 2004, 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, 2005, and were payable in two installments on or about June 1, 2005 and September 1, 2005. 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 2005 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, 2005 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 5,472,119	\$ 264,967	\$ -	\$ 5,737,086
Land right of way	1,278,507	16,600	-	1,295,107
Total capital assets not being depreciated	<u>6,750,626</u>	<u>281,567</u>	<u>-</u>	<u>7,032,193</u>

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
<b>GOVERNMENTAL ACTIVITIES (Continued)</b>				
Capital assets being depreciated				
Land improvements	\$ 1,117,648	\$ 413,617	\$ -	\$ 1,531,265
Buildings and improvements	21,372,529	357,911	-	21,730,440
Vehicles	2,950,530	174,214	109,010	3,015,734
Equipment	3,441,775	241,269	253,681	3,429,363
Infrastructure	30,009,849	1,657,416	-	31,667,265
Total capital assets being depreciated	58,892,331	2,844,427	362,691	61,374,067
Less accumulated depreciation for				
Land improvements	423,948	57,734	-	481,682
Buildings and improvements	7,900,854	548,690	-	8,449,544
Vehicles	1,502,061	305,671	109,010	1,698,722
Equipment	2,043,473	175,103	152,817	2,065,759
Infrastructure	12,152,178	1,093,671	-	13,245,849
Total accumulated depreciation	24,022,514	2,180,869	261,827	25,941,556
Total capital assets being depreciated, net	34,869,817	663,558	100,864	35,432,511
<b>GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET</b>	<b>\$ 41,620,443</b>	<b>\$ 945,125</b>	<b>\$ 100,864</b>	<b>\$ 42,464,704</b>
	Beginning Balance	Increases	Decreases	Ending Balance
<b>BUSINESS-TYPE ACTIVITIES</b>				
Capital assets not being depreciated				
Construction in progress	\$ 229,391	\$ 158,854	\$ 368,572	\$ 19,673
Total capital assets not being depreciated	229,391	158,854	368,572	19,673
Capital assets being depreciated				
Improvements	198,292	364,440	-	562,732
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	795,886	54,424	7,411	842,899
Equipment	667,095	28,617	12,745	682,967
Total capital assets being depreciated	13,837,802	447,481	20,156	14,265,127
Less accumulated depreciation for				
Improvements	42,356	18,069	-	60,425
Buildings	2,274,730	485,184	-	2,759,914
Furniture and fixtures	393,113	72,518	5,290	460,341
Equipment	504,211	46,601	12,745	538,067
Total accumulated depreciation	3,214,410	622,372	18,035	3,818,747
Total capital assets being depreciated, net	10,623,392	(174,891)	2,121	10,446,380
<b>BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET</b>	<b>\$ 10,852,783</b>	<b>\$ (16,037)</b>	<b>\$ 370,693</b>	<b>\$ 10,466,053</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	\$ 194,713
Public safety	375,886
Health and welfare	194,945
Culture and recreation	35,108
Highway and streets	<u>1,380,217</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 2,180,869</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	\$ 1,420,780	\$ 106,706	\$ 1,909	\$ 1,525,577	\$ 22,879
General obligation bonds					
\$840,000 Series 2003 - General Obligation Refunding Bonds	340,000	-	340,000	-	-
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	2,371,250	-	132,500	2,238,750	140,000
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	-	1,788,750	-	1,788,750	-
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 4,132,030</u>	<u>\$ 1,895,456</u>	<u>\$ 474,409</u>	<u>\$ 5,553,077</u>	<u>\$ 162,879</u>
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 390,878	\$ 26,207	\$ 4,356	\$ 412,729	\$ 84,009
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	7,113,750	-	397,500	6,716,250	420,000
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	-	5,366,250	-	5,366,250	-
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 7,504,628</u>	<u>\$ 5,392,457</u>	<u>\$ 401,856</u>	<u>\$ 12,495,229</u>	<u>\$ 504,009</u>

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

5. LONG-TERM DEBT (Continued)

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. Principal maturing on December 1, 2008 and thereafter will be called and paid from escrow on December 1, 2007.

On June 1, 2005, the PBC issued \$7,155,000 Lease Revenue Refunding Bonds, dated June 1, 2005 to advance refund, through a crossover refunding, the 2008-2016 principal maturities of the 1997 Lease Revenue Bonds on December 1, 2007 (the crossover date) and to pay the interest on the 2005 Lease Revenue Refunding Bonds through December 1, 2007. The 2005 bonds are due serially from December 1, 2008 through December 1, 2016 in amounts ranging from \$685,000 - \$925,000. Interest is payable semi-annually each June 1 and December 1 at amounts ranging from 3.50% - 4.25%.

Since the refunding is a crossover refunding, the prior bonds (1997) and the escrowed assets (cash with escrow agent) will be reported on the County's financial statements until the crossover date. The PBC entered into the refunding to achieve a cash flow savings of approximately \$503,899 and an economic gain of \$304,192. In addition, the refinancing of the lease receivable with the County resulted in a decrease in the principal balance of the lease receivable of \$40,000.

Furthermore, since the PBC is a blended component unit, the lease payable/receivable between the PBC and the County has been eliminated and the series 1997/2005 lease revenue bonds and related cash with escrow agent 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 (payable 25% from governmental activities and 75% from business-type activities):

Fiscal Year	1997 Lease Principal*	Revenue Interest	Bonds Total	2005 Lease Principal	Revenue Interest	Bonds Total
2006	\$ 585,000	\$ 421,743	\$ 1,006,743	\$ -	\$*** 279,372	\$ 279,372
2007**	**7,810,000	393,664	8,203,664	-	*** 279,372	279,372
2008	-	-	-	685,000	279,373	964,373
2009	-	-	-	705,000	255,397	960,397
2010	-	-	-	730,000	230,723	960,723
2011	-	-	-	760,000	203,713	963,713
2012	-	-	-	790,000	173,312	963,312
2013	-	-	-	820,000	141,712	961,712
2014	-	-	-	855,000	108,913	963,913
2015	-	-	-	885,000	74,712	959,712
2016	-	-	-	925,000	39,313	964,313
<b>TOTAL</b>	<b>\$ 8,395,000</b>	<b>\$ 815,407</b>	<b>\$ 9,210,407</b>	<b>\$ 7,155,000</b>	<b>\$ 2,065,912</b>	<b>\$ 9,220,912</b>

- \* Excludes principal payment due December 1, 2005 of \$560,000 which is reported as cash with paying agent and bonds payable at November 30, 2005.
- \*\* \$7,195,000 of the 1997 Lease Revenue Bonds will be called and paid from escrow on December 1, 2007.
- \*\*\* Interest due on June 1, 2006, December 1, 2006, June 1, 2007 and December 1, 2007 are being paid from escrow.

Lease payment schedule to the PBC are as follows (payable 25% from governmental activities and 75% from business-type activities):

Fiscal Year	Lease Payments
2006	\$ 1,017,704
2007	976,518
2008	977,385
2009	973,060
2010	972,218
2011	973,513
2012	972,513
2013	970,313
2014	971,813
2015	967,013
2016	969,656
Total lease payments	10,741,706
Less interest and expenses	(2,386,706)
<b>NET LEASE RECEIVABLE</b>	<b>\$ 8,355,000</b>

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at November 30, 2005 consist of the following:

	<u>Due From</u>	<u>Due To</u>
General Health	\$ -	\$ 1,000
Health General	1,000	-
Public Building Maintenance Nonmajor Governmental	12,642	40,000
Nonmajor Governmental Public Building Maintenance	<u>40,000</u>	<u>12,642</u>
TOTAL	<u>\$ 53,642</u>	<u>\$ 53,642</u>

The purposes of the significant due to/due from other funds are as follows:

- \$40,000 due to the Public Building Administration Fund from the Public Building Maintenance Fund is to cover costs related to the parking lot construction. This due to/due from will be repaid within one year.

Advances from/to other funds at November 30, 2005 consisted of the following:

	<u>Advance To</u>	<u>Advance From</u>
Tollway Access Loan Nursing Home	\$ 2,107,000	\$ - 2,107,000
Nonmajor Governmental Nonmajor Governmental	223,750 <u>-</u>	 <u>223,750</u>
TOTAL	<u>\$ 2,330,750</u>	<u>\$ 2,330,750</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. \$100,000 was repaid in fiscal year 2005.

During the fiscal year 2005, 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. In fiscal year 2005 a payment of \$193,000 was made.

Transfers to/from other funds at November 30, 2005 consist of the following:

	Transfer From	Transfer To
General		
Health	\$ 5,000	\$ 288,000
Nonmajor Governmental	24,907	472,000
Public Building Maintenance		
Nonmajor Governmental	312,446	-
Health		
General	288,000	5,000
Nonmajor Governmental	32,419	-
Nonmajor Governmental		
Health	-	32,419
General	472,000	24,907
Public Building Maintenance	-	312,446
Nonmajor Governmental	320,485	320,485
 TOTAL	 \$ 1,455,257	 \$ 1,455,257

The purposes of the significant transfers in/out are as follows:

- \$288,000 - This transfer was made from the General Fund to the Health Fund for retirement expenditures. This transfer will not be repaid.
- \$472,000 - \$364,000 was transferred from the General Fund to the Asset Replacement Fund to purchase vehicles. \$100,000 was transferred from the General Fund to the Special Projects Fund (nonmajor governmental fund) for various capital improvements. \$8,000 was transferred from the General Fund to the History Room Fund (nonmajor governmental fund) for other miscellaneous items. The transfers will not be repaid.

6. INTERFUND ASSETS/LIABILITIES (Continued)

- \$312,446 - \$45,000 was transferred from the Special Projects Fund to the Public Building Maintenance Fund for a storage project. \$250,000 was transferred from the Opportunity Fund to the Public Building Maintenance Fund for upgrades to the public safety building. \$17,446 was interest income earned in the Capital Improvement Reserve Fund and transferred to the Public Building Maintenance Fund. These transfers will not be repaid.
- \$320,485 - This transfer consists of payments of \$275,000 from the County Motor Fuel Tax Fund to the Highway Fund for equipment rental, \$45,485 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, 2004 or 2005.

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, 2005.

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.

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, 2005.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

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7. RISK MANAGEMENT (Continued)

Changes in the Self-Insurance Fund's medical and worker's compensation claims payable in fiscal year 2005 and 2004 were:

Fiscal Year Ending November 30	Beginning of Fiscal Year Liability	Current-Year Claims and Changes in Estimates	Claims Paid	Balance Fiscal Year End
2004	\$ 183,102	\$ 116,321	\$ 95,862	\$ 203,561
2005	203,561	477,666	155,313	525,914

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 \$362-\$500, monthly, for single coverage and \$1,154, 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 \$176,844 and contributions made by retiree participants totaled \$137,672. The number of retiree participants averaged 16 monthly, with 17 retiree participants at November 30, 2005.

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, 2005 was 8.43% 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, 2005 was 12.51% 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, 2005 was 16.52% 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, 2003	December 31, 2003	December 31, 2003
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	27 Years, Closed	27 Years, Closed	27 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)	2003	\$ 113,686	\$ 18,423	\$ 564,077
	2004	130,945	24,951	651,248
	2005	1,165,227	24,386	757,086
Actual contribution	2003	\$ 113,686	\$ 18,423	\$ 564,077
	2004	130,945	24,951	651,248
	2005	1,165,227	24,386	757,086
Percentage of APC contributed	2003	100.00%	100.00%	100.00%
	2004	100.00%	100.00%	100.00%
	2005	100.00%	100.00%	100.00%
NPO	2003	\$ -	\$ -	\$ -
	2004	-	-	-
	2005	-	-	-

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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 10,669,000	\$ 10,669,000	\$ 12,243,752
Licenses and permits	105,800	105,800	144,655
Intergovernmental	841,300	841,300	1,037,199
Charges for services	4,123,100	4,123,100	4,113,196
Fines and forfeits	959,000	959,000	893,343
Investment income	110,000	110,000	196,310
Miscellaneous	122,300	122,300	143,734
<b>Total revenues</b>	<b>16,930,500</b>	<b>16,930,500</b>	<b>18,772,189</b>
<b>EXPENDITURES</b>			
General government	4,107,500	4,125,500	3,719,494
Public safety	12,193,000	12,548,000	11,938,441
<b>Total expenditures</b>	<b>16,300,500</b>	<b>16,673,500</b>	<b>15,657,935</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>630,000</b>	<b>257,000</b>	<b>3,114,254</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Working Cash Fund	2,500	2,500	4,907
Health Fund	-	-	5,000
Retirement Fund	-	-	20,000
Transfers (out)			
Health Fund	(288,000)	(288,000)	(288,000)
History Room Fund	(8,000)	(8,000)	(8,000)
Special Projects Fund	(464,000)	(464,000)	(464,000)
<b>Total other financing sources (uses)</b>	<b>(757,500)</b>	<b>(757,500)</b>	<b>(730,093)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (127,500)</b>	<b>\$ (500,500)</b>	<b>2,384,161</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>3,733,024</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 6,117,185</b>

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,799,000	\$ 1,799,000	\$ 1,804,327
Charges for services			
Reimbursement from other governments	1,165,250	1,165,250	680,710
Investment income	1,250	1,250	42,586
Miscellaneous income	105,500	105,500	52,500
<b>Total revenues</b>	<b>3,071,000</b>	<b>3,071,000</b>	<b>2,580,123</b>
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Building maintenance	2,214,750	2,214,750	2,083,807
Rent	255,000	255,000	255,000
Renewal and replacement program	135,000	275,000	275,000
Emergency services	25,000	30,000	29,042
Other	6,250	6,250	41,172
Debt service			
Interest and fiscal charges	109,000	109,000	22,758
<b>Total expenditures</b>	<b>2,745,000</b>	<b>2,890,000</b>	<b>2,706,779</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>326,000</b>	<b>181,000</b>	<b>(126,656)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bonds issued, at par	-	-	1,788,750
Premium on bonds	-	-	53,235
Transfers in	-	-	312,446
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>2,154,431</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 326,000</b>	<b>\$ 181,000</b>	<b>2,027,775</b>
FUND BALANCE, DECEMBER 1			828,952
FUND BALANCE, NOVEMBER 30			<b>\$ 2,856,727</b>

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 355,000	\$ 355,000	\$ 356,070
Licenses and permits	292,100	292,100	318,936
Intergovernmental	3,761,000	3,761,000	3,650,686
Charges for services	612,200	612,200	616,489
Investment income	41,000	41,000	59,039
Miscellaneous	4,600	4,600	3,583
<b>Total revenues</b>	<u>5,065,900</u>	<u>5,065,900</u>	<u>5,004,803</u>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	3,979,200	3,979,200	3,766,379
Capital improvements	109,000	89,000	65,315
Commodities and services	1,093,900	1,113,900	1,024,566
Supplies and materials	286,100	286,100	283,988
<b>Total expenditures</b>	<u>5,468,200</u>	<u>5,468,200</u>	<u>5,140,248</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(402,300)</u>	<u>(402,300)</u>	<u>(135,445)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General Fund	288,000	288,000	265,000
Solid Waste Program Fund	12,000	12,000	12,000
Animal Control Fund	-	-	23,000
Senior Services Fund	25,000	25,000	20,419
Transfers (out)			
General Fund	-	-	(5,000)
<b>Total other financing sources (uses)</b>	<u>325,000</u>	<u>325,000</u>	<u>315,419</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (77,300)</u>	<u>\$ (77,300)</u>	179,974
<b>FUND BALANCE, DECEMBER 1</b>			<u>2,922,091</u>
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 3,102,065</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental	\$ 300,000	\$ 300,000	\$ 325,628
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>325,628</u>
<b>EXPENDITURES</b>			
Debt service			
Principal	193,000	193,000	-
Interest	<u>92,000</u>	<u>92,000</u>	<u>92,000</u>
Total expenditures	<u>285,000</u>	<u>285,000</u>	<u>92,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	233,628
<b>FUND BALANCE (DEFICIT), DECEMBER 1</b>			<u>(2,174,265)</u>
<b>FUND BALANCE (DEFICIT), NOVEMBER 30</b>			<u>\$ (1,940,637)</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS  
 SCHEDULE OF FUNDING PROGRESS  
 ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

November 30, 2005

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued 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)
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%
2005	31,472,984	32,311,599	97.40%	838,615	13,822,380	6.07%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

November 30, 2005

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)
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%
2005	769,050	913,689	84.17%	144,639	194,931	74.20%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS  
 SCHEDULE OF FUNDING PROGRESS  
 SHERIFF'S LAW ENFORCEMENT PERSONNEL

November 30, 2005

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)
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%
2005	13,889,896	17,879,123	77.69%	3,989,227	4,582,847	87.05%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

November 30, 2005

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<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2005	1,165,227	1,165,227	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

November 30, 2005

---

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2005	24,386	24,386	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL

November 30, 2005

---

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2005	757,086	757,086	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2005

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:

Fund/Department	Excess Balance
Probation Services	\$ 2,563
Sheriff's Special Projects	4,887
Tort and Liability Insurance	176,331

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>TAXES</b>			
Property taxes - Corporate	\$ 3,986,000	\$ 3,986,000	\$ 4,026,498
Property taxes - FICA/IMRF	1,800,000	1,800,000	1,780,000
Replacement taxes	420,000	420,000	526,173
Inheritance tax	75,000	75,000	35,098
Mobile home tax	12,000	12,000	2,823
Sales tax (.01)	400,000	400,000	381,663
Sales tax (.0025)	2,650,000	2,650,000	4,073,725
Local use tax	175,000	175,000	186,045
State income tax	1,150,000	1,150,000	1,230,437
Games tax	1,000	1,000	1,290
<b>Total taxes</b>	<b>10,669,000</b>	<b>10,669,000</b>	<b>12,243,752</b>
<b>LICENSES AND PERMITS</b>			
Cremation permits	2,000	2,000	2,780
Beer and liquor licenses	3,500	3,500	2,125
Landfill licenses	100	100	50
Franchise fees	20,000	20,000	22,241
Building permits	80,000	80,000	117,004
Raffle permits	100	100	35
Temporary sign permits	100	100	420
<b>Total licenses and permits</b>	<b>105,800</b>	<b>105,800</b>	<b>144,655</b>
<b>INTERGOVERNMENTAL</b>			
Federal grants	355,000	355,000	544,892
State grants	486,300	486,300	492,307
<b>Total intergovernmental</b>	<b>841,300</b>	<b>841,300</b>	<b>1,037,199</b>
<b>CHARGES FOR SERVICES</b>			
Office fees	1,709,000	1,709,000	1,511,025
Passport fees	30,000	30,000	33,480
Marriage licenses	10,000	10,000	10,678
Revenue stamps	220,000	220,000	402,606
Copying services	42,300	42,300	50,823
GIS recording fee	325,000	325,000	320,313
Regional plan commission	6,500	6,500	6,500
Contract policing	40,000	40,000	41,774
Recordings	430,000	430,000	462,669
Work release	10,500	10,500	22,878

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES (Continued)</b>			
Police communications	\$ 71,400	\$ 71,400	\$ 70,600
Zoning hearing fees	20,000	20,000	12,843
Subdivision review	-	-	210
Communication contracts	817,000	817,000	820,674
Jail medical fees	1,000	1,000	-
Building re-inspection	1,700	1,700	875
Information and technology service	9,000	9,000	9,075
Police special event reimbursements	100,000	100,000	59,697
Police partnerships	265,000	265,000	252,338
Medical costs	14,000	14,000	24,138
Prisoner detention	700	700	-
<b>Total charges for services</b>	<b>4,123,100</b>	<b>4,123,100</b>	<b>4,113,196</b>
<b>FINES AND FORFEITS</b>			
Traffic fines	450,000	450,000	423,673
Criminal fines	400,000	400,000	346,445
Court system fees	65,000	65,000	59,303
Forfeits	20,000	20,000	-
Forfeits - DUI	1,000	1,000	23,725
Bond fees	13,000	13,000	11,159
Drug fines	10,000	10,000	29,038
<b>Total fines and forfeits</b>	<b>959,000</b>	<b>959,000</b>	<b>893,343</b>
<b>INVESTMENT INCOME</b>	<b>110,000</b>	<b>110,000</b>	<b>196,310</b>
<b>MISCELLANEOUS</b>			
Sale of property	-	-	1,627
Land rentals	-	-	1,658
Building rentals	100	100	-
Telecommunications commission	51,000	51,000	45,570
Tower rental	26,500	26,500	26,450
Sale of publications	300	300	347
Prisoner - transportation	3,500	3,500	4,049
Prisoner - medical	400	400	599
Prepaid judicial copies	1,000	1,000	532
Reimbursements	30,000	30,000	31,885
Unclaimed fees	5,000	5,000	2,535
Other miscellaneous	4,500	4,500	28,482
<b>Total miscellaneous</b>	<b>122,300</b>	<b>122,300</b>	<b>143,734</b>
<b>TOTAL REVENUES</b>	<b>\$ 16,930,500</b>	<b>\$ 16,930,500</b>	<b>\$ 18,772,189</b>

(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, 2005

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
Information Management Office			
Charges for services			
GIS recording fee	\$ 325,000	\$ 325,000	\$ 320,313
Information and technology service	9,000	9,000	9,075
Total charges for services	334,000	334,000	329,388
Total Information Management Office	334,000	334,000	329,388
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	3,500	3,500	2,125
Raffle permits	100	100	35
Landfill licenses	100	100	50
Total licenses and permits	3,700	3,700	2,210
Charges for services			
Marriage licenses	10,000	10,000	10,678
Office fees	25,000	25,000	27,885
Passport fees	30,000	30,000	33,480
Revenue stamps	220,000	220,000	402,606
Copying services	42,000	42,000	49,025
Recordings	430,000	430,000	462,669
Total charges for services	757,000	757,000	986,343
Total County Clerk and Recorder	760,700	760,700	988,553
Regional Superintendent of Schools			
Intergovernmental			
State grant	35,000	35,000	-
Total Regional Superintendent of Schools	35,000	35,000	-
Treasurer			
Charges for services			
Office fees	15,000	15,000	37,288

(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, 2005

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer (Continued)			
Investment income			
Interest	\$ 90,000	\$ 90,000	\$ 162,235
Interest - government	5,000	5,000	19,370
Total investment income	95,000	95,000	181,605
Total Treasurer	110,000	110,000	218,893
Supervisor of Assessments			
Intergovernmental			
State grant	34,000	34,000	37,232
Miscellaneous			
Other miscellaneous	2,300	2,300	3,903
Total Supervisor of Assessments	36,300	36,300	41,135
Elections			
Intergovernmental			
Salary reimbursements	9,000	9,000	18,500
Total intergovernmental	9,000	9,000	18,500
Charges for services			
Copying services	-	-	1,448
Total Elections	9,000	9,000	19,948
Planning and Zoning			
Licenses and permits			
Building permits	80,000	80,000	117,004
Temporary sign permits	100	100	420
Total licenses and permits	80,100	80,100	117,424

(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, 2005

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Planning and Zoning (Continued)</b>			
Charges for services			
Building re-inspection	\$ 1,700	\$ 1,700	\$ 875
Regional plan commission	6,500	6,500	6,500
Zoning hearing fees	20,000	20,000	12,843
Subdivision review	-	-	210
Copying services	300	300	350
Total charges for services	28,500	28,500	20,778
Miscellaneous			
Sale of publications	300	300	347
Other miscellaneous	200	200	3,150
Total miscellaneous	500	500	3,497
Total Planning and Zoning	109,100	109,100	141,699
Other			
Taxes			
Property taxes - Corporate	3,986,000	3,986,000	4,026,498
Property taxes - FICA/IMRF	1,800,000	1,800,000	1,780,000
Replacement taxes	420,000	420,000	526,173
Inheritance tax	75,000	75,000	35,098
Mobile home tax	12,000	12,000	2,823
Sales tax (.01)	400,000	400,000	381,663
Sales tax (.0025)	2,650,000	2,650,000	4,073,725
Local use tax	175,000	175,000	186,045
State income tax	1,150,000	1,150,000	1,230,437
Games tax	1,000	1,000	1,290
Total taxes	10,669,000	10,669,000	12,243,752
Licenses and permits			
Franchise fees	20,000	20,000	22,241
Intergovernmental			
5311 VAC grant	325,000	325,000	311,060
Miscellaneous			
Sale of property	-	-	1,627
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, 2005

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Miscellaneous (Continued)			
Building rentals	\$ 100	\$ 100	\$ -
Unclaimed fees	5,000	5,000	2,535
Other miscellaneous	1,000	1,000	198
Total miscellaneous	<u>6,100</u>	<u>6,100</u>	<u>6,018</u>
Total other	<u>11,020,100</u>	<u>11,020,100</u>	<u>12,583,071</u>
Total general government	<u>12,414,200</u>	<u>12,414,200</u>	<u>14,322,687</u>
PUBLIC SAFETY			
Circuit Clerk			
Charges for services			
Office fees	630,000	630,000	448,398
County fees	768,000	768,000	737,616
Total charges for services	<u>1,398,000</u>	<u>1,398,000</u>	<u>1,186,014</u>
Fines and forfeits			
Traffic fines	450,000	450,000	423,673
Criminal fines	400,000	400,000	346,445
Forfeits	20,000	20,000	-
Drug fines	10,000	10,000	29,038
Total fines and forfeits	<u>880,000</u>	<u>880,000</u>	<u>799,156</u>
Investment income			
Interest	15,000	15,000	14,702
Total Circuit Clerk	<u>2,293,000</u>	<u>2,293,000</u>	<u>1,999,872</u>
Judiciary			
Intergovernmental			
SVPCA grant	-	-	4,967
Fines and forfeits			
Court system fees	65,000	65,000	59,303
Miscellaneous			
Prepaid judicial copies	1,000	1,000	532
Total Judiciary	<u>66,000</u>	<u>66,000</u>	<u>64,802</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, 2005

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
Court Services			
Intergovernmental			
Federal grant - operating	\$ 14,000	\$ 14,000	\$ 27,173
State grant - operating	134,000	134,000	137,150
State aid	3,000	3,000	4,655
Total intergovernmental	151,000	151,000	168,978
Miscellaneous			
DeKalb Community Foundation	1,000	1,000	1,000
Total Court Services	152,000	152,000	169,978
Coroner			
Licenses and permits			
Cremation permits	2,000	2,000	2,780
Charges for services			
Office fees	1,000	1,000	664
Total Coroner	3,000	3,000	3,444
Sheriff			
Intergovernmental			
COPS program	-	-	2,057
Social Security incentive program	800	800	1,600
State sheriff schooling	-	-	11,299
Total intergovernmental	800	800	14,956
Charges for services			
Office fees	170,000	170,000	148,875
Contract policing	40,000	40,000	41,774
Special event salary reimbursement	100,000	100,000	59,697
Police partnerships	265,000	265,000	252,338
Total charges for services	575,000	575,000	502,684
Fines and forfeits			
Forfeits - DUI	1,000	1,000	23,725

(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, 2005

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff (Continued)</b>			
Miscellaneous			
Workman's compensation salary	\$ -	\$ -	\$ 20,211
Tower rental	26,500	26,500	26,450
Total miscellaneous	26,500	26,500	46,661
Total Sheriff	603,300	603,300	588,026
Sheriff's Communication			
Charges for services			
Police communications	71,400	71,400	70,600
Communication contracts	817,000	817,000	820,674
Total charges for services	888,400	888,400	891,274
Total Sheriff's Communication	888,400	888,400	891,274
Sheriff's Corrections			
Intergovernmental			
Social Security incentive program	1,500	1,500	-
State sheriff schooling	7,000	7,000	-
Total intergovernmental	8,500	8,500	-
Charges for services			
Jail medical fees	1,000	1,000	-
Work release	10,500	10,500	22,878
Medical costs	14,000	14,000	24,138
Prisoner detention	700	700	-
Total charges for services	26,200	26,200	47,016
Fines and forfeits			
Bond fees	13,000	13,000	11,159
Miscellaneous			
Telecommunications commission	51,000	51,000	45,570
Prisoner - transportation	3,500	3,500	4,049
Prisoner - medical	400	400	599
Other miscellaneous	-	-	21
Total miscellaneous	54,900	54,900	50,239
Total Sheriff's Corrections	102,600	102,600	108,414

