

DEKALB COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Year Ended
November 30, 2006

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, 2006

LEGISLATIVE

Ruth Ann Tobias, Chairman

Dennis Sands, Vice-Chairman

Sharon Holmes, Clerk

Marlene Allen

Larry Anderson

Jerry Augsburger

Sally DeFauw

Eileen Dubin

Vince R. Faivre

Julia Fauci

Julia Fullerton

John Gudmunson

Michael Haines

Patricia LaVigne

Sue Leifheit

Howard J. Lyle

Jeffery Metzger, Sr

Richard Osborne

Robert Rosemier

Stephen A. Slack

Roger Steimel

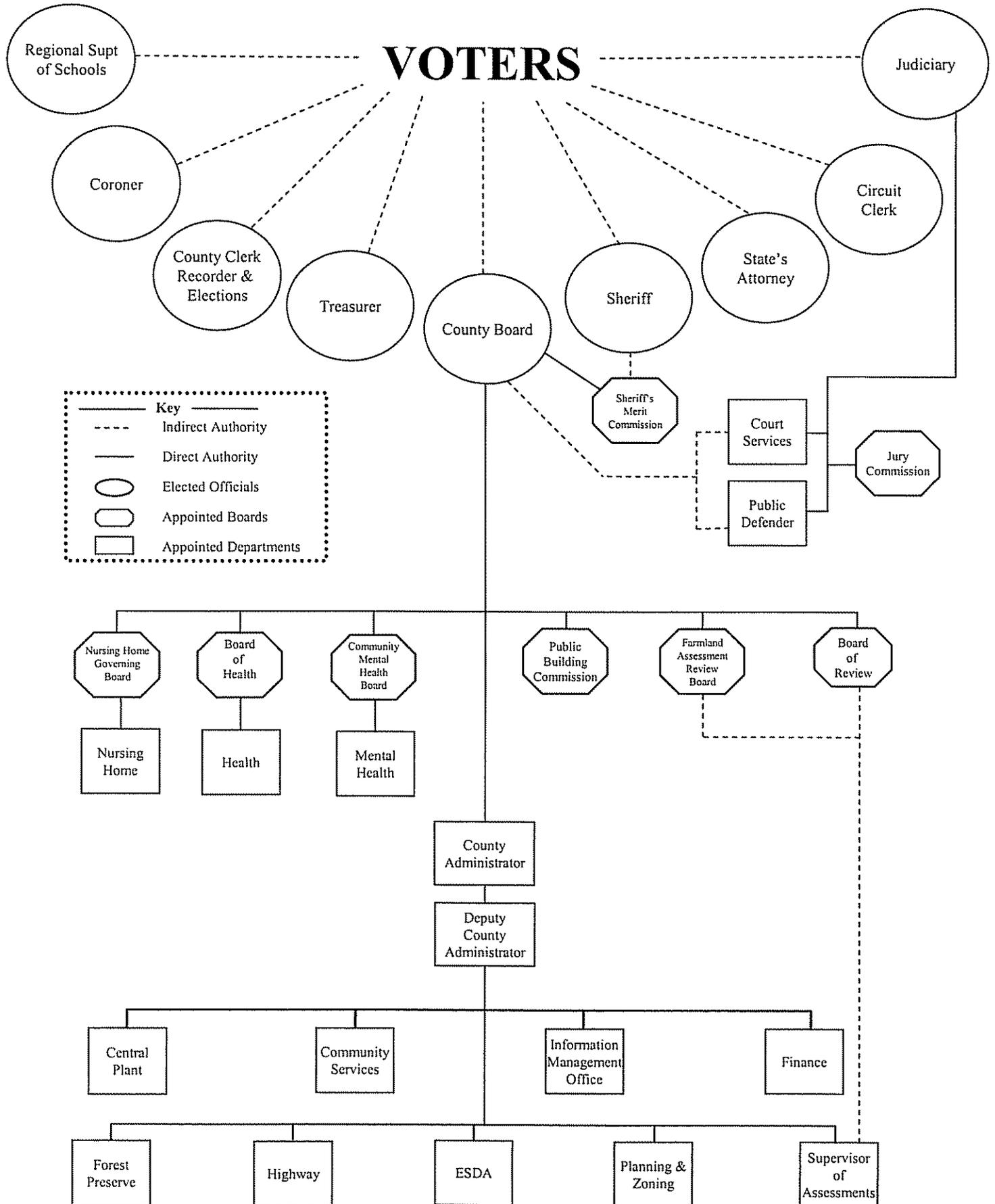
Paulette Tolene

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, 2005

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.



President

Executive Director



DeKalb County Finance Office

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March 15, 2007

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended November 30, 2006, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with DeKalb County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds of DeKalb County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. We encourage readers to consider the information presented here along with additional information included in the Management Discussion and Analysis.