(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, 2005

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's Attorney			
Intergovernmental			
Federal grant - operating	\$ -	\$ -	\$ 126,918
State grant - operating	169,000	169,000	155,036
State aid - IV program	93,000	93,000	96,509
State grant - victim witness	-	-	25,360
Total intergovernmental	<u>262,000</u>	<u>262,000</u>	<u>403,823</u>
Charges for services	100,000	100,000	110,299
Office fees			
Total State's Attorney	<u>362,000</u>	<u>362,000</u>	<u>514,122</u>
Public Defender			
Miscellaneous			
Client reimbursement	30,000	30,000	31,885
Total Public Defender	<u>30,000</u>	<u>30,000</u>	<u>31,885</u>
Emergency Services			
Intergovernmental			
Federal grant - operating	16,000	16,000	21,682
Federal grant - capital	-	-	51,913
State grant - operating	-	-	4,090
Total intergovernmental	<u>16,000</u>	<u>16,000</u>	<u>77,685</u>
Total Emergency Services	<u>16,000</u>	<u>16,000</u>	<u>77,685</u>
Total public safety	<u>4,516,300</u>	<u>4,516,300</u>	<u>4,449,502</u>
TOTAL REVENUES	<u>\$ 16,930,500</u>	<u>\$ 16,930,500</u>	<u>\$ 18,772,189</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, 2005

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
County Board	\$ 313,800	\$ 331,800	\$ 327,032
Finance	479,000	479,000	450,189
County Clerk and Recorder	454,800	454,800	452,558
Regional Superintendent of Schools	104,900	104,900	69,144
Treasurer	275,800	275,800	260,718
Supervisor of Assessments	379,700	379,700	350,120
Elections	277,500	277,500	283,034
Planning and Zoning	416,400	416,400	332,355
Information Management Office	692,600	692,600	565,491
Other	775,000	775,000	690,853
Total general government	4,169,500	4,187,500	3,781,494
Less chargebacks to other funds	(62,000)	(62,000)	(62,000)
Net general government	4,107,500	4,125,500	3,719,494
<b>PUBLIC SAFETY</b>			
Circuit Clerk	939,500	939,500	818,627
Judiciary	384,500	384,500	379,814
Court Services	969,000	969,000	864,271
Jury Commission	96,800	102,800	104,544
Coroner	168,800	171,800	175,760
Sheriff	4,128,100	4,128,100	4,033,291
Sheriff's Auxiliary	11,500	11,500	7,665
Sheriff's Merit Commission	22,400	40,400	35,659
Sheriff's Communication	1,899,700	1,899,700	1,745,497
Sheriff's Corrections	1,608,200	1,768,200	1,699,539
State's Attorney	1,258,500	1,369,500	1,357,715
Public Defender	636,700	636,700	604,730
Emergency Services	97,300	154,300	139,329
Total public safety	12,221,000	12,576,000	11,966,441
Less chargebacks to other funds	(28,000)	(28,000)	(28,000)
Net public safety	12,193,000	12,548,000	11,938,441
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,300,500</b>	<b>\$ 16,673,500</b>	<b>\$ 15,657,935</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
County Board			
Salaries and benefits			
Salaries	\$ 170,000	\$ 170,000	\$ 169,431
Board and commissions	50,000	57,000	55,170
Overtime	5,500	5,500	6,180
Longevity pay	1,300	1,300	1,180
Deferred compensation	6,000	6,000	5,920
FICA	18,000	18,000	16,475
IMRF	10,400	10,400	10,323
Health insurance	10,600	10,600	11,344
Life insurance	300	300	280
Unemployment insurance	200	200	336
Total salaries and benefits	<u>272,300</u>	<u>279,300</u>	<u>276,639</u>
Capital improvements			
Computer equipment	<u>2,500</u>	<u>2,500</u>	<u>2,419</u>
Commodities and services			
Travel	14,500	25,500	25,937
Meetings	200	200	8
Memberships	5,700	5,700	4,745
Maintenance - vehicles	300	300	239
Telephone	1,800	1,800	1,240
Postage	3,000	3,000	2,377
Employee recognition	200	200	-
In-house copies	2,000	2,000	2,050
Per diem and expenses	6,000	6,000	6,069
Total commodities and services	<u>33,700</u>	<u>44,700</u>	<u>42,665</u>
Supplies and materials			
Supplies	5,000	5,000	5,122
Periodicals and subscriptions	300	300	187
Total supplies and materials	<u>5,300</u>	<u>5,300</u>	<u>5,309</u>
Total County Board	<u>\$ 313,800</u>	<u>\$ 331,800</u>	<u>\$ 327,032</u>
Finance			
Salaries and benefits			
Salaries	\$ 294,000	\$ 294,000	\$ 293,504
Overtime	6,000	6,000	2,066
Longevity pay	4,200	4,200	3,838
Deferred compensation	5,200	5,200	5,089
FICA	24,000	24,000	20,277
IMRF	20,100	20,100	18,070
Health insurance	54,500	54,500	51,134
Life insurance	1,000	1,000	981
Unemployment insurance	1,000	1,000	1,171
Total salaries and benefits	<u>410,000</u>	<u>410,000</u>	<u>396,130</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Capital improvements			
Office furniture and equipment	\$ 1,000	\$ 1,000	\$ 444
Computer equipment	4,000	4,000	3,154
Total capital improvements	<u>5,000</u>	<u>5,000</u>	<u>3,598</u>
Commodities and services			
Travel	5,000	5,000	3,215
School of instruction	3,500	3,500	1,632
Meetings - hosting	300	300	-
Public notices	300	300	34
Memberships	700	700	560
Maintenance - equipment	1,000	1,000	-
Maintenance - software	28,000	28,000	27,267
Telephone	1,000	1,000	661
Flexible benefits program	7,000	7,000	6,517
Postage	4,000	4,000	3,717
In-house copies	4,000	4,000	1,693
Commercial services	4,000	4,000	230
Total commodities and services	<u>58,800</u>	<u>58,800</u>	<u>45,526</u>
Supplies and materials			
Supplies	4,700	4,700	4,540
Periodicals and subscriptions	500	500	395
Total supplies and materials	<u>5,200</u>	<u>5,200</u>	<u>4,935</u>
Total Finance	<u>\$ 479,000</u>	<u>\$ 479,000</u>	<u>\$ 450,189</u>
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 290,000	\$ 290,000	\$ 292,071
Overtime	7,000	7,000	9,447
Longevity pay	6,000	6,000	5,172
Deferred compensation	-	-	1,315
FICA	23,500	23,500	22,505
IMRF	20,000	20,000	19,089
Health insurance	69,000	69,000	65,006
Life insurance	1,500	1,500	1,354
Unemployment insurance	1,500	1,500	1,510
Total salaries and benefits	<u>418,500</u>	<u>418,500</u>	<u>417,469</u>
Capital improvements			
Office furniture and equipment	200	200	206
Book restoration	1,500	1,500	1,440
Total capital improvements	<u>1,700</u>	<u>1,700</u>	<u>1,646</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Commodities and services			
Travel	\$ 1,400	\$ 1,400	\$ 1,213
School of instruction	200	200	240
Public notices	100	100	70
Memberships	500	500	473
Maintenance - equipment	5,000	5,000	1,610
Postage	10,000	10,000	13,798
In-house copies	5,000	5,000	3,915
Vital records	1,600	1,600	1,728
Total commodities and services	<u>23,800</u>	<u>23,800</u>	<u>23,047</u>
Supplies and materials			
Supplies	10,600	10,600	10,396
Periodicals and subscriptions	200	200	-
Total supplies and materials	<u>10,800</u>	<u>10,800</u>	<u>10,396</u>
Total County Clerk and Recorder	<u>\$ 454,800</u>	<u>\$ 454,800</u>	<u>\$ 452,558</u>
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 55,000	\$ 55,000	\$ 28,908
Part-time	2,000	2,000	-
Longevity pay	1,400	1,400	1,089
FICA	4,500	4,500	2,087
IMRF	4,000	4,000	1,750
Health insurance	4,500	4,500	4,794
Life insurance	300	300	140
Unemployment insurance	300	300	170
Total salaries and benefits	<u>72,000</u>	<u>72,000</u>	<u>38,938</u>
Commodities and services			
Travel	7,500	7,500	6,957
Public notices	200	200	145
Memberships	1,400	1,400	1,450
Periodicals and subscriptions	300	300	360
Maintenance - equipment	500	500	225
Postage	3,100	3,100	1,127
Telephone	3,500	3,500	3,440
Commercial services	100	100	-
Data processing services	1,300	1,300	700
Rental of space	10,300	10,300	10,197
Rental of equipment	2,200	2,200	3,210
Total commodities and services	<u>30,400</u>	<u>30,400</u>	<u>27,811</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Regional Superintendent of Schools (Continued)			
Supplies and materials			
Supplies	\$ 2,500	\$ 2,500	\$ 2,395
Total Regional Superintendent of Schools	<u>\$ 104,900</u>	<u>\$ 104,900</u>	<u>\$ 69,144</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 171,500	\$ 171,500	\$ 163,812
Overtime	4,000	4,000	2,717
Longevity pay	1,500	1,500	1,260
Deferred compensation	-	-	1,972
FICA	14,000	14,000	12,568
IMRF	11,500	11,500	9,788
Health insurance	31,800	31,800	31,764
Life insurance	600	600	560
Unemployment insurance	600	600	734
Total salaries and benefits	<u>235,500</u>	<u>235,500</u>	<u>225,175</u>
Capital improvements			
Office furniture and equipment	300	300	296
Computer equipment	3,000	3,000	2,976
Total capital improvements	<u>3,300</u>	<u>3,300</u>	<u>3,272</u>
Commodities and services			
Travel	5,200	5,200	3,362
School of instruction	700	700	364
Public notices	2,500	2,500	2,005
Memberships	500	500	490
Maintenance - equipment	500	550	539
Postage	15,000	15,450	15,348
In-house copies	900	900	440
Commercial services	5,000	5,000	4,974
Data processing services	2,000	1,450	-
Total commodities and services	<u>32,300</u>	<u>32,250</u>	<u>27,522</u>
Supplies and materials			
Supplies	4,000	4,000	4,006
Periodicals and subscriptions	700	750	743
Total supplies and materials	<u>4,700</u>	<u>4,750</u>	<u>4,749</u>
Total Treasurer	<u>\$ 275,800</u>	<u>\$ 275,800</u>	<u>\$ 260,718</u>
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 195,000	\$ 195,000	\$ 202,124
Boards and commissions	24,000	24,000	23,400
Overtime	3,000	3,000	343

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Salaries and benefits (Continued)			
Longevity pay	\$ 3,000	\$ 3,000	\$ 2,045
Deferred compensation	3,000	3,000	2,996
FICA	18,000	18,000	17,282
IMRF	13,300	13,300	12,304
Health insurance	46,800	46,800	37,654
Life insurance	1,000	1,000	817
Unemployment insurance	700	700	1,591
Total salaries and benefits	<u>307,800</u>	<u>307,800</u>	<u>300,556</u>
Capital improvements			
Computer equipment	1,900	1,900	1,765
Commodities and services			
Travel	2,500	2,500	2,637
School of instruction	1,800	1,800	1,021
Public notices	23,000	23,000	21,442
Memberships	800	800	250
Maintenance - equipment	2,200	2,200	1,257
Maintenance	2,000	2,000	2,544
Postage	11,000	11,000	7,242
In-house copies	1,200	1,200	1,493
Per diem and expenses	1,000	1,000	1,362
Commercial services	2,000	2,000	-
Professional services	6,000	6,000	-
Software	5,000	5,000	534
Data processing services	3,000	3,000	965
Total commodities and services	<u>61,500</u>	<u>61,500</u>	<u>40,747</u>
Supplies and materials			
Supplies	6,500	6,500	5,670
Mapping supplies	800	800	278
Periodicals and subscriptions	700	700	1,104
Fuel	500	500	-
Total supplies and materials	<u>8,500</u>	<u>8,500</u>	<u>7,052</u>
Total Supervisor of Assessments	<u>\$ 379,700</u>	<u>\$ 379,700</u>	<u>\$ 350,120</u>
Elections			
Salaries and benefits			
Salaries	\$ 92,500	\$ 92,500	\$ 91,787
Part-time	6,000	6,000	6,000
Overtime	5,000	5,000	1,858
Longevity pay	2,000	2,000	1,670
Deferred compensation	-	-	657
FICA	8,500	8,500	6,998

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Salaries and benefits (Continued)			
IMRF	\$ 6,500	\$ 6,500	\$ 5,896
Health insurance	15,000	15,000	18,749
Life insurance	500	500	467
Unemployment insurance	500	500	506
Total salaries and benefits	<u>136,500</u>	<u>136,500</u>	<u>134,588</u>
Capital improvements			
Federal grant - operating	-	-	7,594
Office furniture and equipment	1,000	1,000	933
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>8,527</u>
Commodities and services			
Travel	1,200	1,200	286
School of instruction	200	200	227
Public notices	4,000	4,000	3,141
Memberships	200	200	182
Maintenance - equipment	4,000	4,000	3,507
Postage	15,000	15,000	18,301
In-house copies	700	700	67
Per diem and expenses	45,000	45,000	44,044
Commercial services	51,500	51,500	51,068
Data processing services	8,200	8,200	8,192
Total commodities and services	<u>130,000</u>	<u>130,000</u>	<u>129,015</u>
Supplies and materials			
Supplies	<u>10,000</u>	<u>10,000</u>	<u>10,904</u>
Total Elections	<u>\$ 277,500</u>	<u>\$ 277,500</u>	<u>\$ 283,034</u>
Planning and Zoning			
Salaries and benefits			
Salaries	\$ 275,500	\$ 275,500	\$ 231,963
Overtime	300	300	168
Longevity pay	600	600	811
Deferred compensation	3,500	3,500	3,194
FICA	21,500	21,500	17,133
IMRF	18,500	18,500	13,580
Health insurance	54,200	54,200	32,634
Life insurance	700	700	631
Unemployment insurance	700	700	1,197
Total salaries and benefits	<u>375,500</u>	<u>375,500</u>	<u>301,311</u>
Capital improvements			
Office furniture and equipment	<u>400</u>	<u>400</u>	<u>363</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and Zoning (Continued)			
Commodities and services			
Travel	\$ 2,000	\$ 2,000	\$ 2,230
School of instruction	1,600	1,600	1,614
Meetings - hosting	100	100	75
Public notices	6,500	6,500	3,171
Memberships	1,400	1,400	1,290
Maintenance - vehicles	1,800	1,800	1,186
Maintenance - equipment	300	300	30
Postage	2,400	2,400	1,432
In-house copies	1,500	1,500	849
Telephone	1,300	1,300	1,134
Professional services	-	-	1,166
Zoning officer	14,000	14,000	9,388
Mileage - boards	400	400	369
Per diem and expenses	2,000	2,000	1,646
Total commodities and services	<u>35,300</u>	<u>35,300</u>	<u>25,580</u>
Supplies and materials			
Supplies	2,600	2,600	2,365
Photo and microfilm	100	100	-
Periodicals and subscriptions	1,200	1,200	849
Fuels and lubricants	1,300	1,300	1,887
Total supplies and materials	<u>5,200</u>	<u>5,200</u>	<u>5,101</u>
Total Planning and Zoning	<u>\$ 416,400</u>	<u>\$ 416,400</u>	<u>\$ 332,355</u>
Information Management Office			
Salaries and benefits			
Salaries	\$ 483,000	\$ 483,000	\$ 398,742
Overtime	5,000	5,000	114
On call	3,000	3,000	1,700
Longevity pay	1,500	1,500	1,674
Deferred compensation	3,000	3,000	3,012
FICA	38,000	38,000	30,357
IMRF	33,000	33,000	25,405
Health insurance	43,300	43,300	33,374
Life insurance	1,500	1,500	1,027
Unemployment insurance	1,000	1,000	1,576
Total salaries and benefits	<u>612,300</u>	<u>612,300</u>	<u>496,981</u>
Capital improvements			
Office furniture and equipment	-	-	338
Specialized equipment	1,500	1,500	-
Computer equipment	23,500	23,500	16,282
Total capital improvements	<u>25,000</u>	<u>25,000</u>	<u>16,620</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information Management Office (Continued)			
Commodities and services			
Travel	\$ 2,500	\$ 2,500	\$ 1,482
School of instruction	5,000	5,000	7,289
Mileage	1,000	1,000	27
Internal training program	5,000	5,000	-
Memberships	200	200	280
Maintenance - equipment	800	800	-
Maintenance - software	10,000	10,000	13,071
Maintenance	500	500	-
Postage	300	300	35
In-house copies	400	400	234
Telephone	4,000	4,000	3,360
Professional services	10,000	10,000	1,782
Commercial services	100	100	268
Internet	100	100	-
Communication	700	700	-
Software acquisition	8,000	8,000	12,460
Total commodities and services	<u>48,600</u>	<u>48,600</u>	<u>40,288</u>
Supplies and materials			
Supplies	1,800	1,800	3,431
Copies - outside	400	400	-
Technical supplies	2,000	2,000	6,925
Mapping supplies	1,500	1,500	100
Fuel	200	200	-
Periodicals and subscriptions	800	800	1,146
Total supplies and materials	<u>6,700</u>	<u>6,700</u>	<u>11,602</u>
Total Information Management Office	<u>\$ 692,600</u>	<u>\$ 692,600</u>	<u>\$ 565,491</u>
Other			
Salaries and benefits			
Salaries	\$ 24,000	\$ 24,000	\$ 31,179
Employee bonus program	10,000	10,000	-
Paid-hours-off contingency	20,000	20,000	-
Total salaries and benefits	<u>54,000</u>	<u>54,000</u>	<u>31,179</u>
Commodities and services			
Public notices	1,000	1,000	693
Meetings	2,000	2,000	207
Maintenance - equipment	3,000	3,000	-
Maintenance - building	6,000	6,000	6,057
Special programs	5,000	5,000	5,377
Voluntary Action Center pass through	325,000	325,000	311,060
Property tax payment	3,000	3,000	3,686
Veteran's assistance	30,000	30,000	28,483

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Commodities and services (Continued)			
CASA	\$ 25,000	\$ 25,000	\$ 25,000
Extension unit	23,000	23,000	23,000
Economic development	35,000	35,000	35,000
Telephone	1,000	1,000	-
Cemetery maintenance	5,000	5,000	4,030
Legislative program	1,000	1,000	-
Commercial services	6,000	6,000	6,989
Professional services	75,000	75,000	121,657
Data processing services	55,000	55,000	51,400
Internet	30,000	30,000	15,894
Communications network	25,000	25,000	4,515
Court costs	5,000	5,000	-
Soil conservation match	16,000	16,000	16,000
Handicap program	1,000	1,000	-
Judgment and claims	3,000	3,000	-
Employee recognition program	3,000	3,000	225
Contingency	35,000	35,000	-
Total commodities and services	<u>719,000</u>	<u>719,000</u>	<u>659,273</u>
Supplies and materials			
Supplies	1,000	1,000	151
Periodicals and subscriptions	1,000	1,000	250
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>401</u>
Total Other	<u>\$ 775,000</u>	<u>\$ 775,000</u>	<u>\$ 690,853</u>
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 629,000	\$ 629,000	\$ 566,418
Overtime	5,000	5,000	1,709
Longevity pay	12,000	12,000	8,979
Deferred compensation	-	-	1,975
FICA	50,000	50,000	41,947
IMRF	43,000	43,000	35,474
Health insurance	122,000	122,000	92,099
Life insurance	3,000	3,000	2,020
Unemployment insurance	3,000	3,000	2,790
Total salaries and benefits	<u>867,000</u>	<u>867,000</u>	<u>753,411</u>
Capital improvements			
Office furniture and equipment	2,500	2,500	1,846

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Circuit Clerk (Continued)</b>			
Commodities and services			
Travel	\$ 4,000	\$ 4,000	\$ 5,956
Public notices	500	500	-
Memberships	1,000	1,000	810
Maintenance - equipment	1,000	1,000	-
Telephone	1,000	1,000	-
Commercial services	1,000	1,000	160
Postage	13,500	13,500	10,415
In-house copies	15,500	15,500	16,129
Total commodities and services	<u>37,500</u>	<u>37,500</u>	<u>33,470</u>
Supplies and materials			
Supplies	32,000	32,000	29,781
Periodicals and subscriptions	500	500	119
Total supplies and materials	<u>32,500</u>	<u>32,500</u>	<u>29,900</u>
Total Circuit Clerk	<u>\$ 939,500</u>	<u>\$ 939,500</u>	<u>\$ 818,627</u>
<b>Judiciary</b>			
Salaries and benefits			
Salaries	\$ 225,000	\$ 206,000	\$ 219,811
Longevity pay	1,500	1,500	1,328
FICA	25,000	25,000	15,369
IMRF	18,000	18,000	8,143
Health insurance	55,000	55,000	53,280
Life insurance	1,000	1,000	818
Unemployment insurance	1,500	1,500	2,080
Total salaries and benefits	<u>327,000</u>	<u>308,000</u>	<u>300,829</u>
Capital improvements			
Office furniture and equipment	500	500	2,025
Computer equipment	2,500	2,500	1,566
Total capital improvements	<u>3,000</u>	<u>3,000</u>	<u>3,591</u>
Commodities and services			
Travel	500	500	434
Meetings	500	500	325
Memberships	2,000	2,000	1,481
Maintenance - equipment	300	300	-
Postage	700	700	134
In-house copies	500	500	222
Legal transcripts	2,000	2,000	9,362
Appointed attorneys	15,000	22,000	23,871
Commercial services	100	100	-
Investigations	1,000	1,000	-

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary (Continued)			
Commodities and services (Continued)			
Telephone	\$ -	\$ -	\$ 75
Medical expense	8,000	8,000	-
Professional services	20,000	32,000	33,839
Total commodities and services	<u>50,600</u>	<u>69,600</u>	<u>69,743</u>
Supplies and materials			
Supplies	3,000	3,000	1,909
Periodicals and subscriptions	400	400	3,483
Clothing	500	500	259
Total supplies and materials	<u>3,900</u>	<u>3,900</u>	<u>5,651</u>
Total Judiciary	<u>\$ 384,500</u>	<u>\$ 384,500</u>	<u>\$ 379,814</u>
Court Services			
Salaries and benefits			
Salaries	\$ 555,000	\$ 541,000	\$ 517,735
Longevity pay	3,000	3,000	2,632
FICA	43,000	43,000	38,678
IMRF	37,000	37,000	32,098
Health insurance	75,000	75,000	74,736
Life insurance	2,500	2,500	1,938
Unemployment insurance	2,500	2,500	2,643
Total salaries and benefits	<u>718,000</u>	<u>704,000</u>	<u>670,460</u>
Capital improvements			
Office furniture and equipment	400	400	294
Federal grant - operating	14,000	28,000	27,173
Computer equipment	600	600	375
Total capital improvements	<u>15,000</u>	<u>29,000</u>	<u>27,842</u>
Commodities and services			
Travel	12,300	12,300	12,898
Memberships	200	200	-
Maintenance - equipment	500	500	498
Postage	4,500	4,500	3,018
In-house copies	3,500	3,500	2,098
Telephone	500	500	369
Medical expense	1,000	1,000	120
Professional services	5,000	5,000	3,880
Commercial services	2,000	2,000	952
Commercial services - foundation	1,000	1,000	1,010
Detention space	100,000	100,000	69,600
Specialized care and treatment	100,000	100,000	65,723
Total commodities and services	<u>230,500</u>	<u>230,500</u>	<u>160,166</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court Services (Continued)			
Supplies and materials			
Supplies	\$ 5,000	\$ 5,000	\$ 5,126
Periodicals and subscriptions	500	500	677
Total supplies and materials	<u>5,500</u>	<u>5,500</u>	<u>5,803</u>
Total Court Services	<u>\$ 969,000</u>	<u>\$ 969,000</u>	<u>\$ 864,271</u>
Jury Commission			
Salaries and benefits			
Salaries	\$ 19,000	\$ 19,000	\$ 18,248
Boards and commissions	7,500	7,500	7,500
Longevity pay	500	500	-
FICA	2,000	2,000	2,084
IMRF	1,500	1,500	1,274
Health insurance	1,500	1,500	1,500
Life insurance	200	200	140
Unemployment insurance	400	400	288
Total salaries and benefits	<u>32,600</u>	<u>32,600</u>	<u>31,034</u>
Commodities and services			
Postage	6,500	6,500	3,323
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,500	1,500	474
Jurors' fees and expenses	55,000	61,000	69,439
Total commodities and services	<u>63,700</u>	<u>69,700</u>	<u>73,236</u>
Supplies and materials			
Supplies	500	500	274
Total Jury Commission	<u>\$ 96,800</u>	<u>\$ 102,800</u>	<u>\$ 104,544</u>
Coroner			
Salaries and benefits			
Salaries	\$ 57,500	\$ 57,500	\$ 56,005
Part-time	32,000	32,000	32,000
Longevity pay	1,000	1,000	755
Deferred compensation	-	-	1,225
FICA	7,000	7,000	6,553
IMRF	4,000	4,000	3,478
SLEP	-	-	940
Health insurance	9,000	12,000	12,241
Life insurance	200	200	210
Unemployment insurance	500	500	524
Total salaries and benefits	<u>111,200</u>	<u>114,200</u>	<u>113,931</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Commodities and services			
Travel	\$ 5,000	\$ 5,000	\$ 4,148
School of instruction	2,500	2,500	1,543
Memberships	900	900	620
Maintenance - equipment	600	600	415
Maintenance - vehicles	700	700	260
Rental of equipment	800	800	345
Postage	500	500	322
In-house copies	200	200	47
Telephone	4,000	4,000	3,441
Commercial services	1,000	1,000	275
Professional services	34,000	34,000	42,737
Jurors' fees and expenses	1,500	1,500	1,258
Total commodities and services	51,700	51,700	55,411
Supplies and materials			
Supplies	4,000	4,000	5,043
Clothing	400	400	86
Periodicals and subscriptions	500	500	422
Fuels and lubricants	1,000	1,000	867
Total supplies and materials	5,900	5,900	6,418
Total Coroner	\$ 168,800	\$ 171,800	\$ 175,760
Sheriff			
Salaries and benefits			
Salaries	\$ 2,525,000	\$ 2,450,000	\$ 2,386,264
Overtime	160,000	160,000	239,964
On call	15,000	15,000	9,675
Supervisory differential	4,000	4,000	2,113
Premium holiday	26,000	26,000	22,376
Training pay	4,000	4,000	1,884
Continuing education	22,000	22,000	20,500
Longevity pay	49,000	49,000	41,858
Deferred compensation	-	-	2,803
PHO Contingency	6,000	6,000	-
FICA	221,000	221,000	198,041
IMRF	-	-	9,151
SLEP	464,000	464,000	396,943
Health insurance	329,200	329,200	353,668
Life insurance	6,000	6,000	6,210
Unemployment insurance	4,000	4,000	7,684
Total salaries and benefits	3,835,200	3,760,200	3,699,134

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Capital improvements			
Office furniture and equipment	\$ 500	\$ 500	\$ -
Computer equipment	6,400	6,400	824
Other equipment	10,000	10,000	-
Total capital improvements	16,900	16,900	824
Commodities and services			
Travel	11,000	11,000	8,127
School of instruction	15,000	15,000	8,174
Public notices	400	400	1,004
Memberships	900	900	721
Maintenance - vehicles	58,000	58,000	55,782
Maintenance - equipment	40,000	40,000	33,776
Postage	5,500	5,500	6,320
In-house copies	4,000	4,000	3,919
Telephone	15,000	15,000	9,308
Meetings - host expenses	1,000	1,000	1,319
Rental of equipment	800	800	-
Internal training program	5,000	5,000	11,664
DUI forfeitures	3,000	23,000	21,425
Investigation	4,000	4,000	6,211
K-9	3,500	3,500	3,091
Total commodities and services	167,100	187,100	170,841
Supplies and materials			
Supplies	-	10,000	9,165
Janitorial supplies	-	-	149
Photo and microfilm supplies	2,500	2,500	742
Firearm supplies	8,900	8,900	8,754
Police supplies	4,500	4,500	5,602
Fuels and lubricants	65,000	105,000	102,843
Clothing	28,000	33,000	35,237
Total supplies and materials	108,900	163,900	162,492
Total Sheriff	\$ 4,128,100	\$ 4,128,100	\$ 4,033,291
Sheriff's Auxiliary			
Capital improvements			
Other equipment	\$ 3,000	\$ 3,000	\$ 2,230
Commodities and services			
Maintenance - equipment	3,000	3,000	864
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	5,000	5,000	2,864

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff's Auxiliary (Continued)</b>			
Supplies and materials			
Police supplies	\$ 1,500	\$ 1,500	\$ 1,174
Clothing	2,000	2,000	1,397
Total supplies and materials	<u>3,500</u>	<u>3,500</u>	<u>2,571</u>
Total Sheriff's Auxiliary	<u>\$ 11,500</u>	<u>\$ 11,500</u>	<u>\$ 7,665</u>
<b>Sheriff's Merit Commission</b>			
Salaries and benefits			
Boards and commissions	\$ 6,000	\$ 6,000	\$ 4,065
FICA	500	500	308
Unemployment insurance	100	100	54
Total salaries and benefits	<u>6,600</u>	<u>6,600</u>	<u>4,427</u>
Commodities and services			
Schools of instruction	500	500	505
Public notices	4,000	4,000	6,297
Professional services	10,000	28,000	22,038
Medical	700	700	1,760
Postage	100	100	-
Per diem and expenses	400	400	577
Total commodities and services	<u>15,700</u>	<u>33,700</u>	<u>31,177</u>
Supplies and materials			
Supplies	100	100	55
Total Sheriff's Merit Commission	<u>\$ 22,400</u>	<u>\$ 40,400</u>	<u>\$ 35,659</u>
<b>Sheriff's Communication</b>			
Salaries and benefits			
Salaries	\$ 1,104,000	\$ 1,104,000	\$ 1,057,517
Salaries sheriff's special events	-	-	4,686
Part-time	-	-	5,593
Overtime	40,000	40,000	58,599
On call	2,000	2,000	1,200
Supervisory differential	3,000	3,000	2,449
Premium holiday	20,000	20,000	15,868
Training pay	4,000	4,000	1,593
Education pay	6,000	6,000	6,100
Longevity pay	15,000	15,000	10,590
PHO Contingency	10,000	10,000	-
Salary study adjustment	40,000	40,000	-
FICA	100,000	100,000	85,184
SLEP	216,000	216,000	179,666
Health insurance	171,000	171,000	171,725

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff's Communication (Continued)			
Salaries and benefits (Continued)			
Life insurance	\$ 4,000	\$ 4,000	\$ 3,409
Unemployment insurance	4,000	4,000	5,026
Worker's compensation	13,000	13,000	13,000
Total salaries and benefits	<u>1,752,000</u>	<u>1,752,000</u>	<u>1,622,205</u>
Capital improvements			
Office furniture and equipment	800	800	-
Computer equipment	4,600	4,600	3,021
Other equipment	200	200	889
Total capital improvements	<u>5,600</u>	<u>5,600</u>	<u>3,910</u>
Commodities and services			
Travel	3,500	3,500	3,289
School of instruction	4,000	4,000	3,839
Memberships	500	500	240
Maintenance - software	47,000	47,000	44,552
Maintenance - equipment	21,000	21,000	14,844
In-house copies	300	300	276
Telephone	37,000	37,000	29,182
Insurance premiums	10,000	10,000	10,000
Total commodities and services	<u>123,300</u>	<u>123,300</u>	<u>106,222</u>
Supplies and materials			
Supplies	6,000	6,000	3,138
Janitorial supplies	100	100	150
Periodicals and subscriptions	700	700	597
Clothing	12,000	12,000	9,275
Total supplies and materials	<u>18,800</u>	<u>18,800</u>	<u>13,160</u>
Total Sheriff's Communication	<u>\$ 1,899,700</u>	<u>\$ 1,899,700</u>	<u>\$ 1,745,497</u>
Sheriff's Corrections			
Salaries and benefits			
Salaries	\$ 782,000	\$ 782,000	\$ 772,406
Salaries sheriff's special events	-	-	6,152
Part-time	46,000	46,000	44,231
Overtime	33,000	33,000	51,023
On call	7,000	7,000	2,800
Supervisory differential	1,000	1,000	569
Premium holiday	12,000	12,000	9,107
Training pay	2,000	2,000	2,156
Education pay	7,000	7,000	6,950
Longevity pay	8,000	8,000	6,557
FICA	72,000	72,000	67,013
IMRF	3,000	3,000	2,250

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff's Corrections (Continued)</b>			
<b>Salaries and benefits (Continued)</b>			
SLEP	\$ 141,000	\$ 141,000	\$ 128,521
Health insurance	114,000	114,000	87,426
Life insurance	3,000	3,000	2,101
Unemployment insurance	3,000	3,000	4,080
Total salaries and benefits	<u>1,234,000</u>	<u>1,234,000</u>	<u>1,193,342</u>
<b>Capital improvements</b>			
Office furniture and equipment	1,500	1,500	-
Computer equipment	3,500	3,500	2,841
Other equipment	2,200	2,200	50
Total capital improvements	<u>7,200</u>	<u>7,200</u>	<u>2,891</u>
<b>Commodities and services</b>			
Travel	4,000	4,000	3,760
School of instruction	2,500	2,500	3,173
Memberships	300	300	340
Maintenance - equipment	14,000	14,000	13,467
In-house copies	1,000	1,000	1,951
Internal training program	7,000	7,000	7,412
Prisoner transportation	15,000	30,000	22,285
Detention space	22,000	137,000	116,249
Medical expense	130,000	130,000	140,082
Total commodities and services	<u>195,800</u>	<u>325,800</u>	<u>308,719</u>
<b>Supplies and materials</b>			
Supplies	3,200	3,200	1,795
Janitorial supplies	9,500	9,500	10,713
Inmate supplies	10,500	10,500	5,530
Police supplies	2,000	2,000	639
Clothing	13,000	13,000	17,120
Food program	133,000	163,000	158,790
Total supplies and materials	<u>171,200</u>	<u>201,200</u>	<u>194,587</u>
Total Sheriff's Corrections	<u>\$ 1,608,200</u>	<u>\$ 1,768,200</u>	<u>\$ 1,699,539</u>
<b>State's Attorney</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 910,000	\$ 980,000	\$ 993,037
Overtime	3,000	3,000	43
Premium holiday	-	-	98
Longevity pay	1,000	1,000	1,438
FICA	71,000	71,000	70,506
IMRF	61,000	61,000	50,101
SLEP	-	-	5,667

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's Attorney (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ 109,000	\$ 109,000	\$ 97,872
Life insurance	3,000	3,000	2,569
Unemployment insurance	3,000	3,000	4,496
Total salaries and benefits	<u>1,161,000</u>	<u>1,231,000</u>	<u>1,225,827</u>
Capital improvements			
State grant - operating	-	6,000	6,000
Computer equipment	6,000	6,000	5,732
Total capital improvements	<u>6,000</u>	<u>12,000</u>	<u>11,732</u>
Commodities and services			
Travel	3,100	3,100	3,664
School of instruction	2,500	2,500	1,020
Memberships	2,500	2,500	3,242
Maintenance - equipment	1,000	1,000	-
Witness fees	4,100	4,100	3,938
Court costs	250	250	245
Postage	8,200	8,200	9,702
In-house copies	6,600	6,600	9,411
Telephone	2,100	2,100	1,153
Legal transcripts	10,200	10,200	13,210
Professional services	8,200	26,200	17,992
Commercial services	10,200	27,200	20,213
Investigations	250	250	-
State appellate service	20,000	20,000	20,000
Total commodities and services	<u>79,200</u>	<u>114,200</u>	<u>103,790</u>
Supplies and materials			
Supplies	8,200	8,200	10,751
Periodicals and subscriptions	4,100	4,100	5,615
Total supplies and materials	<u>12,300</u>	<u>12,300</u>	<u>16,366</u>
Total State's Attorney	<u>\$ 1,258,500</u>	<u>\$ 1,369,500</u>	<u>\$ 1,357,715</u>
Public Defender			
Salaries and benefits			
Salaries	\$ 432,000	\$ 429,000	\$ 420,930
Longevity pay	2,000	2,000	1,165
FICA	33,000	33,000	30,615
IMRF	30,000	30,000	26,010
Health insurance	63,000	63,000	51,242
Life insurance	1,500	1,500	1,179
Unemployment insurance	1,500	1,500	1,687
Total salaries and benefits	<u>563,000</u>	<u>560,000</u>	<u>532,828</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public Defender (Continued)			
Capital improvements			
Office furniture and equipment	\$ 800	\$ 800	\$ 1,110
Computer equipment	4,200	4,200	3,815
Total capital improvements	<u>5,000</u>	<u>5,000</u>	<u>4,925</u>
Commodities and services			
Travel	4,000	4,000	4,444
State required travel	500	500	350
School of instruction	3,500	3,500	2,724
Mileage	3,000	3,000	2,334
Meetings	500	500	439
Recruitment	500	500	31
Memberships	3,500	3,500	3,243
Telephone	3,500	3,500	2,280
Postage	2,500	2,500	2,485
In-house copies	2,400	2,400	2,203
Witness fees	2,000	2,000	1,605
Legal transcripts	4,500	4,500	2,219
Professional services	30,000	33,000	31,169
Commercial services	500	500	1,783
Total commodities and services	<u>60,900</u>	<u>63,900</u>	<u>57,309</u>
Supplies and materials			
Supplies	3,000	3,000	3,003
Periodicals and subscriptions	4,800	4,800	6,665
Total supplies and materials	<u>7,800</u>	<u>7,800</u>	<u>9,668</u>
Total Public Defender	<u>\$ 636,700</u>	<u>\$ 636,700</u>	<u>\$ 604,730</u>
Emergency Services			
Salaries and benefits			
Salaries	\$ 47,000	\$ 47,000	\$ 46,608
Part-time	3,000	3,000	2,600
Longevity pay	1,000	1,000	755
FICA	4,000	4,000	3,582
IMRF	3,000	3,000	2,849
Health insurance	4,500	4,500	2,397
Life insurance	200	200	70
Unemployment insurance	300	300	125
Total salaries and benefits	<u>63,000</u>	<u>63,000</u>	<u>58,986</u>
Capital improvements			
Federal grant - operating	-	-	4,804
Other equipment	10,000	10,000	5,610
Total capital improvements	<u>10,000</u>	<u>10,000</u>	<u>10,414</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency Services (Continued)			
Commodities and services			
Travel	\$ 1,400	\$ 1,400	\$ 932
Federal grant	-	52,000	45,880
School of instruction	700	700	770
Memberships	200	200	45
Maintenance - equipment	500	500	1,101
Maintenance - software	200	200	59
Maintenance - vehicles	700	700	653
Rental of equipment	7,700	7,700	7,754
Postage	200	200	49
In-house copies	200	200	40
Internet	9,000	9,000	9,000
Telephone	700	700	605
Total commodities and services	<u>21,500</u>	<u>73,500</u>	<u>66,888</u>
Supplies and materials			
Supplies	1,200	6,200	1,245
Periodicals and subscriptions	600	600	414
Fuels and lubricants	1,000	1,000	1,382
Total supplies and materials	<u>2,800</u>	<u>7,800</u>	<u>3,041</u>
Total Emergency Services	<u>\$ 97,300</u>	<u>\$ 154,300</u>	<u>\$ 139,329</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, 2005

	County PBC Lease	Health Facilities	Lease Revenue	Eliminations	Totals
<b>REVENUES</b>					
Taxes					
Property taxes	\$ 1,804,327	\$ -	\$ -	\$ -	\$ 1,804,327
Charges for services					
Reimbursement from other governments	125,710	-	1,824,000	(1,269,000)	680,710
Investment income	-	32,695	9,891	-	42,586
Miscellaneous income					
Land rentals	52,500	-	-	-	52,500
<b>Total revenues</b>	<b>1,982,537</b>	<b>32,695</b>	<b>1,833,891</b>	<b>(1,269,000)</b>	<b>2,580,123</b>
<b>EXPENDITURES</b>					
General government					
Commodities and services					
Building maintenance	1,269,000	95	2,083,712	(1,269,000)	2,083,807
Rent	255,000	-	-	-	255,000
Renewal and replacement program	275,000	-	-	-	275,000
Emergency services	29,042	-	-	-	29,042
Other	-	41,172	-	-	41,172
Debt service					
Interest and fiscal charges	-	22,758	-	-	22,758
<b>Total expenditures</b>	<b>1,828,042</b>	<b>64,025</b>	<b>2,083,712</b>	<b>(1,269,000)</b>	<b>2,706,779</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>154,495</b>	<b>(31,330)</b>	<b>(249,821)</b>	<b>-</b>	<b>(126,656)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bonds issued, at par	-	1,788,750	-	-	1,788,750
Premium on bonds	-	53,235	-	-	53,235
Transfers in	-	-	312,446	-	312,446
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>1,841,985</b>	<b>312,446</b>	<b>-</b>	<b>2,154,431</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>154,495</b>	<b>1,810,655</b>	<b>62,625</b>	<b>-</b>	<b>2,027,775</b>
<b>FUND BALANCE, DECEMBER 1</b>	<b>419,164</b>	<b>82,230</b>	<b>327,558</b>	<b>-</b>	<b>828,952</b>
<b>FUND BALANCE, NOVEMBER 30</b>	<b>\$ 573,659</b>	<b>\$ 1,892,885</b>	<b>\$ 390,183</b>	<b>\$ -</b>	<b>\$ 2,856,727</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>TAXES</b>			
Property taxes	\$ 355,000	\$ 355,000	\$ 356,070
Total taxes	355,000	355,000	356,070
<b>LICENSES AND PERMITS</b>			
Animal control licenses	125,800	125,800	140,713
Septic permits and licenses	30,800	30,800	33,130
Well permits	13,900	13,900	11,400
Restaurant permits	101,800	101,800	116,057
Septic inspections	7,900	7,900	6,600
Well inspections	10,000	10,000	8,786
Tanning booth inspections	1,900	1,900	2,250
Total licenses and permits	292,100	292,100	318,936
<b>INTERGOVERNMENTAL REVENUE</b>			
Public building commission	157,000	157,000	157,000
Medicare - home nursing	2,100,000	2,100,000	1,995,000
State aid - home nursing	55,000	55,000	40,668
State aid - family planning	35,000	35,000	30,814
State grant - FCM match	202,500	202,500	142,543
State grant - planning prepared	90,000	90,000	144,877
State grant - WIC	213,800	213,800	262,700
State aid - well child	35,000	35,000	34,171
State aid - immunizations	48,000	48,000	43,098
State grant - basic health	125,000	125,000	126,361
State grant - vision and hearing	18,100	18,100	17,903
State grant - breast and cervical	25,700	25,700	24,154
State grant - vector prevention	15,600	15,600	1,120
State grant - Title X - family planning	184,700	184,700	179,500
State grant - case management	260,400	260,400	260,225
State grant - adolescent health	67,100	67,100	50,500
State grant - AIDS	56,000	56,000	58,537
State grant - tobacco	30,600	30,600	30,672
State grant - HIV case management	41,500	41,500	50,843
Total intergovernmental revenue	3,761,000	3,761,000	3,650,686

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES</b>			
Vital records	\$ 25,000	\$ 25,000	\$ 26,981
Blood lead testing	2,500	2,500	3,140
Private pay - home nursing	220,000	220,000	250,000
Private pay - TB	22,000	22,000	19,254
Employee wellness	45,500	45,500	32,631
School physicals	20,000	20,000	19,833
Family planning	105,000	105,000	100,878
Well child clinic	2,500	2,500	2,360
Immunizations	84,000	84,000	97,023
Flu shots	79,000	79,000	56,659
First impressions	6,700	6,700	7,730
Total charges for services	612,200	612,200	616,489
<b>INVESTMENT INCOME</b>	41,000	41,000	59,039
<b>MISCELLANEOUS</b>			
Donations	2,000	2,000	2,465
Building rentals	600	600	-
Other	2,000	2,000	1,118
Total miscellaneous	4,600	4,600	3,583
<b>TOTAL REVENUES</b>	\$ 5,065,900	\$ 5,065,900	\$ 5,004,803

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 3,101,000	\$ 3,101,000	\$ 2,889,209
Overtime	25,000	25,000	35,766
On call	17,800	17,800	18,920
Examination fees	400	400	111
Health benefits	367,600	367,600	378,609
Life insurance	9,300	9,300	8,905
FICA	234,900	234,900	217,082
IMRF	197,000	197,000	173,968
Unemployment tax	11,600	11,600	16,161
Paid-hours-off contingency	10,000	10,000	23,043
Deferred compensation	4,600	4,600	4,605
Total salaries and benefits	3,979,200	3,979,200	3,766,379
Capital improvements			
Office furniture and equipment	38,000	38,000	39,146
Special projects	68,000	48,000	24,735
Other equipment	3,000	3,000	1,434
Total capital improvements	109,000	89,000	65,315
Commodities and services			
Travel	102,000	102,000	88,427
School of instruction	1,000	1,000	1,548
Public notices	6,000	6,000	3,604
Memberships	7,500	7,500	8,123
Maintenance - software	42,000	42,000	37,296
Maintenance - vehicles	5,000	5,000	2,383
Maintenance - equipment	24,200	24,200	7,852
Maintenance - building	50,000	70,000	74,716
Postage	16,500	16,500	18,543
Telephone	68,000	68,000	57,339
Utilities	86,000	86,000	89,198
Commercial services	28,000	28,000	24,594
Rental of space	76,600	76,600	76,593
Rental of equipment	1,500	1,500	1,420
Professional services	493,600	493,600	488,191

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 20,000	\$ 20,000	\$ 7,182
Employee wellness	35,500	35,500	25,901
Water sample testing	1,500	1,500	1,179
In-house copies	11,500	11,500	6,837
Other commodities and services	17,500	17,500	3,640
	<hr/>		
Total commodities and services	1,093,900	1,113,900	1,024,566
	<hr/>		
Supplies and materials			
Supplies	37,500	37,500	34,154
Janitorial	4,000	4,000	6,676
Family planning supplies	83,000	83,000	72,819
Clinic supplies	18,000	18,000	19,339
Vaccines	70,000	70,000	63,165
Home nursing supplies	50,000	50,000	55,154
TB supplies	5,000	5,000	3,971
Animal control supplies	2,500	2,500	1,850
Periodicals and subscriptions	3,500	3,500	3,043
Educational supplies	4,000	4,000	3,858
Fuels and lubricants	6,000	6,000	10,514
Bad debts	-	-	7,499
Clothing	2,600	2,600	1,946
	<hr/>		
Total supplies and materials	286,100	286,100	283,988
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TOTAL EXPENDITURES	\$ 5,468,200	\$ 5,468,200	\$ 5,140,248
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS

November 30, 2005

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 13,944,348	\$ 552,127	\$ 6,050,695	\$ 200,000	\$ 20,747,170
Receivables					
Property taxes	5,946,200	-	-	-	5,946,200
Accounts	346,057	-	37,459	-	383,516
Accrued interest	23,879	-	23,494	-	47,373
Other	6,990	-	-	-	6,990
Prepaid items	22,443	-	-	-	22,443
Due from other funds	40,000	-	-	-	40,000
Due from other governments	39,455	-	-	-	39,455
Advances to other funds	-	223,750	-	-	223,750
<b>TOTAL ASSETS</b>	<b>\$ 20,369,372</b>	<b>\$ 775,877</b>	<b>\$ 6,111,648</b>	<b>\$ 200,000</b>	<b>\$ 27,456,897</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 616,304	\$ -	\$ 15,197	\$ -	\$ 631,501
Accrued payroll	74,973	-	-	-	74,973
Deferred property taxes	5,946,200	-	-	-	5,946,200
Other deferred revenues	26,182	-	63,099	-	89,281
Due to other funds	-	-	12,642	-	12,642
Advances from other funds	223,750	-	-	-	223,750
<b>Total liabilities</b>	<b>6,887,409</b>	<b>-</b>	<b>90,938</b>	<b>-</b>	<b>6,978,347</b>
<b>FUND BALANCES</b>					
Reserved for prepaid items	22,443	-	-	-	22,443
Reserved for notes receivable	6,990	-	-	-	6,990
Reserved for retirement	2,457,141	-	-	-	2,457,141
Reserved for land cash	9,788	-	-	-	9,788
Reserved for wetland mitigation	297,759	-	-	-	297,759
Reserved for specific purpose	24,303	-	-	-	24,303
Reserved for working cash	-	-	-	200,000	200,000
Reserved for advances to other funds	-	223,750	-	-	223,750
Reserved for highways and streets	6,139,047	-	-	-	6,139,047
Reserved for health and welfare	1,970,303	-	-	-	1,970,303
Unreserved					
Undesignated	2,554,189	552,127	6,020,710	-	9,127,026
<b>Total fund balances</b>	<b>13,481,963</b>	<b>775,877</b>	<b>6,020,710</b>	<b>200,000</b>	<b>20,478,550</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 20,369,372</b>	<b>\$ 775,877</b>	<b>\$ 6,111,648</b>	<b>\$ 200,000</b>	<b>\$ 27,456,897</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

November 30, 2005

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 5,463,996	\$ -	\$ 1,131,829	\$ -	\$ 6,595,825
Licenses and permits	93,010	-	-	-	93,010
Intergovernmental	2,601,134	-	135,833	-	2,736,967
Charges for services	1,408,874	-	-	-	1,408,874
Fines and forfeits	73,067	-	-	-	73,067
Investment income	255,383	-	93,828	4,907	354,118
Miscellaneous	253,606	-	-	-	253,606
<b>Total revenues</b>	<b>10,149,070</b>	<b>-</b>	<b>1,361,490</b>	<b>4,907</b>	<b>11,515,467</b>
<b>EXPENDITURES</b>					
Current					
General government	338,167	-	-	-	338,167
Public safety	894,030	-	-	-	894,030
Highways and streets	4,214,160	-	-	-	4,214,160
Health and welfare	2,211,564	-	-	-	2,211,564
Culture and recreation	608,094	-	-	-	608,094
Debt service					
Interest and fiscal charges	-	300	-	-	300
Capital outlay	-	-	895,133	-	895,133
<b>Total expenditures</b>	<b>8,266,015</b>	<b>300</b>	<b>895,133</b>	<b>-</b>	<b>9,161,448</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,883,055</b>	<b>(300)</b>	<b>466,357</b>	<b>4,907</b>	<b>2,354,019</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	328,485	-	464,000	-	792,485
Transfers (out)	(360,950)	-	(324,400)	(4,907)	(690,257)
<b>Total other financing sources (uses)</b>	<b>(32,465)</b>	<b>-</b>	<b>139,600</b>	<b>(4,907)</b>	<b>102,228</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,850,590</b>	<b>(300)</b>	<b>605,957</b>	<b>-</b>	<b>2,456,247</b>
<b>FUND BALANCES, DECEMBER 1</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>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 13,481,963</b>	<b>\$ 775,877</b>	<b>\$ 6,020,710</b>	<b>\$ 200,000</b>	<b>\$ 20,478,550</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 ALL FUNDS

November 30, 2005

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
ASSETS						
Cash and investments	\$ 3,341,943	\$ 1,268,277	\$ 6,627,113	\$ 2,119,521	\$ 587,494	\$ 13,944,348
Receivables	-	-	3,250,000	2,240,000	456,200	5,946,200
Property taxes	1,075	80,137	224,632	18,557	21,656	346,057
Accounts	10,019	-	8,177	5,683	-	23,879
Accrued interest	-	-	-	6,990	-	6,990
Other	846	2,550	13,569	2,951	2,527	22,443
Prepaid items	40,000	-	-	-	-	40,000
Due from other funds	-	-	-	-	39,455	39,455
Due from other governments	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 3,393,883</b>	<b>\$ 1,350,964</b>	<b>\$ 10,123,491</b>	<b>\$ 4,393,702</b>	<b>\$ 1,107,332</b>	<b>\$ 20,369,372</b>

LIABILITIES AND FUND BALANCES						
Accounts payable	\$ 27,720	\$ 59,627	\$ 440,802	\$ 57,831	\$ 30,324	\$ 616,304
Accrued payroll	1,993	13,298	44,017	8,327	7,338	74,973
Deferred property taxes	-	-	3,250,000	2,240,000	456,200	5,946,200
Other deferred revenues	-	10,332	-	15,603	247	26,182
Advances from other funds	-	-	-	-	223,750	223,750
<b>Total liabilities</b>	<b>29,713</b>	<b>83,257</b>	<b>3,734,819</b>	<b>2,321,761</b>	<b>717,859</b>	<b>6,887,409</b>
FUND BALANCES						
Reserved for prepaid items	846	2,550	13,569	2,951	2,527	22,443
Reserved for loan receivable	-	-	-	6,990	-	6,990
Reserved for retirement	2,457,141	-	-	-	-	2,457,141
Reserved for land cash	-	-	-	-	9,788	9,788
Reserved for wetland mitigation	-	-	-	-	297,759	297,759
Reserved for specific purpose	-	-	-	-	24,303	24,303
Reserved for highways and streets	-	-	6,139,047	-	-	6,139,047
Reserved for health and welfare	-	-	-	1,970,303	-	1,970,303
Unreserved	906,183	1,265,157	236,056	91,697	55,096	2,554,189
<b>Total fund balances</b>	<b>3,364,170</b>	<b>1,267,707</b>	<b>6,388,672</b>	<b>2,071,941</b>	<b>389,473</b>	<b>13,481,963</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,393,883</b>	<b>\$ 1,350,964</b>	<b>\$ 10,123,491</b>	<b>\$ 4,393,702</b>	<b>\$ 1,107,332</b>	<b>\$ 20,369,372</b>

\* Aggregates - See the following pages.

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
GENERAL GOVERNMENT GROUP

November 30, 2005

	Retirement	Public Building Administration	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
<b>ASSETS</b>							
Cash and investments	\$ 2,468,087	\$ 50,742	\$ 194,110	\$ 44,226	\$ 580,103	\$ 4,675	\$ 3,341,943
Receivables							
Accounts	-	-	935	-	100	40	1,075
Accrued interest	10,019	-	-	-	-	-	10,019
Prepaid items	-	-	846	-	-	-	846
Due from other funds	-	40,000	-	-	-	-	40,000
<b>TOTAL ASSETS</b>	<b>\$ 2,478,106</b>	<b>\$ 90,742</b>	<b>\$ 195,891</b>	<b>\$ 44,226</b>	<b>\$ 580,203</b>	<b>\$ 4,715</b>	<b>\$ 3,393,883</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 20,965	\$ 1,287	\$ 2,374	\$ -	\$ 685	\$ 2,409	\$ 27,720
Accrued payroll	-	-	1,743	-	-	250	1,993
Total liabilities	20,965	1,287	4,117	-	685	2,659	29,713
<b>FUND BALANCES</b>							
Reserved for prepaid items	-	-	846	-	-	-	846
Reserved for retirement	2,457,141	-	-	-	-	-	2,457,141
Unreserved	-	89,455	190,928	44,226	579,518	2,056	906,183
Total fund balances	2,457,141	89,455	191,774	44,226	579,518	2,056	3,364,170
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,478,106</b>	<b>\$ 90,742</b>	<b>\$ 195,891</b>	<b>\$ 44,226</b>	<b>\$ 580,203</b>	<b>\$ 4,715</b>	<b>\$ 3,393,883</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 PUBLIC SAFETY GROUP

November 30, 2005

	Child Support	Law Library	Court Automation	Drug Program	Documentation Storage	Court Security	Probation	Sheriff's Special Projects	Children's Waiting Room	Totals
Cash and investments	\$ 24,272	\$ 116,839	\$ 189,554	\$ 6,455	\$ 113,756	\$ 168,129	\$ 569,902	\$ 79,370	\$ 1,535	\$ 1,268,277
Receivables	12	2,670	10,697	-	9,041	30,823	8,935	17,959	1,350	80,137
Accounts	846	-	12	-	-	1,692	-	-	-	2,550
Prepaid items										
<b>TOTAL ASSETS</b>	\$ 25,130	\$ 119,509	\$ 200,263	\$ 6,455	\$ 122,797	\$ 200,644	\$ 578,837	\$ 97,329	\$ 2,885	\$ 1,350,964

LIABILITIES AND FUND BALANCES

Accounts payable	\$ -	\$ 4,312	\$ 125	\$ 1,122	\$ 959	\$ 14,803	\$ 23,428	\$ 14,878	\$ -	\$ 59,627
Accrued payroll	1,619	-	1,668	-	1,993	8,018	-	-	-	13,298
Deferred revenue	-	-	-	-	-	-	-	10,332	-	10,332
<b>Total liabilities</b>	1,619	4,312	1,793	1,122	2,952	22,821	23,428	25,210	-	83,257

FUND BALANCES

Reserved for prepaid items	846	-	12	-	-	1,692	-	-	-	2,550
Unreserved	22,665	115,197	198,458	5,333	119,845	176,131	555,409	72,119	2,885	1,265,157
<b>Total fund balances</b>	23,511	115,197	198,470	5,333	119,845	177,823	555,409	72,119	2,885	1,267,707
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	\$ 25,130	\$ 119,509	\$ 200,263	\$ 6,455	\$ 122,797	\$ 200,644	\$ 578,837	\$ 97,329	\$ 2,885	\$ 1,350,964

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
HIGHWAYS AND STREETS GROUP

November 30, 2005

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
ASSETS						
Cash and investments	\$ 1,868,983	\$ 173,727	\$ 1,693,618	\$ 1,659,578	\$ 1,231,207	\$ 6,627,113
Receivables						
Property taxes	1,700,000	-	700,000	-	850,000	3,250,000
Accounts	25,237	68,186	5,900	122,927	2,382	224,632
Accrued interest	2,699	72	1,598	2,614	1,194	8,177
Prepaid items	11,876	847	846	-	-	13,569
<b>TOTAL ASSETS</b>	<b>\$ 3,608,795</b>	<b>\$ 242,832</b>	<b>\$ 2,401,962</b>	<b>\$ 1,785,119</b>	<b>\$ 2,084,783</b>	<b>\$ 10,123,491</b>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 54,623	\$ 204	\$ 300,462	\$ 500	\$ 85,013	\$ 440,802
Accrued payroll	26,689	5,725	1,916	9,687	-	44,017
Deferred property taxes	1,700,000	-	700,000	-	850,000	3,250,000
<b>Total liabilities</b>	<b>1,781,312</b>	<b>5,929</b>	<b>1,002,378</b>	<b>10,187</b>	<b>935,013</b>	<b>3,734,819</b>
FUND BALANCES						
Reserved for prepaid items	11,876	847	846	-	-	13,569
Reserved for highways and streets	1,815,607	-	1,398,738	1,774,932	1,149,770	6,139,047
Unreserved	-	236,056	-	-	-	236,056
<b>Total fund balances</b>	<b>1,827,483</b>	<b>236,903</b>	<b>1,399,584</b>	<b>1,774,932</b>	<b>1,149,770</b>	<b>6,388,672</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,608,795</b>	<b>\$ 242,832</b>	<b>\$ 2,401,962</b>	<b>\$ 1,785,119</b>	<b>\$ 2,084,783</b>	<b>\$ 10,123,491</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
HEALTH AND WELFARE GROUP

November 30, 2005

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Totals
Cash and investments	\$ 1,690,219	\$ 9,159	\$ 44,553	\$ 330,278	\$ 45,312	\$ 2,119,521
Receivables						
Property taxes	1,820,000	-	-	420,000	-	2,240,000
Accounts	2,408	276	15,873	-	-	18,557
Accrued interest	4,869	-	-	814	-	5,683
Other	-	6,990	-	-	-	6,990
Prepaid items	835	-	2,109	-	7	2,951
<b>TOTAL ASSETS</b>	<b>\$ 3,518,331</b>	<b>\$ 16,425</b>	<b>\$ 62,535</b>	<b>\$ 751,092</b>	<b>\$ 45,319</b>	<b>\$ 4,393,702</b>

LIABILITIES AND FUND BALANCES

LIABILITIES						
Accounts payable	\$ 7,110	\$ -	\$ 1,570	\$ 49,076	\$ 75	\$ 57,831
Accrued payroll	2,099	-	5,265	-	963	8,327
Deferred property taxes	1,820,000	-	-	420,000	-	2,240,000
Deferred revenue	-	-	15,603	-	-	15,603
Total liabilities	1,829,209	-	22,438	469,076	1,038	2,321,761
FUND BALANCES						
Reserved for prepaid items	835	-	2,109	-	7	2,951
Reserved for loan receivable	-	6,990	-	-	-	6,990
Reserved for health and welfare	1,688,287	-	-	282,016	-	1,970,303
Unreserved	-	9,435	37,988	-	44,274	91,697
Total fund balances	1,689,122	16,425	40,097	282,016	44,281	2,071,941
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,518,331</b>	<b>\$ 16,425</b>	<b>\$ 62,535</b>	<b>\$ 751,092</b>	<b>\$ 45,319</b>	<b>\$ 4,393,702</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, 2005

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
<b>REVENUES</b>						
Taxes	\$ 378	\$ -	\$ 2,962,341	\$ 2,064,001	\$ 437,276	\$ 5,463,996
Licenses and permits	-	-	-	93,010	-	93,010
Intergovernmental	-	38,991	2,265,420	246,004	50,719	2,601,134
Charges for services	254,016	887,587	-	-	267,271	1,408,874
Fines and forfeits	-	73,067	-	-	-	73,067
Investment income	61,596	16,539	124,574	41,376	11,298	255,383
Miscellaneous	124,197	2,695	12,267	1,232	113,215	253,606
Total revenues	440,187	1,018,879	5,364,602	2,445,623	879,779	10,149,070
<b>EXPENDITURES</b>						
Current						
General government	338,167	-	-	-	-	338,167
Public safety	68,035	825,995	-	-	-	894,030
Highways and streets	78,913	-	4,135,247	-	-	4,214,160
Health and welfare	29,619	-	-	2,181,945	-	2,211,564
Culture and recreation	-	-	-	-	608,094	608,094
Total expenditures	514,734	825,995	4,135,247	2,181,945	608,094	8,266,015
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(74,547)	192,884	1,229,355	263,678	271,685	1,883,055

OTHER FINANCING SOURCES (USES)

Transfers in  
Transfers (out)

Total other financing sources (uses)

NET CHANGE IN FUND BALANCES

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
\$	19,953	-	\$ 302,532	\$ 6,000	\$ -	\$ 328,485
	(20,000)	-	(302,532)	(38,418)	-	(360,950)
	(47)	-	-	(32,418)	-	(32,465)
	(74,594)	192,884	1,229,355	231,260	271,685	1,850,590
	3,438,764	1,074,823	5,159,317	1,840,681	117,788	11,631,373
\$	3,364,170	\$ 1,267,707	\$ 6,388,672	\$ 2,071,941	\$ 389,473	\$ 13,481,963

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Retirement	Public Building Administration	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
<b>REVENUES</b>							
Taxes	\$ 378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 378
Charges for services	-	25,000	193,923	3,960	31,133	-	254,016
Investment income	57,323	995	3,278	-	-	-	61,596
Miscellaneous	79,706	-	5,485	-	32,392	6,614	124,197
Total revenues	137,407	25,995	202,686	3,960	63,525	6,614	440,187
<b>EXPENDITURES</b>							
General government							
Salaries and benefits	57,156	32,911	55,863	-	-	7,099	153,029
Capital improvements	-	20	82,107	-	15,376	444	97,947
Commodities and services	-	15,053	39,237	-	7,797	547	62,634
Supplies and materials	-	758	17,034	-	1,876	4,889	24,557
Public safety							
Salaries and benefits	68,035	-	-	-	-	-	68,035
Health and welfare							
Salaries and benefits	78,913	-	-	-	-	-	78,913
Highways and streets							
Salaries and benefits	29,619	-	-	-	-	-	29,619
Total expenditures	233,723	48,742	194,241	-	25,049	12,979	514,734
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(96,316)	(22,747)	8,445	3,960	38,476	(6,365)	(74,547)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	11,953	-	-	-	8,000	19,953
Transfers (out)	(20,000)	-	-	-	-	-	(20,000)
Total other financing sources (uses)	(20,000)	11,953	-	-	-	8,000	(47)
<b>NET CHANGE IN FUND BALANCES</b>	(116,316)	(10,794)	8,445	3,960	38,476	1,635	(74,594)
<b>FUND BALANCES, DECEMBER 1</b>	2,573,457	100,249	183,329	40,266	541,042	421	3,438,764
<b>FUND BALANCES, NOVEMBER 30</b>	\$ 2,457,141	\$ 89,455	\$ 191,774	\$ 44,226	\$ 579,518	\$ 2,056	\$ 3,364,170

(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, 2005

	Child Support	Law Library	Court Automation	Court	Drug Program	Documentation Storage	Court Security	Probation	Sheriff's Special Projects	Children's Waiting Room	Totals
<b>REVENUES</b>											
Intergovernmental	\$ 12,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,298	\$ 14,878	\$ -	\$ 38,991
Charges for services	18,265	34,176	126,273	108,181	3,506	370,433	226,753	18,157	54,910	2,885	887,587
Fines and forfeits	-	-	-	-	-	-	-	11,045	-	-	73,067
Investment income	712	-	2,795	1,987	-	-	-	1,000	-	-	16,539
Miscellaneous	-	-	-	-	-	-	-	-	1,695	-	2,695
Total revenues	31,792	34,176	129,068	110,168	3,506	370,433	268,253	71,483	2,885	-	1,018,879
<b>EXPENDITURES</b>											
Public safety											
Salaries and benefits	31,360	-	45,656	144,314	-	275,577	24,206	-	-	-	521,113
Capital improvements	-	12,284	2,550	15,497	-	14,646	36,075	31,860	-	-	112,912
Commodities and services	3,680	3,825	39,313	975	4,163	7,302	91,510	8,027	-	-	158,795
Supplies and materials	-	27,560	-	1,674	-	669	3,272	-	-	-	33,175
Total expenditures	35,040	43,669	87,519	162,460	4,163	298,194	155,063	39,887	-	-	825,995
NET CHANGE IN FUND BALANCES	(3,248)	(9,493)	41,549	(52,292)	(657)	72,239	113,190	31,596	2,885	-	192,884
FUND BALANCES, DECEMBER 1	26,759	124,690	156,921	172,137	5,990	105,584	442,219	40,523	-	-	1,074,823
FUND BALANCES, NOVEMBER 30	\$ 23,511	\$ 115,197	\$ 198,470	\$ 119,845	\$ 5,333	\$ 177,823	\$ 555,409	\$ 72,119	\$ 2,885	\$ -	\$ 1,267,707

(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, 2005

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
<b>REVENUES</b>						
Taxes	\$ 1,534,810	\$ -	\$ 660,126	\$ -	\$ 767,405	\$ 2,962,341
Intergovernmental	285,705	192,639	229,497	1,557,579	-	2,265,420
Investment income	40,147	2,343	26,802	33,129	22,153	124,574
Miscellaneous	8,938	3,329	-	-	-	12,267
Total revenues	1,869,600	198,311	916,425	1,590,708	789,558	5,364,602
<b>EXPENDITURES</b>						
Highways and streets	865,504	171,970	69,539	428,950	-	1,535,963
Salaries and benefits	483,419	-	382,178	406,847	369,421	1,641,865
Capital improvements	329,803	1,510	51,363	-	-	382,676
Commodities and services	571,524	3,219	-	-	-	574,743
Supplies and materials						
Total expenditures	2,250,250	176,699	503,080	835,797	369,421	4,135,247
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(380,650)	21,612	413,345	754,911	420,137	1,229,355
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	275,000	27,532	-	-	-	302,532
Transfers (out)	-	-	-	(275,000)	(27,532)	(302,532)
Total other financing sources (uses)	275,000	27,532	-	(275,000)	(27,532)	-
<b>NET CHANGE IN FUND BALANCES</b>	(105,650)	49,144	413,345	479,911	392,605	1,229,355
<b>FUND BALANCES, DECEMBER 1</b>	1,933,133	187,759	986,239	1,295,021	757,165	5,159,317
<b>FUND BALANCES, NOVEMBER 30</b>	\$ 1,827,483	\$ 236,903	\$ 1,399,584	\$ 1,774,932	\$ 1,149,770	\$ 6,388,672

(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, 2005

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Totals
<b>REVENUES</b>						
Taxes	\$ 1,680,305	\$ -	\$ -	\$ 383,696	\$ -	\$ 2,064,001
Licenses and permits	-	-	-	-	93,010	93,010
Intergovernmental	-	-	246,004	-	-	246,004
Investment income	35,480	496	112	4,838	450	41,376
Miscellaneous	-	-	1,232	-	-	1,232
Total revenues	1,715,785	496	247,348	388,534	93,460	2,445,623
<b>EXPENDITURES</b>						
Health and welfare						
Salaries and benefits	97,110	-	186,516	-	43,068	326,694
Capital improvements	54,324	-	-	-	-	54,324
Commodities and services	1,407,032	-	54,829	306,243	28,645	1,796,749
Supplies and materials	2,390	-	1,788	-	-	4,178
Total expenditures	1,560,856	-	243,133	306,243	71,713	2,181,945
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	154,929	496	4,215	82,291	21,747	263,678
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	6,000	-	-	6,000
Transfers (out)	-	-	-	(26,418)	(12,000)	(38,418)
Total other financing sources (uses)	-	-	6,000	(26,418)	(12,000)	(32,418)
<b>NET CHANGE IN FUND BALANCES</b>	154,929	496	10,215	55,873	9,747	231,260
<b>FUND BALANCES, DECEMBER 1</b>	1,534,193	15,929	29,882	226,143	34,534	1,840,681
<b>FUND BALANCES, NOVEMBER 30</b>	\$ 1,689,122	\$ 16,425	\$ 40,097	\$ 282,016	\$ 44,281	\$ 2,071,941

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,780,000	\$ 1,780,000	\$ 378
Investment income	25,000	25,000	57,323
Miscellaneous			
Rate stabilization	-	-	79,706
<b>Total revenues</b>	<b>1,805,000</b>	<b>1,805,000</b>	<b>137,407</b>
<b>EXPENDITURES</b>			
General Government			
Salaries and benefits	75,000	75,000	57,156
Public safety			
Salaries and benefits	75,000	75,000	68,035
Health and welfare			
Salaries and benefits	75,000	75,000	78,913
Highways and streets			
Salaries and benefits	75,000	75,000	29,619
<b>Total expenditures</b>	<b>300,000</b>	<b>300,000</b>	<b>233,723</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,505,000</b>	<b>1,505,000</b>	<b>(96,316)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General Fund	(1,800,000)	(1,800,000)	(20,000)
<b>Total other financing sources (uses)</b>	<b>(1,800,000)</b>	<b>(1,800,000)</b>	<b>(20,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (295,000)</b>	<b>\$ (295,000)</b>	<b>(116,316)</b>
FUND BALANCE, DECEMBER 1			2,573,457
FUND BALANCE, NOVEMBER 30			<u>\$ 2,457,141</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Investment income	9,000	9,000	995
<b>Total revenues</b>	<b>34,000</b>	<b>34,000</b>	<b>25,995</b>
<b>EXPENDITURES</b>			
Current			
General government			
Salaries and benefits			
Salaries	27,000	27,000	27,355
Part-time	5,000	5,000	2,658
Overtime	200	200	-
Social security	3,000	3,000	2,296
Illinois municipal retirement	500	500	381
Unemployment insurance	300	300	221
Workers compensation	100	100	-
<b>Total salaries and benefits</b>	<b>36,100</b>	<b>36,100</b>	<b>32,911</b>
Capital improvements			
Computer equipment	2,000	2,000	-
Miscellaneous	1,100	1,100	20
<b>Total capital improvements</b>	<b>3,100</b>	<b>3,100</b>	<b>20</b>
Commodities and services			
Schools of instruction	600	600	-
Travel	1,500	1,500	885
Mileage	100	100	152
Public notices	100	100	46
Maintenance	1,000	1,000	30
Telephone	2,000	2,000	1,651
Professional fees	500	500	6,760
Commercial services	500	500	250
Surety bonds	500	500	350
Audit fees	7,000	7,000	4,929
<b>Total commodities and services</b>	<b>13,800</b>	<b>13,800</b>	<b>15,053</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)  
 PUBLIC BUILDING ADMINISTRATION FUND

For the Year Ended November 30, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXPENDITURES (Continued)			
Current (Continued)			
General government (Continued)			
Supplies			
Supplies	\$ 1,000	\$ 1,000	\$ 694
Postage	100	100	62
Copies	100	100	2
Total supplies	<u>1,200</u>	<u>1,200</u>	<u>758</u>
Total expenditures	<u>54,200</u>	<u>54,200</u>	<u>48,742</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(20,200)</u>	<u>(20,200)</u>	<u>(22,747)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Capital Improvement Reserve Fund	<u>-</u>	<u>-</u>	<u>11,953</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>11,953</u>
NET CHANGE IN FUND BALANCE	<u>\$ (20,200)</u>	<u>\$ (20,200)</u>	<u>(10,794)</u>
FUND BALANCE, DECEMBER 1			<u>100,249</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 89,455</u>

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
County Clerk computer fee	\$ 13,000	\$ 13,000	\$ 13,369
Recorder computer fee	110,000	110,000	106,886
Micro document copies	34,000	34,000	37,087
Microfilm contracts	15,000	15,000	36,581
Investment income	2,000	2,000	3,278
Miscellaneous	-	-	5,485
Total revenues	174,000	174,000	202,686
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	40,000	40,000	38,906
Part-time	9,000	9,000	-
Overtime	5,000	5,000	243
FICA	4,500	4,500	3,184
IMRF	3,800	3,800	2,682
Longevity pay	1,000	1,000	370
Health insurance	9,000	9,000	9,844
Life insurance	200	200	140
Unemployment insurance	500	500	494
Total salaries and benefits	73,000	73,000	55,863
Capital improvements			
Office furniture and equipment	5,000	5,000	3,478
Computer equipment	12,000	12,000	11,471
Specialized equipment	40,000	70,000	67,158
Total capital improvements	57,000	87,000	82,107
Commodities and services			
School of instruction	300	300	291
Maintenance - equipment	23,000	23,000	11,853
Maintenance - software	35,000	35,000	27,093
Commercial services	5,000	5,000	-
Professional services	5,000	5,000	-
Data processing services	2,000	2,000	-
Total commodities and services	70,300	70,300	39,237

(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, 2005

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 22,000	\$ 22,000	\$ 17,034
Total expenditures	222,300	252,300	194,241
NET CHANGE IN FUND BALANCE	<u>\$ (48,300)</u>	<u>\$ (78,300)</u>	8,445
FUND BALANCE, DECEMBER 1			<u>183,329</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 191,774</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, 2005

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 4,000	\$ 4,000	\$ 3,960
EXPENDITURES			
General government			
None	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 4,000</u>	<u>\$ 4,000</u>	3,960
FUND BALANCE, DECEMBER 1			<u>40,266</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 44,226</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Sales of tax maps	\$ 12,000	\$ 12,000	\$ 17,133
E-911 contract	13,300	13,300	14,000
Miscellaneous			
TIF administrative costs	32,000	32,000	32,000
Miscellaneous	-	-	392
	<hr/>		
Total revenues	57,300	57,300	63,525
	<hr/>		
<b>EXPENDITURES</b>			
General government			
Salaries and benefits	34,000	34,000	-
Capital improvements	25,200	25,200	15,376
Commodities and services	74,000	74,000	7,797
Supplies and materials	3,000	3,000	1,876
	<hr/>		
Total expenditures	136,200	136,200	25,049
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (78,900)</u>	<u>\$ (78,900)</u>	38,476
FUND BALANCE, DECEMBER 1			<u>541,042</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 579,518</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GIS DEVELOPMENT FUND

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Part-time	\$ 30,000	\$ 30,000	\$ -
Overtime	1,000	1,000	-
FICA	2,700	2,700	-
Unemployment insurance	300	300	-
Total salaries and benefits	34,000	34,000	-
Capital improvements			
Computer equipment	25,200	25,200	15,376
Total capital improvements	25,200	25,200	15,376
Commodities and services			
Travel	1,000	1,000	1,874
Memberships	-	-	50
Schools of instruction	10,000	10,000	3,025
Professional services	40,000	40,000	2,258
Software acquisition	14,000	14,000	183
Communications net	2,000	2,000	-
Telephone and data	2,000	2,000	407
Internal training program	5,000	5,000	-
Total commodities and services	74,000	74,000	7,797
Supplies and materials			
Technical supplies	1,500	1,500	1,696
Mapping supplies	1,000	1,000	-
Fuel	500	500	180
Total supplies and materials	3,000	3,000	1,876
<b>TOTAL EXPENDITURES</b>	<b>\$ 136,200</b>	<b>\$ 136,200</b>	<b>\$ 25,049</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Miscellaneous			
Donations	\$ 5,000	\$ 5,000	\$ 6,614
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>6,614</u>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	6,500	6,500	6,500
FICA	500	500	497
Unemployment insurance	100	100	102
Total salaries and benefits	<u>7,100</u>	<u>7,100</u>	<u>7,099</u>
Capital improvements			
Office furniture and equipment	1,000	1,000	444
Commodities and services			
Maintenance - equipment	500	500	436
Commercial service	2,000	2,000	-
Postage	400	400	111
Total commodities and services	<u>2,900</u>	<u>2,900</u>	<u>547</u>
Supplies and materials			
Supplies	2,000	2,000	4,889
Total expenditures	<u>13,000</u>	<u>13,000</u>	<u>12,979</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,000)	(8,000)	(6,365)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General Fund	8,000	8,000	8,000
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	1,635
FUND BALANCE, DECEMBER 1			<u>421</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 2,056</u>

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
State grant	\$ 12,000	\$ 12,000	\$ 12,815
Charges for services			
Financial services	15,000	15,000	18,265
Investment income	1,000	1,000	712
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>31,792</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	50,000	50,000	23,581
Part-time	10,000	10,000	-
Overtime	-	-	10
Longevity pay	1,000	1,000	406
FICA	5,500	5,500	1,565
IMRF	3,000	3,000	1,330
Health benefits	14,000	14,000	4,334
Life insurance	300	300	59
Unemployment insurance	200	200	75
Total salaries and benefits	<u>84,000</u>	<u>84,000</u>	<u>31,360</u>
Commodities and services			
Travel	2,000	2,000	-
Maintenance - equipment	5,000	5,000	3,480
Data processing	2,000	2,000	200
Postage	2,000	2,000	-
Total commodities and services	<u>11,000</u>	<u>11,000</u>	<u>3,680</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>100,000</u>	<u>100,000</u>	<u>35,040</u>
NET CHANGE IN FUND BALANCE	<u>\$ (72,000)</u>	<u>\$ (72,000)</u>	(3,248)
FUND BALANCE, DECEMBER 1			<u>26,759</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 23,511</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Law Library services	\$ 40,000	\$ 40,000	\$ 34,176
Copy services	1,000	1,000	-
Total revenues	<u>41,000</u>	<u>41,000</u>	<u>34,176</u>
<b>EXPENDITURES</b>			
Public safety			
Capital improvements			
Office furniture and equipment	1,000	9,000	12,284
Computer equipment	4,000	4,000	-
Total capital improvements	<u>5,000</u>	<u>13,000</u>	<u>12,284</u>
Commodities and services			
Rent	6,000	6,000	3,825
Supplies and materials			
Supplies	500	500	187
Periodicals and subscriptions	29,500	29,500	27,373
Total supplies and materials	<u>30,000</u>	<u>30,000</u>	<u>27,560</u>
Total expenditures	<u>41,000</u>	<u>49,000</u>	<u>43,669</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (8,000)</u>	<u>(9,493)</u>
FUND BALANCE, DECEMBER 1			<u>124,690</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 115,197</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Computer filing fee	\$ 115,000	\$ 115,000	\$ 112,727
Court supervision fee	15,000	15,000	13,546
Investment income	1,000	1,000	2,795
Total revenues	<u>131,000</u>	<u>131,000</u>	<u>129,068</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	35,000	35,000	35,999
Part-time	2,000	2,000	-
Longevity pay	-	-	506
FICA	3,500	3,500	2,830
IMRF	2,500	2,500	2,389
Health benefits	4,600	4,600	3,655
Life insurance	200	200	128
Unemployment insurance	200	200	149
Total salaries and benefits	<u>48,000</u>	<u>48,000</u>	<u>45,656</u>
Capital improvements			
Office equipment	-	-	502
Computer equipment	5,000	5,000	2,048
Total capital improvements	<u>5,000</u>	<u>5,000</u>	<u>2,550</u>
Commodities and services			
Travel	2,000	2,000	120
Maintenance - software	25,000	25,000	15,594
Maintenance - equipment	-	-	13,019
Data processing services	32,000	32,000	10,580
Total commodities and services	<u>59,000</u>	<u>59,000</u>	<u>39,313</u>
Supplies and materials			
Computerization supplies	1,000	1,000	-
Total expenditures	<u>113,000</u>	<u>113,000</u>	<u>87,519</u>
NET CHANGE IN FUND BALANCE	<u>\$ 18,000</u>	<u>\$ 18,000</u>	41,549
FUND BALANCE, DECEMBER 1			<u>156,921</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 198,470</u>

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Forfeits	\$ 5,000	\$ 5,000	\$ 3,506
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Transcripts	5,000	5,000	4,163
Supplies and materials			
Supplies	300	300	-
Postage	200	200	-
Copies - in house	200	200	-
Total supplies and materials	700	700	-
Total expenditures	5,700	5,700	4,163
NET CHANGE IN FUND BALANCE	<u>\$ (700)</u>	<u>\$ (700)</u>	(657)
FUND BALANCE, DECEMBER 1			<u>5,990</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 5,333</u>

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Cost from fines	\$ 115,000	\$ 115,000	\$ 108,181
Investment income	3,000	3,000	1,987
Total revenues	118,000	118,000	110,168
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	45,000	100,000	122,612
Part-time	40,000	40,000	-
Longevity pay	1,000	1,000	1,419
FICA	8,000	8,000	9,667
IMRF	3,000	3,000	3,581
Health benefits	-	-	5,161
Life insurance	-	-	70
Unemployment insurance	1,000	1,000	1,804
Total salaries and benefits	98,000	153,000	144,314
Capital improvements			
Computer equipment	20,000	20,000	15,497
Office furniture and equipment	3,000	3,000	-
Total capital improvements	23,000	23,000	15,497
Commodities and services			
Travel	3,000	3,000	-
Maintenance - software	5,000	5,000	-
Maintenance - equipment	5,000	5,000	975
Commercial services	3,000	3,000	-
Data processing	20,000	20,000	-
Total commodities and services	36,000	36,000	975
Supplies and materials			
Supplies	5,000	5,000	1,674
Total expenditures	162,000	217,000	162,460
NET CHANGE IN FUND BALANCE	\$ (44,000)	\$ (99,000)	(52,292)
FUND BALANCE, DECEMBER 1			172,137
FUND BALANCE, NOVEMBER 30			\$ 119,845

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Court security fee	\$ 240,000	\$ 240,000	\$ 370,433
Total revenues	<u>240,000</u>	<u>240,000</u>	<u>370,433</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	192,000	192,000	180,134
Part-time	30,000	30,000	21,620
Overtime	16,000	16,000	5,977
Premium holiday	2,500	2,500	1,854
Supervisory differential	-	-	601
Training pay	1,000	1,000	316
Education pay	1,000	1,000	-
Longevity pay	6,000	6,000	5,083
FICA	17,000	17,000	13,911
IMRF	2,000	2,000	-
SLEP	31,000	31,000	26,013
Health benefits	18,000	18,000	18,840
Life insurance	500	500	398
Unemployment insurance	1,000	1,000	830
Total salaries and benefits	<u>318,000</u>	<u>318,000</u>	<u>275,577</u>
Capital improvements			
Other equipment	9,300	9,300	14,646
Commodities and services			
School of instruction	1,000	1,000	-
Maintenance - equipment	9,500	9,500	7,302
Total commodities and services	<u>10,500</u>	<u>10,500</u>	<u>7,302</u>
Supplies and materials			
Clothing	1,000	1,000	669
Total expenditures	<u>338,800</u>	<u>338,800</u>	<u>298,194</u>
NET CHANGE IN FUND BALANCE	<u>\$ (98,800)</u>	<u>\$ (98,800)</u>	72,239
FUND BALANCE, DECEMBER 1			<u>105,584</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 177,823</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ -	\$ -	\$ 11,298
Charges for services			
Probation fees	61,000	61,000	180,029
Electronic monitoring	30,000	30,000	36,434
Leads connection	-	-	2,000
Drug testing	2,000	2,000	6,080
DNA testing	2,000	2,000	-
Special event salary	-	-	2,210
Fines and forfeits			
Victim impact panel fees	12,000	12,000	18,157
Investment income	5,000	5,000	11,045
Miscellaneous	-	-	1,000
Total revenues	<u>112,000</u>	<u>112,000</u>	<u>268,253</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	-	25,000	22,614
FICA	-	-	1,317
Unemployment insurance	-	-	275
Total salaries and benefits	<u>-</u>	<u>25,000</u>	<u>24,206</u>
Capital improvements			
Computer equipment	<u>31,500</u>	<u>33,500</u>	<u>36,075</u>
Commodities and services			
Maintenance - vehicles	4,000	4,000	1,963
Training	5,000	5,000	2,942
Telephone	8,000	8,000	4,008
Professional services	4,000	4,000	1,580
Drug testing	5,000	5,000	4,013
Commercial services	17,000	17,000	17,598
Special programs	5,000	5,000	1,820
Juvenile summer camp	35,000	8,000	14,267
Electronic monitoring	<u>35,000</u>	<u>35,000</u>	<u>43,319</u>
Total commodities and services	<u>118,000</u>	<u>91,000</u>	<u>91,510</u>
Supplies and materials			
Fuel	<u>3,000</u>	<u>3,000</u>	<u>3,272</u>
Total expenditures	<u>152,500</u>	<u>152,500</u>	<u>155,063</u>
NET CHANGE IN FUND BALANCE	<u>\$ (40,500)</u>	<u>\$ (40,500)</u>	113,190
FUND BALANCE, DECEMBER 1			<u>442,219</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 555,409</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
SCAAP grant	\$ 5,000	\$ 5,000	\$ 14,878
Fines and forfeits			
Forfeits	800	800	23,672
DUI fines	25,000	25,000	29,244
Narcotics task force	6,000	6,000	1,994
Miscellaneous income			
Donations	100	100	1,695
Other miscellaneous	100	100	-
Total revenues	<u>37,000</u>	<u>37,000</u>	<u>71,483</u>
<b>EXPENDITURES</b>			
Public safety			
Capital improvements			
Office equipment	3,000	3,000	385
Other equipment	20,000	20,000	31,475
Total capital improvements	<u>23,000</u>	<u>23,000</u>	<u>31,860</u>
Commodities and services			
Training	2,000	2,000	256
Maintenance - equipment	10,000	10,000	7,771
Total commodities and services	<u>12,000</u>	<u>12,000</u>	<u>8,027</u>
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>39,887</u>
NET CHANGE IN FUND BALANCE	<u>\$ 2,000</u>	<u>\$ 2,000</u>	31,596
FUND BALANCE, DECEMBER 1			<u>40,523</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 72,119</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CHILDREN'S WAITING ROOM FUND

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Fines and forfeits			
Children's waiting room fee	\$ -	\$ -	\$ 2,885
Total revenues	-	-	2,885
<b>EXPENDITURES</b>			
Public safety			
None	-	-	-
Total expenditures	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	2,885
FUND BALANCE, DECEMBER 1			-
FUND BALANCE, NOVEMBER 30			<u>\$ 2,885</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,575,000	\$ 1,575,000	\$ 1,534,810
Intergovernmental			
Fuel reimbursement	91,000	91,000	158,221
Sale of fuel	5,000	5,000	5,280
Materials	80,000	80,000	122,204
Investment income	25,000	25,000	40,147
Miscellaneous	5,000	5,000	8,938
	<hr/>		
Total revenues	1,781,000	1,781,000	1,869,600
<hr/>			
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits	855,200	875,200	865,504
Capital improvements	642,000	642,000	483,419
Commodities and services	345,500	345,500	329,803
Supplies and materials	612,400	612,400	571,524
Interest	148,700	148,700	-
	<hr/>		
Total expenditures	2,603,800	2,623,800	2,250,250
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(822,800)	(842,800)	(380,650)
<hr/>			
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
County Motor Fuel Tax Fund	275,000	275,000	275,000
Debt Service Fund	91,200	91,200	-
	<hr/>		
Total other financing sources (uses)	366,200	366,200	275,000
<hr/>			
NET CHANGE IN FUND BALANCE	\$ (456,600)	\$ (476,600)	(105,650)
<hr/>			
FUND BALANCE, DECEMBER 1			1,933,133
<hr/>			
FUND BALANCE, NOVEMBER 30			\$ 1,827,483
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HIGHWAY FUND

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>HIGHWAYS AND STREETS</b>			
Salaries and benefits			
Salaries	\$ 592,000	\$ 592,000	\$ 579,003
Overtime	20,000	20,000	3,824
Worker's compensation payroll	-	-	1,057
Seasonal	23,000	23,000	17,102
On call	-	-	2,024
Premium holiday	2,600	2,600	141
Longevity pay	14,000	14,000	19,844
FICA	51,000	51,000	45,133
IMRF	42,000	42,000	36,828
Health benefits	100,000	120,000	148,814
Unemployment tax	2,000	2,000	2,468
Life insurance	2,600	2,600	2,732
Uniform allowance	2,000	2,000	2,900
Deferred compensation	4,000	4,000	3,634
Total salaries and benefits	855,200	875,200	865,504
Capital improvements			
Land acquisition	150,000	150,000	138,747
Vehicles	32,500	32,500	20,069
Construction equipment	405,500	405,500	289,138
Landscaping	2,000	2,000	-
Office furniture and equipment	17,000	17,000	15,609
Other equipment	35,000	35,000	19,856
Total capital improvements	642,000	642,000	483,419
Commodities and services			
Travel	3,100	3,100	1,984
School of instruction	2,000	2,000	589
Mileage	400	400	203
Public notices	300	300	1,251
Memberships	1,300	1,300	1,091
Subscriptions	200	200	249
Maintenance - software	4,100	4,100	2,760
Maintenance - vehicles	30,000	30,000	27,362
Maintenance - building	9,500	9,500	19,388
Maintenance - equipment	75,000	75,000	77,377
Maintenance - fuel depot	3,000	3,000	1,033
Maintenance - HVAC	1,000	1,000	960
Maintenance - plumbing	1,500	1,500	450
Maintenance - electrical	3,000	3,000	1,071
Telephone	8,100	8,100	9,830
Utilities	-	-	585
Electricity	28,500	28,500	30,136
Gas	23,000	23,000	25,626
Garbage	5,000	5,000	3,688

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Water and sewer	\$ 5,500	\$ 5,500	\$ 1,706
Commercial services	52,000	52,000	45,182
Janitorial contract	6,500	6,500	5,882
Drug testing	1,500	1,500	960
Rental of equipment	1,000	1,000	903
Professional services	80,000	80,000	69,537
	<u>345,500</u>	<u>345,500</u>	<u>329,803</u>
Supplies and materials			
Supplies	6,500	6,500	4,306
Postage	1,400	1,400	1,032
Janitorial supplies	5,000	5,000	2,063
Fuels and lubricants	188,000	188,000	254,489
Materials - day labor	90,000	90,000	55,309
Materials - traffic control	17,500	17,500	20,377
Materials - winter maintenance	303,000	303,000	232,721
Clothing	900	900	1,000
Other supplies and materials	100	100	227
	<u>612,400</u>	<u>612,400</u>	<u>571,524</u>
Debt service			
Principal on indebtedness	95,700	95,700	-
Interest and fiscal charges	53,000	53,000	-
	<u>148,700</u>	<u>148,700</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 2,603,800</u>	<u>\$ 2,623,800</u>	<u>\$ 2,250,250</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Contributions from townships			
Engineering	\$ -	\$ -	\$ 31,941
Township motor fuel - engineering	45,000	45,000	160,698
Investment income	1,500	1,500	2,343
Miscellaneous	1,000	1,000	3,329
	<hr/>		
Total revenues	47,500	47,500	198,311
	<hr/>		
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits	187,000	187,000	171,970
Commodities and services	2,900	2,900	1,510
Supplies and materials	3,000	3,000	3,219
	<hr/>		
Total expenditures	192,900	192,900	176,699
	<hr/>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(145,400)	(145,400)	21,612
	<hr/>		
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Aid to Bridges Fund	24,800	24,800	-
Federal Highway Matching Fund	48,900	48,900	27,532
	<hr/>		
Total other financing sources (uses)	73,700	73,700	27,532
	<hr/>		
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (71,700)</u>	<u>\$ (71,700)</u>	49,144
	<hr/>		
<b>FUND BALANCE, DECEMBER 1</b>			<u>187,759</u>
	<hr/>		
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 236,903</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
ENGINEERING FUND

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>HIGHWAYS AND STREETS</b>			
Salaries and benefits			
Salaries	\$ 142,000	\$ 142,000	\$ 133,767
Overtime	7,000	7,000	4,341
Longevity pay	4,000	4,000	3,417
FICA	12,000	12,000	10,457
IMRF	10,000	10,000	8,811
Health insurance	11,000	11,000	10,276
Life insurance	500	500	397
Unemployment insurance	500	500	504
	<hr/>		
Total salaries and benefits	187,000	187,000	171,970
<hr/>			
Commodities and services			
Schools of instruction	100	100	460
Travel	1,000	1,000	289
Maintenance - equipment	1,200	1,200	439
Maintenance - software	600	600	322
	<hr/>		
Total commodities and services	2,900	2,900	1,510
<hr/>			
Supplies and materials			
Supplies	3,000	3,000	3,219
	<hr/>		
<b>TOTAL EXPENDITURES</b>	<b>\$ 192,900</b>	<b>\$ 192,900</b>	<b>\$ 176,699</b>
	<hr/> <hr/>		

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 645,000	\$ 645,000	\$ 660,126
Intergovernmental			
Contributions from townships			
Construction	79,500	79,500	94,870
Township bridge - construction	147,000	147,000	134,627
Investment income	10,000	10,000	26,802
Total revenues	<u>881,500</u>	<u>881,500</u>	<u>916,425</u>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits			
Salaries	46,500	46,500	46,714
Overtime	3,000	5,000	4,653
Longevity pay	2,000	2,000	1,290
FICA	4,000	4,000	3,653
IMRF	3,500	3,500	3,077
Health insurance	9,000	9,000	9,844
Life insurance	500	500	140
Unemployment insurance	500	500	168
Total salaries and benefits	<u>69,000</u>	<u>71,000</u>	<u>69,539</u>
Capital improvements			
Bridges and other structures	436,000	434,000	382,178
Total capital improvements	<u>436,000</u>	<u>434,000</u>	<u>382,178</u>
Commodities and services			
Professional services	125,000	125,000	51,363
Total commodities and services	<u>125,000</u>	<u>125,000</u>	<u>51,363</u>
Total expenditures	<u>630,000</u>	<u>630,000</u>	<u>503,080</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>251,500</u>	<u>251,500</u>	<u>413,345</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Engineering Fund	(24,800)	(24,800)	-
Total other financing sources (uses)	<u>(24,800)</u>	<u>(24,800)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 226,700</u>	<u>\$ 226,700</u>	413,345
FUND BALANCE, DECEMBER 1			<u>986,239</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 1,399,584</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Motor fuel tax	\$ 1,490,000	\$ 1,490,000	\$ 1,557,579
Investment income	6,500	6,500	33,129
<b>Total revenues</b>	<u>1,496,500</u>	<u>1,496,500</u>	<u>1,590,708</u>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits			
Salaries	318,000	318,000	323,870
Overtime	10,000	10,000	29,757
Seasonal	12,000	12,000	24,024
Premium holiday	1,400	1,400	538
Longevity pay	8,000	8,000	-
FICA	27,000	27,000	27,547
IMRF	23,000	23,000	21,602
Health insurance	56,000	56,000	-
Life insurance	1,400	1,400	-
Unemployment insurance	1,000	1,000	1,612
Uniform allowance	1,000	1,000	-
<b>Total salaries and benefits</b>	<u>458,800</u>	<u>458,800</u>	<u>428,950</u>
Capital improvements			
Road - major repairs and maintenance	621,600	621,600	406,847
<b>Total capital improvements</b>	<u>621,600</u>	<u>621,600</u>	<u>406,847</u>
Debt service			
Principal on indebtedness	112,300	112,300	-
<b>Total debt service</b>	<u>112,300</u>	<u>112,300</u>	<u>-</u>
<b>Total expenditures</b>	<u>1,192,700</u>	<u>1,192,700</u>	<u>835,797</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>303,800</u>	<u>303,800</u>	<u>754,911</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Debt Service Fund	68,800	68,800	-
Transfers (out)			
Highway Fund	(275,000)	(275,000)	(275,000)
<b>Total other financing sources (uses)</b>	<u>(206,200)</u>	<u>(206,200)</u>	<u>(275,000)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 97,600</u>	<u>\$ 97,600</u>	479,911
<b>FUND BALANCE, DECEMBER 1</b>			<u>1,295,021</u>
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 1,774,932</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 787,500	\$ 787,500	\$ 767,405
Investment income	6,500	6,500	22,153
Total revenues	<u>794,000</u>	<u>794,000</u>	<u>789,558</u>
<b>EXPENDITURES</b>			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	523,600	523,600	369,421
Total expenditures	<u>523,600</u>	<u>523,600</u>	<u>369,421</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>270,400</u>	<u>270,400</u>	<u>420,137</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Engineering Fund	(49,000)	(49,000)	(27,532)
Total other financing sources (uses)	<u>(49,000)</u>	<u>(49,000)</u>	<u>(27,532)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 221,400</u>	<u>\$ 221,400</u>	392,605
<b>FUND BALANCE, DECEMBER 1</b>			<u>757,165</u>
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 1,149,770</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,672,000	\$ 1,672,000	\$ 1,680,305
Investment income	22,000	22,000	35,480
Miscellaneous	100	100	-
Total revenues	<u>1,694,100</u>	<u>1,694,100</u>	<u>1,715,785</u>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	135,900	135,900	97,110
Capital improvements	37,000	57,000	54,324
Commodities and services	1,520,700	1,520,700	1,407,032
Supplies and materials	2,500	2,500	2,390
Total expenditures	<u>1,696,100</u>	<u>1,716,100</u>	<u>1,560,856</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,000)</u>	<u>\$ (22,000)</u>	154,929
FUND BALANCE, DECEMBER 1			<u>1,534,193</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 1,689,122</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
MENTAL HEALTH FUND

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 100,400	\$ 100,400	\$ 72,761
Part-time	4,000	4,000	1,400
Health insurance	12,200	12,200	10,301
Life insurance	300	300	198
FICA	7,800	7,800	5,628
IMRF	6,000	6,000	4,717
Unemployment tax	200	200	364
Deferred compensation	5,000	5,000	1,741
Total salaries and benefits	135,900	135,900	97,110
Capital improvements			
Office furniture and equipment	1,300	1,300	1,469
Computer equipment	4,000	4,000	272
Building modifications	31,700	51,700	52,583
Total capital improvements	37,000	57,000	54,324
Commodities and services			
Travel	4,300	4,300	2,261
School of instruction	700	700	1,193
Public notices	100	100	335
Memberships	8,800	8,800	8,945
Maintenance - equipment	1,200	1,200	449
Postage	900	900	183
Telephone	2,100	2,100	1,596
Rental of space	8,200	8,200	7,354
Professional services	2,900	2,900	3,327
Commercial services	500	500	-
Software acquisition	800	800	-
Internet	300	300	470
Contributions to agencies	1,464,600	1,464,600	1,351,279
Copies - outside	300	300	-
Special programs	23,300	23,300	28,136
Other commodities and services	1,700	1,700	1,504
Total commodities and services	1,520,700	1,520,700	1,407,032
Supplies and materials			
Supplies	1,500	1,500	1,447
Periodicals and subscriptions	1,000	1,000	943
Total supplies and materials	2,500	2,500	2,390
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,696,100</b>	<b>\$ 1,716,100</b>	<b>\$ 1,560,856</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Investment income	\$ 700	\$ 700	\$ 496
<b>EXPENDITURES</b>			
Health and welfare			
None	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	700	700	496
<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>	496
FUND BALANCE, DECEMBER 1			<u>15,929</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 16,425</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 216,500	\$ 216,500	\$ 199,742
State grants	32,000	32,000	42,205
Local grants	1,000	1,000	4,057
Investment income	200	200	112
Miscellaneous income	2,000	2,000	1,232
	<hr/>		
Total revenues	251,700	251,700	247,348
	<hr/>		
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	188,000	188,000	186,516
Commodities and services	67,500	67,500	54,829
Supplies and materials	2,500	2,500	1,788
	<hr/>		
Total expenditures	258,000	258,000	243,133
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,300)	(6,300)	4,215
	<hr/>		
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Financial Aid Fund	300	300	-
Senior Services Fund	6,000	6,000	6,000
	<hr/>		
Total other financing sources (uses)	6,300	6,300	6,000
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ -	\$ -	10,215
	<hr/>		
FUND BALANCE, DECEMBER 1			29,882
	<hr/>		
FUND BALANCE, NOVEMBER 30			\$ 40,097
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
COMMUNITY SERVICES FUND

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 137,500	\$ 137,500	\$ 136,577
Longevity pay	1,000	1,000	711
Health benefits	23,000	23,000	24,482
Life insurance	500	500	420
FICA	11,000	11,000	9,950
IMRF	9,000	9,000	8,381
Unemployment tax	500	500	672
Deferred compensation	3,500	3,500	3,323
Worker's compensation	2,000	2,000	2,000
	<hr/>		
Total salaries and benefits	188,000	188,000	186,516
<hr/>			
Commodities and services			
Travel	4,000	4,000	4,743
School of instruction	1,000	1,000	1,125
Scholarships	3,000	3,000	3,150
Memberships	1,500	1,500	1,200
Maintenance - equipment	400	400	288
Postage	400	400	383
Telephone	1,200	1,200	1,032
Rental of space	1,000	1,000	880
Professional services	500	500	-
Insurance premiums	1,800	1,800	-
Contributions to agencies	5,000	5,000	100
Direct assistance payouts	47,700	47,700	39,902
Reimbursements	-	-	2,026
	<hr/>		
Total commodities and services	67,500	67,500	54,829
<hr/>			
Supplies and materials			
Supplies	2,500	2,500	1,788
	<hr/>		
Total supplies and materials	2,500	2,500	1,788
<hr/>			
TOTAL EXPENDITURES	\$ 258,000	\$ 258,000	\$ 243,133

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 380,000	\$ 380,000	\$ 383,696
Investment income	3,000	3,000	4,838
Total revenues	<u>383,000</u>	<u>383,000</u>	<u>388,534</u>
<b>EXPENDITURES</b>			
Commodities and services			
Contributions to agencies	352,000	352,000	306,243
Total expenditures	<u>352,000</u>	<u>352,000</u>	<u>306,243</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>31,000</u>	<u>31,000</u>	<u>82,291</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Community Service Fund	(6,000)	(6,000)	(6,000)
Health Fund	(25,000)	(25,000)	(20,418)
Total other financing sources (uses)	<u>(31,000)</u>	<u>(31,000)</u>	<u>(26,418)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	55,873
<b>FUND BALANCE, DECEMBER 1</b>			<u>226,143</u>
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 282,016</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Licenses and permits			
Tipping fees	\$ 88,000	\$ 88,000	\$ 93,010
Investment income	300	300	450
Total revenues	<u>88,300</u>	<u>88,300</u>	<u>93,460</u>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits			
Salaries	38,300	38,300	34,734
On call	600	600	546
PHO contingency	-	-	683
Health insurance	1,200	1,200	1,500
Life insurance	100	100	119
FICA	2,900	2,900	2,887
IMRF	2,500	2,500	2,431
Unemployment tax	100	100	168
Total salaries and benefits	<u>45,700</u>	<u>45,700</u>	<u>43,068</u>
Commodities and services			
Travel	1,500	1,500	700
Schools of instruction	200	200	200
Memberships	-	-	75
Recruitment	300	300	-
Professional services	11,500	11,500	14,000
Commercial services	15,000	15,000	5,991
Contributions to agencies	1,000	3,000	7,446
Miscellaneous	1,000	1,000	233
Total commodities and services	<u>30,500</u>	<u>32,500</u>	<u>28,645</u>
Total expenditures	<u>76,200</u>	<u>78,200</u>	<u>71,713</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>12,100</u>	<u>10,100</u>	<u>21,747</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Health Fund	(12,000)	(12,000)	(12,000)
Total other financing sources (uses)	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 100</u>	<u>\$ (1,900)</u>	9,747
FUND BALANCE, DECEMBER 1			<u>34,534</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 44,281</u>

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 422,500	\$ 422,500	\$ 422,988
Replacement taxes	9,000	9,000	14,288
Intergovernmental			
State grant	2,900	2,900	50,719
Charges for services	-	-	267,271
Investment income	6,500	6,500	11,298
Miscellaneous			
Farm rental	15,000	15,000	14,063
Shelter house/camping fees	10,000	10,000	12,388
Donations	-	-	53,855
NREC	23,000	23,000	23,832
DeKalb County Community Foundation	-	-	4,000
Other miscellaneous	-	-	5,077
<b>Total revenues</b>	<b>488,900</b>	<b>488,900</b>	<b>879,779</b>
<b>EXPENDITURES</b>			
Culture and recreation			
Salaries and benefits	305,200	305,200	298,228
Capital improvements	56,400	208,611	181,907
Commodities and services	88,600	92,600	85,022
Supplies and materials	38,700	41,914	42,937
<b>Total expenditures</b>	<b>488,900</b>	<b>648,325</b>	<b>608,094</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (159,425)</b>	<b>271,685</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>117,788</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 389,473</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOREST PRESERVE DISTRICT FUND

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>CULTURE AND RECREATION</b>			
Salaries and benefits			
Salaries	\$ 170,000	\$ 170,000	\$ 175,417
Board and commissions	4,000	4,000	5,760
Deferred compensation	3,700	3,700	3,817
Seasonal	58,000	58,000	41,591
Health benefits	24,400	24,400	29,276
Life insurance	400	400	560
FICA	17,500	17,500	16,529
IMRF	26,800	26,800	24,463
Unemployment tax	400	400	815
Total salaries and benefits	305,200	305,200	298,228
Capital improvements			
Development improvements	14,700	19,861	10,768
Other staff improvements	9,700	9,700	6,250
Greenways and trails	-	5,000	5,027
Wetland mitigation	-	30,050	30,237
Potawatomi woods	-	112,000	109,155
Vehicles and equipment	32,000	32,000	20,470
Total capital improvements	56,400	208,611	181,907
Commodities and services			
Travel and meetings	2,000	2,000	843
Environmental education	15,000	15,000	15,000
Public notices	500	500	525
Memberships	1,000	1,000	475
Maintenance - vehicles	4,000	4,000	2,108
Maintenance - building and grounds	6,000	6,000	9,556
Maintenance - equipment	2,000	2,000	787
Postage	500	500	187
Utilities - telephone	7,000	7,000	5,281
Utilities - electricity	6,000	6,000	4,884
Commercial services	6,000	6,000	3,585
Professional services	3,500	3,500	3,950
NREC expenses	23,000	23,000	23,000
Insurance premiums	8,500	8,500	8,188
Contributions to agencies	2,100	2,100	1,410
Other commodities and services	1,500	5,500	5,243
Total commodities and services	88,600	92,600	85,022

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Original Budget	Final Budget	Actual
<b>CULTURE AND RECREATION (Continued)</b>			
Supplies and materials			
Supplies	\$ 20,000	\$ 23,214	\$ 23,929
Fuels and lubricants	15,000	15,000	17,534
Vehicle parts	1,000	1,000	470
Machine and equipment parts	1,000	1,000	452
Chargeback	1,200	1,200	-
Clothing	500	500	552
Total supplies and materials	<u>38,700</u>	<u>41,914</u>	<u>42,937</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 488,900</u>	<u>\$ 648,325</u>	<u>\$ 608,094</u>

(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, 2005

	Original Budget	Final Budget	Actual
REVENUES			
None	\$ -	\$ -	\$ -
EXPENDITURES			
Debt service			
Interest and fiscal charges	1,000	1,000	300
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,000)	(1,000)	(300)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Highway Fund	(91,200)	(91,200)	-
County Motor Fuel Tax	(68,800)	(68,800)	-
Total other financing sources (uses)	(160,000)	(160,000)	-
NET CHANGE IN FUND BALANCE	\$ (161,000)	\$ (161,000)	(300)
FUND BALANCE, DECEMBER 1			776,177
FUND BALANCE, NOVEMBER 30			\$ 775,877

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 CAPITAL PROJECTS FUNDS

November 30, 2005

	Capital Improvement Reserve	Special Projects	County Farm	Bond Proceeds	Legislative Center	Opportunity	Asset Replacement	Totals
<b>ASSETS</b>								
Cash and investments	\$ 1,500,000	\$ 951,139	\$ 917,148	\$ -	\$ -	\$ 2,118,408	\$ 564,000	\$ 6,050,695
Receivables	-	-	37,459	-	-	-	-	37,459
Accounts	12,642	-	1,349	-	-	9,503	-	23,494
Accrued interest	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,512,642</b>	<b>\$ 951,139</b>	<b>\$ 955,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,127,911</b>	<b>\$ 564,000</b>	<b>\$ 6,111,648</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ 15,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,197
Other deferred revenues	-	27,839	35,260	-	-	-	-	63,099
Due to other funds	12,642	-	-	-	-	-	-	12,642
Total liabilities	12,642	43,036	35,260	-	-	-	-	90,938
<b>FUND BALANCES</b>								
Unreserved - undesignated	1,500,000	908,103	920,696	-	-	2,127,911	564,000	6,020,710
Total fund balances	1,500,000	908,103	920,696	-	-	2,127,911	564,000	6,020,710
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,512,642</b>	<b>\$ 951,139</b>	<b>\$ 955,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,127,911</b>	<b>\$ 564,000</b>	<b>\$ 6,111,648</b>

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Capital Improvement Reserve	Special Projects	County Farm	Bond Proceeds	Legislative Center	Opportunity	Asset Replacement	Totals
<b>REVENUES</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,131,829	\$ -	\$ 1,131,829
Intergovernmental	-	72,476	35,260	-	28,097	-	-	135,833
Investment income	29,400	-	19,013	523	229	44,663	-	93,828
Total revenues	29,400	72,476	54,273	523	28,326	1,176,492	-	1,361,490
<b>EXPENDITURES</b>								
Capital outlay	-	200,479	66,304	281,746	56,406	290,198	-	895,133
Total expenditures	-	200,479	66,304	281,746	56,406	290,198	-	895,133
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	29,400	(128,003)	(12,031)	(281,223)	(28,080)	886,294	-	466,357
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	-	100,000	-	-	-	-	364,000	464,000
Transfers (out)	(29,400)	(45,000)	-	-	-	(250,000)	-	(324,400)
Total other financing sources (uses)	(29,400)	55,000	-	-	-	(250,000)	364,000	139,600
<b>NET CHANGE IN FUND BALANCES</b>	-	(73,003)	(12,031)	(281,223)	(28,080)	636,294	364,000	605,957
<b>FUND BALANCES, DECEMBER 1</b>	1,500,000	981,106	932,727	281,223	28,080	1,491,617	200,000	5,414,753
<b>FUND BALANCES, NOVEMBER 30</b>	\$ 1,500,000	\$ 908,103	\$ 920,696	\$ -	\$ -	\$ 2,127,911	\$ 564,000	\$ 6,020,710

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
State grants	\$ -	\$ -	\$ 72,476
Total revenues	-	-	72,476
<b>EXPENDITURES</b>			
Capital improvements			
Landscaping	20,000	20,000	19,402
Americans with Disabilities Act compliance	10,000	10,000	-
Park improvements	52,000	52,000	29,129
Sheriff's vehicle program	-	-	1,907
Network infrastructure	22,000	22,000	6,250
Space utilization study	5,000	5,000	-
Financial system upgrade	5,000	5,000	6,000
Mass appraisal system	-	-	5,339
Telephone system - Sycamore complex	15,000	15,000	7,853
Sheriff's communication system and tower	130,000	130,000	10,794
Sheriff's digital patroller	43,000	43,000	44,547
Communication equipment	-	-	43,690
Digitize architect	18,000	18,000	17,958
Building security systems	10,000	10,000	7,610
Total expenditures	330,000	330,000	200,479
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(330,000)</b>	<b>(330,000)</b>	<b>(128,003)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in			
General Fund	100,000	100,000	100,000
Transfer (out)			
Public Building Maintenance Fund	-	-	(45,000)
Total other financing sources (uses)	100,000	100,000	55,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (230,000)</b>	<b>\$ (230,000)</b>	<b>(73,003)</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>981,106</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 908,103</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental	\$ 35,000	\$ 35,000	\$ 35,260
Investment income	20,000	20,000	19,013
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>54,273</u>
<b>EXPENDITURES</b>			
Capital improvements			
Capital improvements	-	45,000	42,327
Professional services	-	-	23,977
Total expenditures	<u>-</u>	<u>45,000</u>	<u>66,304</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u><u>\$ 55,000</u></u>	<u><u>\$ 10,000</u></u>	<u>(12,031)</u>
FUND BALANCE, DECEMBER 1			<u>932,727</u>
FUND BALANCE, NOVEMBER 30			<u><u>\$ 920,696</u></u>

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Investment income	\$ 5,000	\$ 5,000	\$ 523
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>523</u>
<b>EXPENDITURES</b>			
Capital improvements	<u>285,000</u>	<u>285,000</u>	<u>281,746</u>
Total expenditures	<u>285,000</u>	<u>285,000</u>	<u>281,746</u>
NET CHANGE IN FUND BALANCE	<u>\$ (280,000)</u>	<u>\$ (280,000)</u>	(281,223)
FUND BALANCE, DECEMBER 1			<u>281,223</u>
FUND BALANCE, NOVEMBER 30			<u>\$ -</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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ 28,097
Investment income	-	-	229
Total revenues	-	-	28,326
<b>EXPENDITURES</b>			
Capital improvements	30,000	57,000	56,406
Total expenditures	30,000	57,000	56,406
<b>NET CHANGE IN FUND BALANCE</b>	<u><u>\$ (30,000)</u></u>	<u><u>\$ (57,000)</u></u>	(28,080)
FUND BALANCE, DECEMBER 1			<u>28,080</u>
FUND BALANCE, NOVEMBER 30			<u><u>\$ -</u></u>

(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, 2005

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 825,000	\$ 825,000	\$ 1,131,829
Investment income	-	-	44,663
<b>Total revenues</b>	<b>825,000</b>	<b>825,000</b>	<b>1,176,492</b>
<b>EXPENDITURES</b>			
Capital improvements	280,000	550,000	290,198
<b>Total expenditures</b>	<b>280,000</b>	<b>550,000</b>	<b>290,198</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>545,000</b>	<b>275,000</b>	<b>886,294</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer (out)	-	-	(250,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(250,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 545,000</b>	<b>\$ 275,000</b>	<b>636,294</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>1,491,617</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 2,127,911</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, 2005

	Original Budget	Final Budget	Actual
REVENUES			
None	\$ -	\$ -	\$ -
EXPENDITURES			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfer in	364,000	364,000	364,000
Total other financing sources (uses)	364,000	364,000	364,000
NET CHANGE IN FUND BALANCE	<u>\$ 364,000</u>	<u>\$ 364,000</u>	364,000
FUND BALANCE, DECEMBER 1			<u>200,000</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 564,000</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, 2005

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Net patient service revenue	\$ 10,371,900	\$ 10,371,900	\$ 10,618,189
Other revenues	6,500	6,500	4,607
	<u>10,378,400</u>	<u>10,378,400</u>	<u>10,622,796</u>
<b>OPERATING EXPENSES</b>			
Administration	2,243,700	2,243,700	862,894
Operations			
Rehabilitation	631,300	631,300	684,577
Social services	143,900	143,900	186,191
Patient activities	120,900	120,900	146,670
Dietary	956,700	956,700	1,107,584
Nursing	4,361,600	4,361,600	5,609,824
Environmental services	482,600	482,600	563,074
Maintenance	441,700	441,700	528,548
Capital improvements	141,600	141,600	237,763
Depreciation	591,800	591,800	622,372
	<u>10,115,800</u>	<u>10,115,800</u>	<u>10,549,497</u>
	<u>262,600</u>	<u>262,600</u>	<u>73,299</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	171,900	171,900	270,835
Other income	7,600	7,600	6,334
Loss on disposal of capital assets	(500)	(500)	(2,121)
Loss on bad debts	(5,000)	(5,000)	-
Principal on indebtedness	(420,000)	(420,000)	(397,500)
Interest and fiscal charges on indebtedness	(345,100)	(345,100)	(452,881)
	<u>(591,100)</u>	<u>(591,100)</u>	<u>(575,333)</u>
	<u>(328,500)</u>	<u>(328,500)</u>	<u>(502,034)</u>
<b>NET INCOME (LOSS) BEFORE CONTRIBUTIONS</b>			
	<u>51,100</u>	<u>51,100</u>	<u>66,794</u>
<b>CONTRIBUTIONS</b>			
	<u>\$ (277,400)</u>	<u>\$ (277,400)</u>	<u>(435,240)</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>			
Capital expenditures			237,763
Principal on indebtedness			<u>397,500</u>
			200,023
<b>NET INCOME GAAP BASIS</b>			
			<u>9,538,452</u>
<b>NET ASSETS, DECEMBER 1</b>			
			<u>\$ 9,738,475</u>
<b>NET ASSETS, NOVEMBER 30</b>			

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS  
NURSING HOME FUND

For the Year Ended November 30, 2005

---

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 10,182,613
Payments to suppliers	(2,712,275)
Payments to employees	<u>(6,813,167)</u>
Net cash from operating activities	<u>657,171</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	<u>(193,000)</u>
Net cash from noncapital financing activities	<u>(193,000)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Bond proceeds	5,754,371
Interest paid on revenue bonds	(279,532)
Payments on revenue bonds	(397,500)
Payments for capital acquisitions	<u>(239,884)</u>
Net cash from capital and related financing activities	<u>4,837,455</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	<u>263,319</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	5,564,945
CASH AND CASH EQUIVALENTS, DECEMBER 1	<u>3,648,737</u>
CASH AND CASH EQUIVALENTS, NOVEMBER 30	<u><u>\$ 9,213,682</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, 2005

---

RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 311,062
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	622,372
Receipt of miscellaneous income	6,334
Receipt of donations	66,794
Effects of changes in operating assets and liabilities	
Accounts receivable	(514,311)
Prepaid expenses	(8,974)
Inventory	(383)
Accounts payable	97,174
Accrued payroll	15,938
Claims payable	38,314
Deferred revenue	1,000
Compensated absences payable	21,851
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 657,171</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, 2005

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES</b>			
Net patient service revenue			
Patient care	\$ 3,976,200	\$ 3,976,200	\$ 4,151,271
State aid - patient care	3,915,800	3,915,800	3,942,706
Contributions from townships	202,700	202,700	226,406
Medicare	2,277,200	2,277,200	2,297,806
Total net patient service revenue	<u>10,371,900</u>	<u>10,371,900</u>	<u>10,618,189</u>
Other revenue			
Employee meals	<u>6,500</u>	<u>6,500</u>	<u>4,607</u>
Total other revenue	<u>6,500</u>	<u>6,500</u>	<u>4,607</u>
<b>TOTAL CHARGES FOR SERVICES</b>	<u><u>\$ 10,378,400</u></u>	<u><u>\$ 10,378,400</u></u>	<u><u>\$ 10,622,796</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, 2005

	Original Budget	Final Budget	Actual
<b>ADMINISTRATION</b>			
Salaries and benefits			
Salaries	\$ 236,500	\$ 236,500	\$ 255,125
Overtime	13,600	13,600	12,598
Shift differential	200	200	398
Supervisory differential	100	100	78
Weekend pay	600	600	451
Premium holiday	500	500	292
Health benefits	679,200	679,200	21,506
Life insurance	17,500	17,500	701
FICA	382,400	382,400	20,106
IMRF	316,200	316,200	14,233
Deferred compensation	2,000	2,000	1,897
Unemployment tax	28,500	28,500	1,613
Uniform allowance	15,000	15,000	15,950
Total salaries and benefits	1,692,300	1,692,300	344,948
Commodities and services			
Travel	10,400	10,400	2,643
Schools of instruction	13,000	13,000	9,347
Mileage - employee	1,700	1,700	2,437
Public notices	40,000	40,000	13,204
Memberships	14,000	14,000	14,466
Community relations	3,500	3,500	900
Maintenance - equipment	9,400	9,400	8,618
Maintenance - software	500	500	404
Postage	6,600	6,600	6,367
In-house copies	2,200	2,200	2,358
Telephone	24,500	24,500	23,906
Rental of equipment	10,500	10,500	8,922
Professional services	123,900	123,900	95,221
Chargeback	62,000	62,000	62,000
Insurance premiums	22,000	22,000	21,800
Liability premiums	10,200	10,200	10,000
Worker's compensation - medical	28,600	28,600	89,216
Worker's compensation - salary reimbursements	7,000	7,000	3,471
Worker's compensation - settlements	10,000	10,000	-
State provider fee	106,200	106,200	104,199
Medical expense	4,700	4,700	6,427
Other commodities and services	16,900	16,900	11,945
Total commodities and services	527,800	527,800	497,851

(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, 2005

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 17,700	\$ 17,700	\$ 15,956
Periodicals and subscriptions	5,900	5,900	4,139
Total supplies and materials	23,600	23,600	20,095
Total administration	\$ 2,243,700	\$ 2,243,700	\$ 862,894
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 201,100	\$ 201,100	\$ 164,530
Overtime	1,000	1,000	1,939
Shift differential	300	300	39
Supervisory differential	100	100	-
Extra duty pay	5,700	5,700	6,265
Weekend pay	200	200	9
Premium holiday	200	200	-
FICA	-	-	12,898
IMRF	-	-	10,815
Health insurance	-	-	21,614
Life insurance	-	-	712
Unemployment	-	-	718
Total salaries and benefits	208,600	208,600	219,539
Commodities and services			
Professional services	419,100	419,100	459,572
Supplies and materials			
Supplies	3,600	3,600	5,466
Total rehabilitation	\$ 631,300	\$ 631,300	\$ 684,577
Social services			
Salaries and benefits			
Salaries	\$ 127,500	\$ 127,500	\$ 138,857
Overtime	-	-	299
Premium holiday	-	-	62
Weekend	300	300	11
FICA	-	-	10,268
IMRF	-	-	8,652
Health insurance	-	-	20,932
Life insurance	-	-	560

(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, 2005

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Salaries and benefits (Continued)			
Unemployment	\$ -	\$ -	\$ 672
Supervisory differential	300	300	133
Total salaries and benefits	128,100	128,100	180,446
Commodities and services			
Professional services	3,800	3,800	2,848
Community relations	9,000	9,000	1,635
Outings	2,000	2,000	1,236
Total commodities and services	14,800	14,800	5,719
Supplies and materials			
Supplies	1,000	1,000	26
Total social services	\$ 143,900	\$ 143,900	\$ 186,191
Patient activities			
Salaries and benefits			
Salaries	\$ 109,900	\$ 109,900	\$ 103,195
Overtime	-	-	65
Shift differential	200	200	164
Supervisory differential	100	100	67
Weekend pay	500	500	358
Premium holiday	300	300	227
FICA	-	-	8,671
IMRF	-	-	6,985
Health insurance	-	-	7,866
Life insurance	-	-	397
Unemployment	-	-	1,192
Total salaries and benefits	111,000	111,000	129,187
Commodities and services			
Professional services	2,900	2,900	5,006
Outings	700	700	1,184
Resident entertainment	2,400	2,400	4,285
Total commodities and services	6,000	6,000	10,475
Supplies and materials			
Supplies	3,900	3,900	7,008
Total patient activities	\$ 120,900	\$ 120,900	\$ 146,670

(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, 2005

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary			
Salaries and benefits			
Salaries	\$ 455,900	\$ 455,900	\$ 457,153
Overtime	4,400	4,400	3,486
Shift differential	7,400	7,400	8,394
Supervisory differential	100	100	-
Weekend pay	6,200	6,200	5,552
Premium holiday	3,600	3,600	3,990
FICA	-	-	35,154
IMRF	-	-	23,848
Health insurance	-	-	71,998
Life insurance	-	-	2,323
Unemployment	-	-	5,098
Total salaries and benefits	477,600	477,600	616,996
Commodities and supplies			
Professional services	17,700	17,700	23,833
Supplies and materials			
Supplies	23,800	23,800	23,405
Chemicals	17,700	17,700	19,713
Groceries	391,400	391,400	394,346
Supplements	28,500	28,500	29,291
Total supplies and materials	461,400	461,400	466,755
Total dietary	\$ 956,700	\$ 956,700	\$ 1,107,584
Nursing			
Salaries and benefits			
Salaries	\$ 3,368,400	\$ 3,368,400	\$ 3,442,818
Overtime	145,900	145,900	171,195
Worker's compensation	6,200	6,200	3,291
Shift differential	123,500	123,500	135,015
Supervisory differential	6,300	6,300	10,441
Extra duty pay	41,200	41,200	50,910
Weekend pay	30,600	30,600	25,883
Recruitment	31,400	31,400	28,412
Point bonus	-	-	5,612
Premium holiday	37,300	37,300	30,305
FICA	-	-	286,335
IMRF	-	-	220,371

(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, 2005

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ -	\$ -	\$ 432,220
Life insurance	-	-	11,601
Unemployment	-	-	24,444
Total salaries and benefits	3,790,800	3,790,800	4,878,853
Commodities and supplies			
Nurses registry service	90,600	90,600	249,552
Rental of equipment	39,000	39,000	38,762
Professional services	36,300	36,300	33,042
Outings	1,200	1,200	158
Resident entertainment	1,000	1,000	931
Drugs	140,000	140,000	148,961
Total commodities and supplies	308,100	308,100	471,406
Supplies and materials			
Supplies	262,700	262,700	259,565
Total nursing	\$ 4,361,600	\$ 4,361,600	\$ 5,609,824
Environmental services			
Salaries and benefits			
Salaries	\$ 302,000	\$ 302,000	\$ 262,274
Overtime	1,100	1,100	217
Shift differential	100	100	-
Supervisory differential	100	100	78
Weekend pay	3,000	3,000	2,759
Premium holiday	3,100	3,100	2,046
FICA	-	-	20,148
IMRF	-	-	15,681
Health insurance	-	-	60,024
Life insurance	-	-	1,735
Unemployment	-	-	2,748
Total salaries and benefits	309,400	309,400	367,710
Commodities and supplies			
Commercial services	112,500	112,500	147,200

(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, 2005

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Supplies and materials			
Supplies	\$ 39,800	\$ 39,800	\$ 44,311
Linens	20,900	20,900	3,853
Total supplies and materials	60,700	60,700	48,164
Total environmental services	\$ 482,600	\$ 482,600	\$ 563,074
Maintenance			
Salaries and benefits			
Salaries	\$ 63,100	\$ 63,100	\$ 69,746
Overtime	11,000	11,000	10,880
On call	8,000	8,000	7,582
Shift differential	100	100	-
Weekend pay	100	100	65
Premium holiday	100	100	87
FICA	-	-	6,223
IMRF	-	-	5,039
Health insurance	-	-	12,776
Life insurance	-	-	280
Worker's compensation	-	-	219
Unemployment	-	-	380
Total salaries and benefits	82,400	82,400	113,277
Commodities and services			
Maintenance - vehicles	3,000	3,000	2,073
Maintenance - building	25,500	25,500	39,761
Maintenance - equipment	15,000	15,000	7,805
Rental of equipment	800	800	2,814
Utilities	260,000	260,000	295,329
Commercial services	24,000	24,000	22,802
Total commodities and services	328,300	328,300	370,584
Supplies and materials			
Fuels and lubricants	1,000	1,000	1,169
Parts and materials	30,000	30,000	43,518
Total supplies and materials	31,000	31,000	44,687
Total maintenance	\$ 441,700	\$ 441,700	\$ 528,548
Capital improvements	\$ 141,600	\$ 141,600	\$ 237,763

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION  
NURSING HOME FUND

For the Year Ended November 30, 2005

	Assets			
	Balances	Additions	Retirements	Balances
	December 1			November 30
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529
Improvements	198,292	364,440	-	562,732
Furniture and fixtures	795,886	54,424	7,411	842,899
Equipment	667,095	28,617	12,745	682,967
Construction in progress	229,391	158,854	368,572	19,673
	<u>\$ 14,067,193</u>	<u>\$ 606,335</u>	<u>\$ 388,728</u>	<u>\$ 14,284,800</u>

	Accumulated Depreciation			
	Balances	Additions	Retirements	Balances
	December 1			November 30
Buildings	\$ 2,274,730	\$ 485,184	\$ -	\$ 2,759,914
Improvements	42,356	18,069	-	60,425
Furniture and fixtures	393,113	72,518	5,290	460,341
Equipment	504,211	46,601	12,745	538,067
	<u>\$ 3,214,410</u>	<u>\$ 622,372</u>	<u>\$ 18,035</u>	<u>\$ 3,818,747</u>

	Net Asset Value
Buildings	\$ 9,416,615
Improvements	502,307
Furniture and fixtures	382,558
Equipment	144,900
Construction in progress	19,673
	<u>\$ 10,466,053</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS

November 30, 2005

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
<b>CURRENT ASSETS</b>				
Cash and investments	\$ 674,379	\$ 528,566	\$ 2,618,656	\$ 3,821,601
Receivables				
Property taxes	-	-	575,000	575,000
Accounts	46,701	1,618	13,964	62,283
Accrued interest	-	-	11,810	11,810
Prepaid items	16,043	-	-	16,043
Total current assets	737,123	530,184	3,219,430	4,486,737
<b>CAPITAL ASSETS</b>				
Cost - depreciated	115,441	-	-	115,441
Less accumulated depreciation	67,449	-	-	67,449
Net capital assets	47,992	-	-	47,992
Total assets	785,115	530,184	3,219,430	4,534,729
<b>CURRENT LIABILITIES</b>				
Accounts payable	100,708	5,526	3,768	110,002
Accrued payroll	17,683	-	-	17,683
Claims payable	-	-	382,751	382,751
Flexible benefits payable	-	10,932	-	10,932
Deferred property taxes	-	-	575,000	575,000
Deferred revenue	-	238,160	-	238,160
Compensated absences payable	5,237	-	-	5,237
Total current liabilities	123,628	254,618	961,519	1,339,765
<b>NONCURRENT LIABILITIES</b>				
Compensated absences payable	20,947	-	-	20,947
Total liabilities	144,575	254,618	961,519	1,360,712
<b>NET ASSETS</b>				
Invested in capital assets	47,992	-	-	47,992
Unrestricted	592,548	275,566	2,257,911	3,126,025
TOTAL NET ASSETS	\$ 640,540	\$ 275,566	\$ 2,257,911	\$ 3,174,017

(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, 2005

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
<b>OPERATING REVENUES</b>				
Charges for services	\$ 1,182,583	\$ 3,639,464	\$ 76,064	\$ 4,898,111
<b>OPERATING EXPENSES</b>				
Operations				
Salaries and benefits	479,554	-	-	479,554
Capital improvements	3,306	-	-	3,306
Commodities and services	681,156	3,651,385	729,331	5,061,872
Supplies and materials	43,257	-	-	43,257
Depreciation	4,542	-	-	4,542
Total operating expenses	1,211,815	3,651,385	729,331	5,592,531
OPERATING INCOME (LOSS)	(29,232)	(11,921)	(653,267)	(694,420)
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Property taxes	-	-	516,150	516,150
Investment income	-	6,312	63,650	69,962
Other income	-	5	-	5
Total nonoperating revenues (expenses)	-	6,317	579,800	586,117
NET INCOME (LOSS) BEFORE CONTRIBUTIONS	(29,232)	(5,604)	(73,467)	(108,303)
<b>CONTRIBUTIONS</b>				
Capital assets	17,599	-	-	17,599
Total contributions	17,599	-	-	17,599
CHANGE IN NET ASSETS	(11,633)	(5,604)	(73,467)	(90,704)
NET ASSETS, DECEMBER 1	652,173	281,170	2,331,378	3,264,721
NET ASSETS, NOVEMBER 30	\$ 640,540	\$ 275,566	\$ 2,257,911	\$ 3,174,017

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS  
 COMBINING STATEMENT OF CASH FLOWS  
 INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2005

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from interfund service transactions	\$ 1,182,207	\$ 3,685,638	\$ 65,707	\$ 4,933,552
Receipt of miscellaneous income	-	5	-	5
Payments to suppliers	(698,639)	(3,648,566)	(477,577)	(4,824,782)
Payments to employees	(470,844)	-	-	(470,844)
Net cash from operating activities	12,724	37,077	(411,870)	(362,069)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Receipt of general property taxes	-	-	516,150	516,150
Net cash from noncapital financing activities	-	-	516,150	516,150
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Purchase of capital assets	(29,399)	-	-	(29,399)
Net cash from capital and related financing activities	(29,399)	-	-	(29,399)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest income	-	6,312	55,113	61,425
Net cash from investing activities	-	6,312	55,113	61,425
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(16,675)	43,389	159,393	186,107
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	691,054	485,177	2,459,263	3,635,494
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	\$ 674,379	\$ 528,566	\$ 2,618,656	\$ 3,821,601

(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, 2005

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ (29,232)	\$ (11,921)	\$ (653,267)	\$ (694,420)
Adjustments to reconcile operating income (loss) to net cash from operating activities				
Depreciation	4,542	-	-	4,542
Receipt of miscellaneous income	17,599	5	-	17,604
Effects of changes in operating assets and liabilities				
Accounts receivable	(17,975)	1,353	(10,357)	(26,979)
Prepaid expenses	(4,678)	-	-	(4,678)
Accounts payable	33,758	3,306	(32,285)	4,779
Accrued payroll	5,081	-	-	5,081
Flexible benefits payable	-	(487)	-	(487)
Claims payable	-	-	284,039	284,039
Deferred revenue	-	44,821	-	44,821
Compensated absences payable	3,629	-	-	3,629
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 12,724</u>	<u>\$ 37,077</u>	<u>\$ (411,870)</u>	<u>\$ (362,069)</u>

(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, 2005

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Copy service	\$ 1,000	\$ 1,000	\$ 1,200
Sale of stock paper	8,000	8,000	11,290
In-house copies	26,000	26,000	25,942
In-house printing	35,000	35,000	31,615
Other charges for services	1,112,000	1,112,000	1,112,536
	<u>1,182,000</u>	<u>1,182,000</u>	<u>1,182,583</u>
Total operating revenues			
<b>OPERATING EXPENSES</b>			
Salaries and benefits	478,000	478,000	479,554
Capital improvements	27,700	27,700	3,306
Commodities and services	638,300	673,300	681,156
Supplies and materials	46,000	46,000	43,257
Depreciation	10,000	10,000	4,542
	<u>1,200,000</u>	<u>1,235,000</u>	<u>1,211,815</u>
Total operating expenses			
NET INCOME (LOSS) BEFORE CONTRIBUTIONS	<u>(18,000)</u>	<u>(53,000)</u>	<u>(29,232)</u>
<b>CONTRIBUTIONS</b>			
Capital assets	-	-	17,599
	<u>-</u>	<u>-</u>	<u>17,599</u>
Total contributions			
CHANGE IN NET ASSETS	<u>\$ (18,000)</u>	<u>\$ (53,000)</u>	<u>(11,633)</u>
NET ASSETS, DECEMBER 1			<u>652,173</u>
NET ASSETS, NOVEMBER 30			<u>\$ 640,540</u>

(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, 2005

	Original Budget	Final Budget	Actual
<b>SALARIES AND BENEFITS</b>			
Salaries	\$ 322,000	\$ 322,000	\$ 330,660
Seasonal	11,000	11,000	10,702
Overtime	16,000	16,000	13,526
On call	5,000	5,000	4,830
Longevity pay	5,000	5,000	3,960
Paid-hours-off contingency	3,000	3,000	-
FICA	28,000	28,000	25,441
IMRF	23,000	23,000	20,740
Health benefits	60,000	60,000	64,472
Life insurance	1,500	1,500	1,261
Unemployment tax	1,000	1,000	1,677
Deferred compensation	2,500	2,500	2,285
<b>Total salaries and benefits</b>	<b>478,000</b>	<b>478,000</b>	<b>479,554</b>
<b>CAPITAL IMPROVEMENTS</b>			
Office furniture and equipment	2,500	2,500	645
Specialized equipment	22,700	22,700	2,244
Building fixtures	2,500	2,500	417
<b>Total capital improvements</b>	<b>27,700</b>	<b>27,700</b>	<b>3,306</b>
<b>COMMODITIES AND SERVICES</b>			
Travel	3,000	3,000	2,560
Mileage - employee	400	400	1,395
Training	1,500	1,500	395
Maintenance - vehicle	6,500	6,500	4,780
Maintenance - building	49,500	49,500	50,253
Maintenance - equipment	68,800	68,800	59,250
Memberships	400	400	532
Postage	600	600	240
Telephone	66,200	66,200	66,865
Utilities	213,000	248,000	258,874
Commercial services	167,800	167,800	179,153
Rental equipment	1,500	1,500	2,135
Leased equipment	59,100	59,100	54,724
<b>Total commodities and services</b>	<b>638,300</b>	<b>673,300</b>	<b>681,156</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, 2005

	Original Budget	Final Budget	Actual
<b>SUPPLIES AND MATERIALS</b>			
Supplies	\$ 2,000	\$ 2,000	\$ 788
Copy machine supplies	500	500	55
Printing supplies	2,500	2,500	1,741
Stock paper	37,100	37,100	37,046
Periodicals and subscriptions	300	300	25
Fuels and lubricants	1,800	1,800	2,292
Clothing	1,800	1,800	1,310
Total supplies and materials	46,000	46,000	43,257
DEPRECIATION	10,000	10,000	4,542
TOTAL OPERATING EXPENSES	\$ 1,200,000	\$ 1,235,000	\$ 1,211,815

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION  
FACILITIES MANAGEMENT OFFICE FUND

For the Year Ended November 30, 2005

	Assets			
	Balances		Retirements	Balances
	December 1	Additions		November 30
Office equipment	\$ 23,950	\$ 29,399	\$ -	\$ 53,349
Maintenance equipment	38,134	-	-	38,134
Vehicles	23,958	-	-	23,958
	<u>\$ 86,042</u>	<u>\$ 29,399</u>	<u>\$ -</u>	<u>\$ 115,441</u>

	Accumulated Depreciation			
	Balances		Retirements	Balances
	December 1	Additions		November 30
Office equipment	\$ 23,950	\$ -	\$ -	\$ 23,950
Maintenance equipment	28,189	1,105	-	29,294
Vehicles	10,768	3,437	-	14,205
	<u>\$ 62,907</u>	<u>\$ 4,542</u>	<u>\$ -</u>	<u>\$ 67,449</u>

	Net Asset Value
Office equipment	\$ 29,399
Maintenance equipment	8,840
Vehicles	9,753
	<u>\$ 47,992</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, 2005

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Contributions - employees	\$ 840,000	\$ 840,000	\$ 868,926
Contributions - non-employees	2,687,000	2,687,000	2,770,538
Total operating revenues	<u>3,527,000</u>	<u>3,527,000</u>	<u>3,639,464</u>
<b>OPERATING EXPENSES</b>			
Commodities and services	3,514,000	3,664,000	3,651,385
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>3,515,000</u>	<u>3,665,000</u>	<u>3,651,385</u>
<b>OPERATING INCOME (LOSS)</b>	<u>12,000</u>	<u>(138,000)</u>	<u>(11,921)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	5,000	5,000	6,312
Other income	-	-	5
Total nonoperating revenues (expenses)	<u>5,000</u>	<u>5,000</u>	<u>6,317</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 17,000</u>	<u>\$ (133,000)</u>	<u>(5,604)</u>
<b>NET ASSETS, DECEMBER 1</b>			<u>281,170</u>
<b>NET ASSETS, NOVEMBER 30</b>			<u>\$ 275,566</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, 2005

	Original Budget	Final Budget	Actual
<b>COMMODITIES AND SERVICES</b>			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	10,000	10,000	8,000
Insurance premiums	3,463,000	3,613,000	3,622,079
Claims administration	1,000	1,000	-
Medical claims	5,000	5,000	104
Employee assistance program	7,000	7,000	6,600
Health care purchasing group	6,000	6,000	1,282
Wellness program	20,000	20,000	13,320
Other commodities and services	1,000	1,000	-
	<u>3,514,000</u>	<u>3,664,000</u>	<u>3,651,385</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>\$ 3,515,000</u>	<u>\$ 3,665,000</u>	<u>\$ 3,651,385</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, 2005

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Nursing Home reimbursement	\$ 30,000	\$ 30,000	\$ 31,800
Settlement reimbursement	-	-	11,900
Miscellaneous	17,000	17,000	32,364
Total operating revenues	<u>47,000</u>	<u>47,000</u>	<u>76,064</u>
<b>OPERATING EXPENSES</b>			
Commodities and services	443,000	493,000	729,331
Supplies and materials	10,000	10,000	-
Total operating expenses	<u>453,000</u>	<u>503,000</u>	<u>729,331</u>
OPERATING INCOME (LOSS)	<u>(406,000)</u>	<u>(456,000)</u>	<u>(653,267)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property taxes	450,000	450,000	516,150
Investment income	40,000	40,000	63,650
Total nonoperating revenues (expenses)	<u>490,000</u>	<u>490,000</u>	<u>579,800</u>
CHANGE IN NET ASSETS	<u>\$ 84,000</u>	<u>\$ 34,000</u>	<u>(73,467)</u>
NET ASSETS, DECEMBER 1			<u>2,331,378</u>
NET ASSETS, NOVEMBER 30			<u>\$ 2,257,911</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, 2005

	Original Budget	Final Budget	Actual
<b>COMMODITIES AND SERVICES</b>			
Travel	\$ 4,000	\$ 4,000	\$ -
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	310
Professional services	75,000	125,000	142,410
Investigations	3,000	3,000	-
Insurance premiums	80,000	80,000	79,409
Commercial services	2,000	2,000	-
Risk abatement	15,000	15,000	4,225
Judgment and claims	75,000	75,000	298,242
Claims administration	20,000	20,000	19,735
Worker's compensation claims	80,000	80,000	156,254
Worker's compensation salary reimbursements	20,000	20,000	22,974
Worker's compensation settlements	50,000	50,000	5,750
Court costs	1,000	1,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	10,000	10,000	22
	<u>443,000</u>	<u>493,000</u>	<u>729,331</u>
<b>SUPPLIES AND MATERIALS</b>			
Periodicals and subscriptions	10,000	10,000	-
	<u>10,000</u>	<u>10,000</u>	<u>-</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 453,000</u>	<u>\$ 503,000</u>	<u>\$ 729,331</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS  
AGENCY FUNDS

November 30, 2005

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	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 5,172,623
Receivables	
Accounts	104,905
Accrued interest	<u>1,674</u>
 TOTAL ASSETS	 <u>\$ 5,279,202</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Due to others	<u>\$ 5,279,202</u>
 Total liabilities	 <u>5,279,202</u>
NET ASSETS	
None	<u>\$ -</u>

\*Aggregate - See pages 169 through 174.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS

For the Year Ended November 30, 2005

	Totals			Balances November 30
	Balances December 1	Additions	Deductions	
ASSETS				
Cash and investments	\$ 3,848,559	\$ 144,054,793	\$ 142,730,729	\$ 5,172,623
Accounts receivable	95,158	9,747	-	104,905
Accrued interest receivable	2,048	367	741	1,674
<b>TOTAL ASSETS</b>	<b>\$ 3,945,765</b>	<b>\$ 144,064,907</b>	<b>\$ 142,731,470</b>	<b>\$ 5,279,202</b>
LIABILITIES				
Due to others	\$ 3,945,765	\$ 144,064,907	\$ 142,731,470	\$ 5,279,202
<b>TOTAL LIABILITIES</b>	<b>\$ 3,945,765</b>	<b>\$ 144,064,907</b>	<b>\$ 142,731,470</b>	<b>\$ 5,279,202</b>

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Balances December 1	Additions	Deductions	Balances November 30
<b>County Collector</b>				
ASSETS				
Cash and investments	\$ 12,331	\$ 129,941,575	\$ 129,932,170	\$ 21,736
TOTAL ASSETS	\$ 12,331	\$ 129,941,575	\$ 129,932,170	\$ 21,736
LIABILITIES				
Due to others	\$ 12,331	\$ 129,941,575	\$ 129,932,170	\$ 21,736
TOTAL LIABILITIES	\$ 12,331	\$ 129,941,575	\$ 129,932,170	\$ 21,736
<b>Special Drainage</b>				
ASSETS				
Cash and investments	\$ 55,310	\$ 57,816	\$ 40,989	\$ 72,137
TOTAL ASSETS	\$ 55,310	\$ 57,816	\$ 40,989	\$ 72,137
LIABILITIES				
Due to others	\$ 55,310	\$ 57,816	\$ 40,989	\$ 72,137
TOTAL LIABILITIES	\$ 55,310	\$ 57,816	\$ 40,989	\$ 72,137
<b>Treasurer's Special</b>				
ASSETS				
Cash and investments	\$ 47,377	\$ 4,875,757	\$ 3,415,048	\$ 1,508,086
TOTAL ASSETS	\$ 47,377	\$ 4,875,757	\$ 3,415,048	\$ 1,508,086
LIABILITIES				
Due to others	\$ 47,377	\$ 4,875,757	\$ 3,415,048	\$ 1,508,086
TOTAL LIABILITIES	\$ 47,377	\$ 4,875,757	\$ 3,415,048	\$ 1,508,086

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Balances December 1	Additions	Deductions	Balances November 30
<b>Mobile Home Tax</b>				
ASSETS				
Cash and investments	\$ 49	\$ 98,859	\$ 98,859	\$ 49
<b>TOTAL ASSETS</b>	<b>\$ 49</b>	<b>\$ 98,859</b>	<b>\$ 98,859</b>	<b>\$ 49</b>
LIABILITIES				
Due to others	\$ 49	\$ 98,859	\$ 98,859	\$ 49
<b>TOTAL LIABILITIES</b>	<b>\$ 49</b>	<b>\$ 98,859</b>	<b>\$ 98,859</b>	<b>\$ 49</b>
<b>Tax Indemnity</b>				
ASSETS				
Cash and investments	\$ 294,350	\$ 13,926	\$ -	\$ 308,276
Accrued interest receivable	129	151	-	280
<b>TOTAL ASSETS</b>	<b>\$ 294,479</b>	<b>\$ 14,077</b>	<b>\$ -</b>	<b>\$ 308,556</b>
LIABILITIES				
Due to others	\$ 294,479	\$ 14,077	\$ -	\$ 308,556
<b>TOTAL LIABILITIES</b>	<b>\$ 294,479</b>	<b>\$ 14,077</b>	<b>\$ -</b>	<b>\$ 308,556</b>
<b>Tax Sale in Error</b>				
ASSETS				
Cash and investments	\$ 183,295	\$ 20,777	\$ 2,615	\$ 201,457
Accrued interest receivable	77	216	-	293
<b>TOTAL ASSETS</b>	<b>\$ 183,372</b>	<b>\$ 20,993</b>	<b>\$ 2,615</b>	<b>\$ 201,750</b>
LIABILITIES				
Due to others	\$ 183,372	\$ 20,993	\$ 2,615	\$ 201,750
<b>TOTAL LIABILITIES</b>	<b>\$ 183,372</b>	<b>\$ 20,993</b>	<b>\$ 2,615</b>	<b>\$ 201,750</b>

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Balances December 1	Additions	Deductions	Balances November 30
<b>Circuit Clerk</b>				
ASSETS				
Cash and investments	\$ 2,135,380	\$ 5,429,340	\$ 5,511,938	\$ 2,052,782
TOTAL ASSETS	\$ 2,135,380	\$ 5,429,340	\$ 5,511,938	\$ 2,052,782
LIABILITIES				
Due to others	\$ 2,135,380	\$ 5,429,340	\$ 5,511,938	\$ 2,052,782
TOTAL LIABILITIES	\$ 2,135,380	\$ 5,429,340	\$ 5,511,938	\$ 2,052,782
<b>Township Bridges</b>				
ASSETS				
Cash and investments	\$ 22,229	\$ 167,996	\$ 171,077	\$ 19,148
TOTAL ASSETS	\$ 22,229	\$ 167,996	\$ 171,077	\$ 19,148
LIABILITIES				
Due to others	\$ 22,229	\$ 167,996	\$ 171,077	\$ 19,148
TOTAL LIABILITIES	\$ 22,229	\$ 167,996	\$ 171,077	\$ 19,148
<b>Township Motor Fuel Tax</b>				
ASSETS				
Cash and investments	\$ 705,946	\$ 1,187,459	\$ 1,147,327	\$ 746,078
Accounts receivable	95,158	9,747	-	104,905
Accrued interest receivable	1,842	-	741	1,101
TOTAL ASSETS	\$ 802,946	\$ 1,197,206	\$ 1,148,068	\$ 852,084
LIABILITIES				
Due to others	\$ 802,946	\$ 1,197,206	\$ 1,148,068	\$ 852,084
TOTAL LIABILITIES	\$ 802,946	\$ 1,197,206	\$ 1,148,068	\$ 852,084

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Balances December 1	Additions	Deductions	Balances November 30
<b>Regional Superintendent of Schools</b>				
ASSETS				
Cash and investments	\$ 111,096	\$ 986,769	\$ 995,710	\$ 102,155
TOTAL ASSETS	\$ 111,096	\$ 986,769	\$ 995,710	\$ 102,155
LIABILITIES				
Due to others	\$ 111,096	\$ 986,769	\$ 995,710	\$ 102,155
TOTAL LIABILITIES	\$ 111,096	\$ 986,769	\$ 995,710	\$ 102,155
<b>Nursing Home Residents' Accounts</b>				
ASSETS				
Cash and investments	\$ 39,117	\$ 103,745	\$ 99,557	\$ 43,305
TOTAL ASSETS	\$ 39,117	\$ 103,745	\$ 99,557	\$ 43,305
LIABILITIES				
Due to others	\$ 39,117	\$ 103,745	\$ 99,557	\$ 43,305
TOTAL LIABILITIES	\$ 39,117	\$ 103,745	\$ 99,557	\$ 43,305
<b>Tax Sale Redemption Account</b>				
ASSETS				
Cash and investments	\$ 241,738	\$ 1,163,987	\$ 1,308,639	\$ 97,086
TOTAL ASSETS	\$ 241,738	\$ 1,163,987	\$ 1,308,639	\$ 97,086
LIABILITIES				
Due to others	\$ 241,738	\$ 1,163,987	\$ 1,308,639	\$ 97,086
TOTAL LIABILITIES	\$ 241,738	\$ 1,163,987	\$ 1,308,639	\$ 97,086

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2005

	Balances December 1	Additions	Deductions	Balances November 30
<b>Passport Account</b>				
ASSETS				
Cash and investments	\$ 341	\$ 6,787	\$ 6,800	\$ 328
<b>TOTAL ASSETS</b>	<b>\$ 341</b>	<b>\$ 6,787</b>	<b>\$ 6,800</b>	<b>\$ 328</b>
LIABILITIES				
Due to others	\$ 341	\$ 6,787	\$ 6,800	\$ 328
<b>TOTAL LIABILITIES</b>	<b>\$ 341</b>	<b>\$ 6,787</b>	<b>\$ 6,800</b>	<b>\$ 328</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, 2005

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	\$ 344,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,761,855
Government Center	2,363,211	908,555	-	-	-	-	-	-	-	-	3,271,766
Maintenance Garage	56,980	21,812	92,626	-	-	-	-	-	-	-	171,418
County Farm	2,711	-	-	-	-	-	-	-	-	-	2,711
Legislative Center	-	-	2,887,699	10,081	-	-	-	-	-	-	2,897,780
County Board	-	-	-	-	16,596	84,351	-	-	-	-	100,947
Finance	-	-	-	-	-	84,351	-	-	-	-	84,351
Information Management Office	-	-	-	-	-	114,580	-	-	-	-	114,580
County Clerk and Recorder	-	-	-	-	-	344,669	-	-	-	-	344,669
Regional Superintendent of Schools	-	-	-	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	34,660	-	-	-	-	-	34,660
Supervisor of Assessments	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	215,762	-	-	-	-	215,762
<b>Total general government</b>	<b>2,462,374</b>	<b>930,367</b>	<b>4,358,292</b>	<b>354,497</b>	<b>51,256</b>	<b>843,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,000,499</b>
<b>PUBLIC SAFETY</b>											
Judiciary	40	102,760	2,510,000	968,755	-	-	-	-	-	-	3,581,555
Circuit Clerk	-	-	-	-	-	144,422	-	-	-	-	144,422
Jury commission	-	-	-	-	-	-	-	-	-	-	-
Sheriff	301,500	-	3,702,952	464,209	1,118,319	451,014	-	-	-	-	6,037,994
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>1,432,964</b>	<b>1,203,880</b>	<b>819,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,079,377</b>

	Land Improvement	Land	Building 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	\$ 1,587,293	\$ 1,498,931	\$ 8,177,765	\$ 1,295,107	\$ 23,169,456	\$ 320,044	\$ 38,466,765		
Waterman Garage	109,330	-	-	-	-	-	-	-	-	-	-	-	109,330
<b>Total highways and streets</b>	<b>110,014</b>	<b>-</b>	<b>2,378,238</b>	<b>39,247</b>	<b>1,587,293</b>	<b>1,498,931</b>	<b>8,177,765</b>	<b>1,295,107</b>	<b>23,169,456</b>	<b>320,044</b>	<b>38,576,095</b>		
<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	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>568,815</b>	<b>-</b>	<b>6,683,250</b>	<b>-</b>	<b>86,609</b>	<b>157,730</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,496,404</b>
<b>CULTURE AND RECREATION</b>													
Forest Preserve District	2,288,343	498,138	271,000	-	61,994	18,970	-	-	-	-	-	-	3,138,445
History Room	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>2,288,343</b>	<b>498,138</b>	<b>271,000</b>	<b>-</b>	<b>61,994</b>	<b>18,970</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,138,445</b>
<b>TOTAL</b>	<b>\$ 5,737,086</b>	<b>\$ 1,531,265</b>	<b>\$ 19,903,732</b>	<b>\$ 1,826,708</b>	<b>\$ 2,991,032</b>	<b>\$ 3,338,625</b>	<b>\$ 8,177,765</b>	<b>\$ 1,295,107</b>	<b>\$ 23,169,456</b>	<b>\$ 320,044</b>	<b>\$ 68,290,820</b>		

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, 2005

	Balances December 1	Additions and Transfers	Retirements and Transfers	Balances November 30
<b>FUNCTION AND ACTIVITY</b>				
<b>GENERAL GOVERNMENT</b>				
Administration	\$ 7,390,617	\$ 714,913	\$ -	\$ 8,105,530
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	34,564	84,748	344,669
Regional Superintendent of Schools	-	-	-	-
Treasurer	-	-	-	-
Planning	34,660	-	-	34,660
Supervisor of Assessments	-	-	-	-
Other	215,762	-	-	215,762
Total general government	8,335,770	749,477	84,748	9,000,499
<b>PUBLIC SAFETY</b>				
Judiciary	3,567,783	13,772	-	3,581,555
Circuit Clerk	144,422	-	-	144,422
Jury commission	-	-	-	-
Sheriff	5,798,551	245,443	-	6,043,994
States Attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	62,641	-	-	62,641
Court services	132,574	-	-	132,574
Public Defender	-	-	-	-
Total public safety	9,820,162	259,215	-	10,079,377
<b>HIGHWAYS AND STREETS</b>				
Highway	36,828,731	2,006,568	259,204	38,576,095
<b>HEALTH AND WELFARE</b>				
Health	6,532,541	-	-	6,532,541
Mental health	963,863	-	-	963,863
Community services	-	-	-	-
Total health and welfare	7,496,404	-	-	7,496,404
<b>CULTURE AND RECREATION</b>				
Forest Preserve District	3,075,848	81,337	18,740	3,138,445
History Room	-	-	-	-
Total culture and recreation	3,075,848	81,337	18,740	3,138,445
<b>TOTAL</b>	<b>\$ 65,556,915</b>	<b>\$ 3,096,597</b>	<b>\$ 362,692</b>	<b>\$ 68,290,820</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

November 30, 2005

	Compensated Absences	Series 1997 Public Building Commission Lease Revenue Bonds	Series 2005 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	1,507,935	2,098,750	1,788,750	5,395,435
	<u>\$ 1,507,935</u>	<u>\$ 2,098,750</u>	<u>\$ 1,788,750</u>	<u>\$ 5,395,435</u>
GENERAL LONG-TERM DEBT				
Compensated absences payable	\$ 1,507,935	\$ -	\$ -	\$ 1,507,935
Revenue bonds payable	-	2,098,750	1,788,750	3,887,500
	<u>\$ 1,507,935</u>	<u>\$ 2,098,750</u>	<u>\$ 1,788,750</u>	<u>\$ 5,395,435</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS

November 30, 2005

Fund	Cash on Hand	Deposits	Investments	Totals
<b>GENERAL</b>				
General	\$ 7,265	\$ 528,629	\$ 4,408,451	\$ 4,944,345
<b>SPECIAL REVENUE</b>				
Retirement	-	208,808	2,259,279	2,468,087
Public Building Maintenance	-	1,173,504	2,042,118	3,215,622
Public Building Administration	-	50,742	-	50,742
Micrographics	-	194,110	-	194,110
Tax Sale Automation	-	44,226	-	44,226
GIS Development	-	580,103	-	580,103
History Room	-	4,675	-	4,675
Child Support	-	24,272	-	24,272
Law Library	-	116,839	-	116,839
Court Automation	-	189,554	-	189,554
Drug Program	-	6,455	-	6,455
Documentation Storage	-	113,756	-	113,756
Court Security	-	168,129	-	168,129
Probation	-	569,902	-	569,902
Sheriff's Special Projects	-	79,370	-	79,370
Children's Waiting Room	-	1,535	-	1,535
Highway	200	283,478	1,585,305	1,868,983
Engineering	-	33,727	140,000	173,727
Aid to Bridges	-	543,618	1,150,000	1,693,618
County Motor Fuel Tax	-	130,778	1,528,800	1,659,578
Federal Highway Matching Tax	-	74,106	1,157,101	1,231,207
Health	1,200	916,565	1,813,881	2,731,646
Mental Health	100	427,031	1,263,088	1,690,219
Financial Aid	-	9,159	-	9,159
Community Services	-	44,553	-	44,553
Senior Services	-	89,462	240,816	330,278
Solid Waste Program	-	45,312	-	45,312
Tollway Access Loan	-	166,363	-	166,363
Forest Preserve District	-	197,494	390,000	587,494
Total Special Revenue	1,500	6,487,626	13,570,388	20,059,514
<b>DEBT SERVICE</b>				
Debt Service	-	552,127	-	552,127

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

November 30, 2005

Fund	Cash on Hand	Deposits	Investments	Totals
<b>CAPITAL PROJECTS</b>				
Capital Improvements Reserve	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Special Projects	-	951,139	-	951,139
County Farm	-	61,807	855,341	917,148
Bond Proceeds	-	-	-	-
Legislative Center	-	-	-	-
Opportunity	-	550,544	1,567,864	2,118,408
Asset Replacement	-	564,000	-	564,000
Total Capital Projects	-	2,127,490	3,923,205	6,050,695
<b>ENTERPRISE</b>				
Nursing Home	1,000	1,008,546	8,204,136	9,213,682
<b>INTERNAL SERVICES</b>				
Central Plant	-	674,379	-	674,379
Medical Insurance	-	528,566	-	528,566
Tort and Liability	-	231,585	2,387,071	2,618,656
Total Internal Services	-	1,434,530	2,387,071	3,821,601
<b>PERMANENT</b>				
Working Cash	-	200,000	-	200,000
<b>TRUST AND AGENCY</b>				
County Collector	-	21,736	-	21,736
Special Drainage	-	72,137	-	72,137
Treasurer's Special	-	1,508,086	-	1,508,086
Mobile Home Tax	-	49	-	49
Tax Indemnity	-	-	308,276	308,276
Tax Sale in Error	-	11,422	190,035	201,457
Circuit Clerk	-	1,957,757	95,025	2,052,782
Township Bridges	-	19,148	-	19,148
Township Motor Fuel Tax	-	11,078	735,000	746,078
Regional Superintendent of Schools	-	93,809	8,346	102,155
Nursing Home Residents' Accounts	-	43,305	-	43,305
Tax Redemption Account	-	97,086	-	97,086
Passport Account	-	328	-	328
Total Trust and Agency	-	3,835,941	1,336,682	5,172,623
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 9,765</b>	<b>\$ 16,174,889</b>	<b>\$ 33,829,933</b>	<b>\$ 50,014,587</b>

(See independent auditor's report.)

## STATISTICAL SECTION

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information displays about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have been changed over time.	181-186
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	187-190
Debt Capacity The schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	191-195
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	196-198
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	199-200

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.

DEKALB COUNTY, ILLINOIS

NET ASSETS BY COMPONENT

Last Three Fiscal Years

	2005	2004	2003
<b>GOVERNMENTAL ACTIVITIES</b>			
Invested in capital assets, net of related debt	\$ 38,437,204	\$ 38,909,193	\$ 38,490,240
Restricted			
Retirement	2,457,141	2,577,519	1,898,277
Public Building Commission	89,455	100,249	112,291
Working cash	200,000	200,000	200,270
Public safety	77,452	46,513	41,728
Health and welfare	1,971,138	1,760,336	1,674,984
Culture and recreation	322,062	191,275	198,071
Highways and streets	4,324,286	3,038,425	2,283,790
Debt service	775,877	858,407	1,866,935
Unrestricted	22,651,912	17,273,769	17,181,500
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 71,306,527</b>	<b>\$ 64,955,686</b>	<b>\$ 63,948,086</b>
<b>BUSINESS-TYPE ACTIVITIES</b>			
Invested in capital assets, net of related debt	\$ 3,921,672	\$ 3,739,033	\$ 3,752,926
Restricted			
Debt service	277,088	246,689	252,625
Unrestricted	5,539,715	5,552,730	5,569,607
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 9,738,475</b>	<b>\$ 9,538,452</b>	<b>\$ 9,575,158</b>
<b>PRIMARY GOVERNMENT</b>			
Invested in capital assets, net of related debt	\$ 42,358,876	\$ 42,648,226	\$ 42,243,166
Restricted	10,494,499	9,019,413	8,528,971
Unrestricted	28,191,627	22,826,499	22,751,107
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 81,045,002</b>	<b>\$ 74,494,138</b>	<b>\$ 73,523,244</b>

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS

Last Three Fiscal Years

	2005	2004	2003
<b>EXPENSES</b>			
Governmental activities			
General government	\$ 6,801,869	\$ 9,018,337	\$ 6,283,868
Public safety	13,275,064	12,070,205	11,079,869
Highways and streets	4,794,335	4,948,410	3,669,841
Health and welfare	7,701,639	7,343,987	6,841,230
Culture and recreation	593,708	631,019	510,481
Interest	202,864	127,226	200,640
Total governmental activities expenses	<u>33,369,479</u>	<u>34,139,184</u>	<u>28,585,929</u>
Business-type activities			
Nursing Home	10,764,615	10,099,010	9,473,201
Total business-type activities expenses	<u>10,764,615</u>	<u>10,099,010</u>	<u>9,473,201</u>
<b>TOTAL PRIMARY GOVERNMENT EXPENSES</b>	<u>\$ 44,134,094</u>	<u>\$ 44,238,194</u>	<u>\$ 38,059,130</u>
<b>PROGRAM REVENUES</b>			
Governmental activities			
Charges for services			
General government	\$ 2,365,568	\$ 1,972,840	\$ 2,259,523
Public safety	4,598,516	4,288,478	3,966,083
Highways and streets	707,840	459,245	621,457
Health and welfare	1,185,436	1,081,624	1,060,714
Culture and recreation	317,553	76,318	46,728
Operating grants and contributions	6,400,501	6,458,073	5,878,431
Capital grants and contributions	125,252	146,827	158,351
Total governmental activities program revenues	<u>15,700,666</u>	<u>14,483,405</u>	<u>13,991,287</u>
Business-type activities			
Charges for services			
Nursing Home	10,622,796	9,921,607	9,490,936
Total business-type activities program revenues	<u>10,622,796</u>	<u>9,921,607</u>	<u>9,490,936</u>
<b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES</b>	<u>\$ 26,323,462</u>	<u>\$ 24,405,012</u>	<u>\$ 23,482,223</u>
<b>NET (EXPENSES) REVENUES</b>			
Governmental activities	\$ (17,668,813)	\$ (19,655,779)	\$ (14,594,642)
Business-type activities	(141,819)	(177,403)	17,735
<b>TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES</b>	<u>\$ (17,810,632)</u>	<u>\$ (19,833,182)</u>	<u>\$ (14,576,907)</u>

DEKALB COUNTY, ILLINOIS  
CHANGE IN NET ASSETS (Continued)

Last Three Fiscal Years

	2005	2004	2003
<b>GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS</b>			
Governmental activities			
Taxes			
Property	\$ 13,935,575	\$ 13,153,315	\$ 12,562,268
Replacement	540,462	423,200	335,946
Sales	6,040,668	4,557,026	3,774,697
Income	1,230,437	1,052,022	1,016,637
Other	68,388	113,997	86,883
Investment income	620,898	395,409	397,619
Miscellaneous	631,815	340,229	321,504
Gain (loss) on sale of capital assets	-	(1,878)	691,369
Contributions	951,411	630,059	3,518,285
Total governmental activities	24,019,654	20,663,379	22,705,208
Business-type activities			
Investment income	270,835	85,639	101,237
Miscellaneous	6,334	13,758	5,503
Loss on sale of capital assets	(2,121)	(4,794)	-
Contributions	66,794	46,094	30,520
Total business-type activities	341,842	140,697	137,260
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 24,361,496</b>	<b>\$ 20,804,076</b>	<b>\$ 22,842,468</b>
<b>CHANGE IN NET ASSETS</b>			
Governmental activities	\$ 6,350,841	\$ 1,007,600	\$ 8,110,566
Business-type activities	200,023	(36,706)	154,995
<b>TOTAL PRIMARY GOVERNMENT CHANGE IN NET ASSETS</b>	<b>\$ 6,550,864</b>	<b>\$ 970,894</b>	<b>\$ 8,265,561</b>

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<b>GENERAL FUND</b>										
Reserved	\$ 187,943	\$ 237,100	\$ 334,208	\$ 334,005	\$ 427,695	\$ 542,895	\$ 648,275	\$ 741,010	\$ 891,397	\$ 30,554
Unreserved	5,929,242	3,495,924	2,310,599	2,581,230	3,434,300	3,643,168	5,062,846	4,390,047	3,915,649	3,486,870
<b>TOTAL GENERAL FUND</b>	<b>\$ 6,117,185</b>	<b>\$ 3,733,024</b>	<b>\$ 2,644,807</b>	<b>\$ 2,915,235</b>	<b>\$ 3,861,995</b>	<b>\$ 4,186,063</b>	<b>\$ 5,711,121</b>	<b>\$ 5,131,057</b>	<b>\$ 4,807,046</b>	<b>\$ 3,517,424</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>										
Reserved	\$ 14,545,952	\$ 13,508,073	\$ 3,225,103	\$ 3,846,618	\$ 3,373,881	\$ 2,960,715	\$ 766,999	\$ 367,304	\$ 40,722	\$ 2,802
Unreserved, reported in										
Special Revenue Funds										
Retirement	-	-	1,898,277	11,601,476	11,562,825	12,436,296	-	-	-	-
Public Building Maintenance	2,764,364	746,722	-	-	-	-	-	-	-	-
Highway and Streets	-	-	1,487,890	-	-	-	-	-	-	-
Health and Welfare	-	-	2,692,121	-	-	-	-	-	-	-
Tollway Access Loan	(1,940,637)	(2,174,265)	-	-	-	-	-	-	-	-
Other Governmental Funds	2,554,189	2,103,798	6,600,900	-	-	-	-	-	-	-
Debt Service Funds	552,127	-	-	-	-	-	-	-	(24,760)	(25,189)
Capital Project Funds	6,020,710	5,414,753	3,450,503	2,906,828	3,905,429	4,412,157	5,173,228	7,185,013	9,111,587	9,453,036
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b>\$ 24,496,705</b>	<b>\$ 19,599,081</b>	<b>\$ 20,067,537</b>	<b>\$ 18,354,922</b>	<b>\$ 18,842,135</b>	<b>\$ 19,809,168</b>	<b>\$ 17,164,691</b>	<b>\$ 17,486,278</b>	<b>\$ 18,034,590</b>	<b>\$ 17,331,227</b>

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<b>REVENUES</b>										
<b>Taxes</b>										
Property	\$ 14,355,845	\$ 13,627,958	\$ 12,831,268	\$ 11,388,447	\$ 10,654,062	\$ 10,072,999	\$ 9,726,758	\$ 9,163,038	\$ 8,380,175	\$ 7,744,371
Replacement	540,461	423,200	335,946	355,285	440,465	482,345	449,891	436,570	410,777	369,821
Inheritance	35,098	80,557	52,580	29,644	66,410	114,100	149,791	92,204	34,311	120,768
Mobile home	2,823	9,759	13,046	9,089	8,899	8,820	-	9,039	9,097	10,051
Sales (.01)	381,663	438,242	381,734	1,460,643	294,164	1,318,442	266,206	1,111,406	650,153	373,008
Sales (.0025)	4,073,725	2,855,805	2,408,768	1,946,780	2,650,986	1,422,938	2,241,765	1,235,065	1,245,295	1,318,287
Photo processing	-	-	-	18,490	33,899	33,204	31,545	31,445	30,205	28,491
Local use	186,045	172,715	145,976	149,102	171,437	192,872	173,388	151,311	143,847	132,221
State income	1,230,437	1,052,022	1,016,637	1,091,077	1,176,164	1,183,853	1,095,179	1,094,486	1,018,595	942,189
Games	1,290	1,374	-	-	-	-	-	-	-	-
Interest on property tax	17,697	-	-	-	-	-	-	-	-	19,568
Penalties on property tax	174,890	-	-	-	-	-	-	-	-	102,074
Penalties on delinquent property tax	-	-	-	-	-	-	-	-	-	857
Licenses and permits	556,601	509,081	465,380	447,825	443,257	504,784	396,015	395,087	353,520	387,011
Intergovernmental	7,750,480	7,376,606	6,531,412	7,138,813	6,134,453	6,492,195	5,405,444	4,256,293	4,455,970	4,619,198
Charges for services	6,819,269	5,683,424	5,609,521	4,322,666	4,339,755	4,129,533	3,848,993	3,605,543	2,499,029	2,422,885
Fines and forfeits	966,410	891,094	944,644	861,526	912,072	896,111	753,987	519,019	467,722	403,484
Investment income	652,053	395,409	397,619	499,035	1,213,496	1,328,964	1,132,842	1,273,052	1,194,390	1,080,117
Miscellaneous	453,423	1,007,593	950,828	524,338	335,593	522,783	463,321	376,540	344,075	4,483,825
<b>Total revenues</b>	<b>38,198,210</b>	<b>34,524,839</b>	<b>32,085,359</b>	<b>30,242,760</b>	<b>28,875,112</b>	<b>28,703,943</b>	<b>26,135,125</b>	<b>23,750,098</b>	<b>21,237,161</b>	<b>24,558,226</b>
<b>EXPENDITURES</b>										
General government	6,486,682	8,104,981	6,019,936	5,771,257	7,257,768	7,293,227	6,537,706	6,481,009	4,965,645	4,925,216
Public safety	12,832,471	11,865,884	11,215,976	10,158,400	8,018,496	7,151,250	6,646,539	6,181,405	5,838,231	5,857,199
Highways and streets	4,214,160	4,440,432	4,382,208	4,965,649	4,983,398	3,561,434	4,429,253	3,132,849	3,727,579	5,238,107
Health and welfare	7,351,812	7,223,777	6,861,620	6,483,056	5,399,337	4,776,220	4,205,775	3,938,659	3,772,241	3,522,309
Culture and recreation	608,094	535,284	445,216	1,665,078	442,274	365,326	499,076	367,312	421,363	420,407
Debt service										
Principal	255,000	595,000	500,000	450,000	415,000	385,000	365,000	325,000	235,000	-
Interest	114,758	6,550	81,072	55,425	77,155	93,517	109,077	134,008	155,158	162,053
Other charges	300	-	-	-	-	-	-	-	800	-
Capital outlay	895,133	1,151,575	1,460,399	2,349,486	3,611,535	4,150,271	3,097,497	2,872,440	1,156,096	2,284,884
<b>Total expenditures</b>	<b>32,758,410</b>	<b>33,923,483</b>	<b>30,966,427</b>	<b>31,898,351</b>	<b>30,204,963</b>	<b>27,776,245</b>	<b>25,889,923</b>	<b>23,432,682</b>	<b>20,272,113</b>	<b>22,410,175</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>5,439,800</b>	<b>601,356</b>	<b>1,118,932</b>	<b>(1,655,591)</b>	<b>(1,329,851)</b>	<b>927,698</b>	<b>245,203</b>	<b>317,416</b>	<b>965,048</b>	<b>2,148,051</b>

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	\$ 1,455,257	\$ 1,949,143	\$ 1,514,678	\$ 1,967,707	\$ 1,773,884	\$ 4,381,414	\$ 1,645,218	\$ 3,412,427	\$ 2,106,880	\$ 2,142,883
Transfers (out)	(1,455,257)	(1,949,143)	(2,351,678)	(1,933,310)	(1,735,134)	(4,252,905)	(1,528,718)	(6,530,927)	(2,027,880)	(1,950,883)
Bonds issued	1,788,750	-	-	838,320	-	-	-	2,803,537	-	-
Premium (discount) on bonds issued	53,235	-	-	(843,939)	-	-	-	-	-	-
Sale of capital assets	-	18,405	692,958	124,261	-	-	-	-	-	-

Total other financing sources (uses) 1,841,985 18,405 (144,042) 153,039 38,750 128,509 116,500 (304,963) 79,000 192,000

NET CHANGE IN FUND BALANCES \$ 7,281,785 \$ 619,761 \$ 974,890 \$ (1,502,552) \$ (1,291,101) \$ 1,056,207 \$ 361,702 \$ 12,453 \$ 1,044,048 \$ 2,340,051

DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	1.15%	1.84%	1.97%	1.71%	1.85%	2.03%	2.08%	2.23%	2.04%	0.81%
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Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	New Property	Ag Land Property	Residential Property	Commercial Property	Industrial Property	Railroad Property	Total Taxable Assessed Value	Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
1995	\$ 27,494,684	\$ 168,354,611	\$ 583,407,868	\$ 165,041,994	\$ 36,139,053	\$ 2,047,991	\$ 954,991,517	0.8221	\$ 2,864,974,551	33.3333%
1996	25,346,268	167,972,359	628,854,120	172,210,981	37,671,960	3,822,787	1,010,532,207	0.8171	3,031,596,621	33.3333%
1997	28,359,782	169,781,790	668,678,583	190,118,535	37,208,912	3,701,151	1,069,488,971	0.8354	3,208,466,913	33.3333%
1998	30,339,808	183,194,341	702,284,388	199,553,408	44,217,515	4,123,378	1,133,173,030	0.8343	3,399,519,090	33.3333%
1999	34,614,123	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	1,186,265,246	0.8497	3,558,795,738	33.3333%
2000	42,738,580	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046	1,249,858,572	0.8531	3,749,575,716	33.3333%
2001	34,358,084	191,626,485	820,157,802	242,661,679	54,004,976	4,593,494	1,313,044,436	0.8672	3,939,133,308	33.3333%
2002	36,610,746	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136	1,375,430,314	0.8669	4,126,290,942	33.3333%
2003	1,463,872,794	179,372,123	962,959,707	260,825,393	55,901,734	4,813,837	1,463,872,794	0.8573	4,391,618,382	33.3333%
2004	60,470,056	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	1,534,517,472	0.8679	4,603,552,416	33.3333%

Data Source

Office of the County Supervisor of Assessments

Note: Property in the County is reassessed every four years. Property is assessed at 33% of actual value.

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
<b>TAX RATES</b>										
DeKalb County	0.8212	0.8171	0.8345	0.8343	0.8520	0.8531	0.8672	0.8669	0.8573	0.8679
DeKalb County Forest Preserve District	0.0280	0.0279	0.0276	0.0274	0.0270	0.0274	0.0278	0.0277	0.0274	0.0276
	0.8492	0.8450	0.8621	0.8617	0.8790	0.8805	0.8950	0.8946	0.8847	0.8955
Townships	13.5628	13.7798	13.8159	13.5826	13.0101	13.6995	13.7830	12.7981	13.1857	13.7582
Cities and Villages	11.3915	11.6152	13.0185	11.9476	12.7732	12.5619	12.4969	12.8630	10.6337	10.9763
Fire Protection Districts	4.6810	5.0872	5.9610	5.3425	5.5490	5.4805	5.6210	5.7058	5.9788	6.5193
Park Districts	1.5537	1.9067	1.8932	2.0777	2.9050	2.2160	2.1653	2.0899	2.0346	2.0390
School Districts	83.2037	84.6358	85.0228	85.3504	86.3972	81.4679	83.2096	84.7911	84.7057	85.0570
Junior College Districts	2.1010	2.1398	2.7386	2.8130	2.8077	2.1256	2.2167	2.1187	2.2557	2.2967
Other Districts	0.9259	1.1867	1.2694	1.1508	1.2775	1.2490	1.2520	1.2200	1.1987	1.7393
<b>TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION</b>	<b>118.2688</b>	<b>121.1962</b>	<b>124.5815</b>	<b>123.1263</b>	<b>125.5987</b>	<b>119.6809</b>	<b>121.6395</b>	<b>122.4812</b>	<b>120.8776</b>	<b>123.2813</b>

<b>SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT</b>	<b>0.72%</b>	<b>0.70%</b>	<b>0.69%</b>	<b>0.70%</b>	<b>0.70%</b>	<b>0.74%</b>	<b>0.74%</b>	<b>0.73%</b>	<b>0.73%</b>	<b>0.73%</b>
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Data Source  
County Clerk's Records

DEKALB COUNTY, ILLINOIS  
PRINCIPAL PROPERTY TAX PAYERS

Current Fiscal Year and Nine Years Ago

Taxpayer	2005			1996		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Goodyear	\$ 8,249,263	1	0.54%	\$ 8,333,333	1	0.82%
NE DeKalb Portfolio LP (Nestle)	7,427,618	2	0.48%	4,901,087	2	0.49%
Panduit	5,846,909	3	0.38%	5,625,783	3	0.56%
3-M Company	5,530,403	4	0.36%	3,445,765	4	0.34%
DeKalb Area Retirement Center	5,527,198	5	0.36%	2,630,271	5	0.26%
Northland Plaza - Joseph Freed	5,302,363	6	0.35%	2,400,841	6	0.24%
University Village I & II	4,437,104	7	0.29%	2,079,628	7	0.21%
Dream Fund LLC	4,102,135	8	0.27%	2,288,328	8	0.23%
Ideal Industries	3,979,045	9	0.26%	2,110,664	9	0.21%
DeKalb Genetics Corp	3,457,990	10	0.23%	2,025,003	10	0.20%
	<u>\$ 53,860,028</u>		<u>3.52%</u>	<u>\$ 35,840,703</u>		<u>3.56%</u>

NOTE:  
Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the Supervisor of Assessments

DEKALB COUNTY, ILLINOIS  
PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1995	\$ 8,104,600	\$ 8,088,991	99.81%	\$ -	\$ 8,088,991	99.81%
1996	8,538,997	8,527,127	99.86%	-	8,527,127	99.86%
1997	9,228,200	9,238,463	100.11%	-	9,238,463	100.11%
1998	9,747,500	9,768,851	100.22%	-	9,768,851	100.22%
1999	10,426,983	10,402,794	99.77%	(213)	10,402,581	99.77%
2000	11,005,004	10,998,212	99.94%	3,817	11,002,029	99.97%
2001	11,750,828	11,732,336	99.84%	(466)	11,731,870	99.84%
2002	12,303,637	12,327,284	100.19%	6,540	12,333,824	100.25%
2003	12,951,761	12,957,549	100.04%	6,256	12,963,805	100.09%
2004	13,740,376	13,739,854	100.00%	4,181	13,744,035	100.03%

Data Source

Office of the County Clerk  
Office of the County Treasurer

DEKALB COUNTY, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities	Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Lease Revenue Bonds	Revenue Bonds			
1996	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000	0.001570795	\$ 36.27
1997	2,765,000	-	-	2,765,000	0.001432182	33.07
1998	2,440,000	2,950,000	8,850,000	14,240,000	0.007375865	170.33
1999	2,075,000	2,843,750	8,850,000	13,768,750	0.009440553	161.65
2000	1,690,000	2,733,750	8,520,000	12,943,750	0.005445449	145.49
2001	1,275,000	2,618,750	8,201,250	12,095,000	0.005088379	135.95
2002	840,000	2,497,500	7,856,250	11,193,750	0.004665464	124.73
2003	840,000	2,497,500	7,492,500	10,830,000	0.004260258	118.28
2004	340,000	2,371,250	7,113,750	9,825,000	0.003986405	104.48
2005	-	3,887,500	12,082,500	15,970,000	0.006239246	163.52

Data Sources

County Records

U.S. Department of Commerce - Bureau of Economic Analysis

\* See the Schedule of Demographic and Economic Statistics on page 196 for personal income and population data.

DEKALB COUNTY, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Lease Revenue Bonds*	Less: Amounts Available In Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
1996	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000	0.10%	\$ 38.50
1997	2,765,000	-	-	2,765,000	0.09%	33.43
1998	2,440,000	2,950,000	363,054	5,026,946	0.16%	60.13
1999	2,075,000	2,843,750	761,025	4,157,725	0.12%	48.81
2000	1,690,000	2,733,750	1,285,528	3,138,222	0.09%	35.27
2001	1,275,000	26,218,750	1,828,257	25,665,493	0.68%	288.48
2002	840,000	2,497,500	2,458,778	878,722	0.02%	9.79
2003	500,000	126,250	1,782,727	(1,156,477)	(0.03%)	(12.63)
2004	340,000	2,371,250	776,177	1,935,073	0.04%	20.58
2005	-	3,887,500	775,877	3,111,623	0.07%	31.86

Data Source

County Records

\* See the Schedule of Assessed Value and Actual Value of Taxable Property on page 187 for property value data.

DEKALB COUNTY, ILLINOIS  
 DIRECT AND OVERLAPPING DEBT  
 GOVERNMENTAL ACTIVITIES

November 30, 2005

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	\$ -	100.00%	\$ -
Townships	-	100.00%	-
Cities and Villages	57,136,000	90.89%	51,930,910
Park Districts	8,441,965	99.46%	8,396,378
Sanitary Districts	1,905,000	100.00%	1,905,000
School Districts	490,584,285	24.59%	120,634,676
Junior College Districts	<u>218,231,735</u>	6.15%	<u>13,421,252</u>
Total Overlapping Debt	<u>776,298,985</u>		<u>196,288,216</u>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<u><u>\$ 776,298,985</u></u>		<u><u>\$ 196,288,216</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

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Legal debt limit	\$ 27,456,006	\$ 29,052,801	\$ 30,747,808	\$ 32,578,725	\$ 34,105,126	\$ 35,933,434	\$ 37,750,028	\$ 39,543,622	\$ 42,086,343	\$ 44,117,377
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 27,456,006	\$ 29,052,801	\$ 30,747,808	\$ 32,578,725	\$ 34,105,126	\$ 35,933,434	\$ 37,750,028	\$ 39,543,622	\$ 42,086,343	\$ 44,117,377

Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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Legal debt margin calculation for fiscal 2005

Assessed value - 2004	\$ 1,534,517,472
Legal debt margin	2.875%
Debt limit	44,117,377
Debt applicable to limit	-
General obligation bonds	-
Legal debt margin	\$ 44,117,377

Data Source

Supervisor of Assessments

DEKALB COUNTY, ILLINOIS  
 PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	PBC Lease Revenue Bonds*					
	Nursing Home Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
1996	\$ 6,700,820	\$ 6,456,366	\$ 244,454	\$ -	\$ -	-
1997	7,154,562	6,681,056	473,506	-	-	-
1998	7,939,785	6,952,999	986,786	-	219,196	4.50
1999	8,162,943	7,021,848	1,141,095	318,750	449,250	1.49
2000	8,595,413	7,337,108	1,258,305	330,000	399,264	1.73
2001	9,033,930	7,802,487	1,231,443	345,000	407,576	1.64
2002	9,169,544	8,021,079	1,148,465	363,750	409,938	1.48
2003	9,597,676	8,448,515	1,149,161	379,000	392,453	1.49
2004	10,021,004	9,094,261	926,743	378,750	374,298	1.23
2005	10,899,965	9,689,362	1,210,603	397,500	452,881	1.42

Note: Details of the County's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest or depreciation.

\* This schedule includes the portion of the PBC Lease Revenue Bonds that is being repaid by the Nursing Home user fees.

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

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Fiscal Year	(1) Population	Personal Income	(4) Per Capita Personal Income	(3) Unemployment Rate	(1) Median Age	(2) School Enrollment
1996	82,703	\$ 1,818,887,079	\$ 21,993	4.3%	N/A	15,474
1997	83,602	1,921,006,756	22,978	2.9%	N/A	15,717
1998	83,602	2,033,200,640	24,320	3.5%	N/A	15,608
1999	85,176	2,126,078,136	24,961	3.4%	29.7	15,802
2000	88,969	2,318,176,264	26,056	3.3%	N/A	16,155
2001	88,969	2,312,927,093	25,997	4.5%	N/A	16,410
2002	89,743	2,300,741,291	25,637	6.9%	28.4	16,793
2003	91,561	2,382,050,976	26,016	5.9%	N/A	17,077
2004	94,041	2,464,626,528	26,208	4.9%	N/A	17,555
2005	97,665	2,559,604,320	26,208	5.3%	N/A	18,132

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

PRINCIPAL EMPLOYERS

Current and Prior Fiscal Year

2005			2004		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	8,000	Northern Illinois University	1	8,000
Kishwaukee Health System	2	1,100	Kishwaukee Health System	2	1,100
DeKalb School District	3	650	DeKalb School District	3	650
Wal-Mart Super Center	4	600	Wal-Mart Super Center	4	600
IDEAL Industries	5	450	IDEAL Industries	5	450
Sycamore School District	6	450	Sycamore School District	6	450
DeKalb County Government	7	400	DeKalb County Government	7	400
Alloyd	8	375	Alloyd	8	375
City of DeKalb	9	266	City of DeKalb	9	266
3M	10	250	3M	10	250

Data Sources

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>GENERAL GOVERNMENT</b>										
Board Members	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elected Officials	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Other employees	73.33	73.50	52.75	55.25	87.00	92.25	92.25	91.67	60.62	60.10
<b>PUBLIC SAFETY</b>										
Police Protection	34.50	35.50	60.50	68.50	40.50	42.50	42.50	50.50	82.40	87.40
Officers	38.80	38.80	38.80	35.80	36.20	35.20	34.20	38.30	38.30	39.30
Patrol Officers	14.00	14.00	14.00	14.00	15.00	16.00	17.00	19.00	19.00	20.00
	22.00	22.00	25.00	25.00	25.00	27.00	27.00	27.00	27.00	27.00
<b>HIGHWAYS AND STREETS</b>										
	21.00	21.00	21.00	24.50	24.50	25.50	25.50	25.50	25.50	25.50
<b>HEALTH AND WELFARE</b>										
Health Dept	66.93	70.66	70.76	71.93	74.95	82.15	82.15	82.15	82.05	83.05
Rehab and Nursing Center	174.33	173.33	144.30	144.30	145.60	146.40	146.40	150.28	151.37	153.23
Other employees	3.83	2.50	2.50	5.00	5.50	1.60	1.60	2.00	5.20	5.20
<b>CULTURE AND RECREATION</b>										
Park Personnel	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
History Room	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30	0.30

Data Source

DeKalb County Budget Book and Annual Financial Report

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>GENERAL GOVERNMENT</b>										
Number of registered voters	44,825	47,373	44,672	47,874	47,688	47,633	49,765	46,238	56,404	53,224
Number of property parcels	N/A	N/A	N/A	33,276	33,095	33,913	34,764	36,298	37,871	39,630
Number of tax bills mailed	N/A	N/A	N/A	N/A	31,595	33,095	33,914	34,764	34,997	35,060
Birth certificates	913	908	959	873	966	1,020	875	827	974	955
Death certificates	619	582	575	750	700	671	700	634	740	769
Marriage licences	523	581	552	625	588	611	531	512	541	561
<b>PUBLIC SAFETY</b>										
Police										
Jail bookings	N/A	N/A	N/A	2,475	2,872	2,844	2,865	2,966	N/A	2,900
Burglary	49	46	41	42	47	55	47	60	56	50
Civil process	5,573	4,702	5,149	4,426	4,528	4,861	4,718	5,528	5,731	6,214
Traffic fatalities	10	9	13	15	10	13	11	14	11	17
Dispatched calls - communications	8,719	8,947	9,054	10,013	10,868	11,602	12,975	22,327	29,767	32,647
DUI arrests	86	118	161	179	161	160	251	329	345	302
States Attorney										
Criminal felonies	439	427	534	606	761	692	621	638	794	762
Criminal misdemeanors	1,462	1,699	1,780	1,808	1,916	2,125	1,966	2,146	1,842	1,990
DUI	392	427	555	515	514	637	735	795	792	792
<b>HIGHWAYS</b>										
Right-of-way miles moved	N/A	392								
Snow plow hours	N/A	N/A	N/A	N/A	N/A	N/A	2,935	4,958	4,296	3,932
<b>HEALTH AND WELFARE</b>										
Community services										
Emergency services - total persons	791	1,252	883	950	811	1,028	1,090	975	882	916
Emergency services - total households	387	580	419	464	427	479	529	496	448	450
<b>CULTURE AND RECREATION</b>										
Joiner History Room	724	904	1,879	2,280	2,230	2,142	2,510	2,589	2,600	2,703
Volunteer hours	321	274	768	724	422	444	535	568	590	717
Visitors										

Data Source

Various County Departments

N/A - Information not available

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<b>GENERAL GOVERNMENT</b>										
Area (square miles)	648	648	648	648	648	648	648	648	648	648
<b>PUBLIC SAFETY</b>										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
K-9 Units	3	2	2	2	2	3	2	3	2	2
<b>HIGHWAYS</b>										
Miles of roads (County)	197.60	198.97	198.59	198.59	201.00	201.00	192.00	192.00	190.19	190.19
Number of traffic signals	N/A	16	16	16						
Number of bridges	45	45	45	45	45	45	45	45	45	45
Number of signs	N/A	2,290								
<b>CULTURE AND RECREATION</b>										
Number of parks	12	12	12	12	13	13	14	14	14	14
Number of park acres	803	812	812	828	837	837	1,130	1,130	1,130	1,130

Data Source

Various County Departments

N/A - Information not available