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

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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 95,500. 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 internal controls 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 2005 equalized assessed valuation (EAV) of \$1,699,140,609, 68% is residential, 21% is commercial/industrial and 10% 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 is 1.5 million square feet and Target Corporation's projection that included up to 500 employees when the facility became fully operational in mid-2006 has been met and exceeded as the end of 2006 shows Target Corporation employing 600 people. 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, in 2006 the County completed a large project on Peace Road from Rt. 64 to Wirsing Road. This included widening from 2 to 5 lanes which increased the lane miles by four miles and resurfaced 6.7 miles. The total job cost was \$2,078,112. In addition the County completed two large construction projects. Malta Road resurfacing from Rt. 38 to Route 64 at a cost of \$475,892 and a storm sewer that was constructed from Rt. 64 to south of Fox Bend Road at a cost of \$370,203. Right of way purchases on Glidden Road were \$90,385 for a total of 3.3 acres.

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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 2006.

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. During 2006 a package liquor store was opened next to Portillo's. Menard's continues to market adjacent land to other retailers. 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. The largest and newly remodeled building that Monsanto owned has been purchased by Northern Illinois University for additional classroom facilities. An additional smaller building has also been purchased by NIU to hold their printing operations. 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 Big Lots discount store.

Overall, the economic outlook in DeKalb County is good. Unemployment rates have gone down in the past year and are 4% in the County. This is slightly lower than the state average of 4.1%. 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

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 during Fiscal Year 2003. The fourth year of GASB 34 will require the County to show comparative

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data from 2005 to 2006 in the Management Discussion and Analysis letter.

The development of the previous nursing home site with retail stores has provided additional revenues for the County. The City of DeKalb and DeKalb County agreed to share the sales tax revenues on this property for a period of 20 years. 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.

The issue of the amount of parking available was a growing concern 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. During 2006 the lots were completed with lighting and landscaping and have proved to be essential as the County continues to grow. DeKalb County staff and residents reporting for jury duty or needing to conduct business with the County have been pleased with the 119 additional parking sites.

The opening of the new Alzheimer's Unit called County View Square was accomplished by the DeKalb County Rehab and Nursing Center in September of 2005. During 2006 the Country View Square population was always at capacity. This fact confirms that there is a great need for the care of patients that are afflicted by this debilitating disease. 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 project continued during 2006 with major reconfiguration of the Circuit Clerk's offices located on the first level of the Courthouse. Painting of the offices, new shelving, new customer countertop and new furniture was installed. This created additional workspace as well as better efficiency in the office. A children's waiting room with puzzles, games and books was opened in the Courthouse at the end of 2005 to help citizens with childcare when parents must appear in court.

Replacement of the boiler in the Administration Building on the Sycamore Campus was also completed during 2006.

An Help America Vote Act (HAVA) Grant was received by the County Clerk during 2006. These dollars were spent on the purchase of voting equipment and training of election judges on the new equipment. Dollars were also spent for installing the disability accessible voting equipment.

In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2006 for workers compensation and excess liability. By assuming risk, the County has been able to keep its tax levy lower than normal over the last several years for the Tort and Liability Insurance Fund. At the same time, the County has built a retained balance for potential claims that fall below the aggregate loss policies. That retained balance, in a period of nineteen years for which this self-insured philosophy has been in place, has gone from a negative balance to over \$2,251,000 for the 2006 fiscal year. It is anticipated that the tax levy

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for insurance policies and claims should be able to remain relatively constant. Property insurance is purchased on all buildings continuing through 2006. The County now purchases Health insurance and Life insurance. 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 developed 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. The RPC will continue to serve as a clearing house for 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 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 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%. The Veterans Assistance Commission not only gives emergency assistance to veterans but also helps them to complete forms and applications to get assistance from agencies that are set up by the Federal government for veterans.

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

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parking lots and shelters was continued in 2006. 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 by condemnation. The referendum was held at 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. The referendum passed with a margin of 52%. The Forest Preserve had borrowed \$323,000, in a no interest loan, from the County to help with the purchase of the land in 2003. The Forest Preserve paid \$100,000 of this loan in 2005 and the remainder was paid in 2006.

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 County Board decided, with the passing of the 2006 budget, to again place a half-cent Public Safety Sales Tax referendum on the ballot for November of 2006. This referendum was defeated by a margin of 57%. 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.

During October of 2005 the Chief Judge of DeKalb County appointed a Special Court Administrator to help create a Drug Court planning committee to set up a Drug Court in DeKalb County. The planning committee had

Citizens of DeKalb County
March 15, 2007

representatives from the County offices of Court Services, Public Defender, Mental Health Board, State's Attorney, Judicial and the Sheriff's Office. They met every week for one year. The Drug Court started operations on October 1, 2006. This felony court works with non-violent addicted felons who must plead guilty and admit addiction. This is a highly structured supervised program that at a minimum lasts 14 months. The State of Illinois passed two statutes to allow fines to be collected on guilty traffic violations and guilty felony pleas to help provide funding for the Drug Court. These monies pay salary costs as well as treatment providers of counseling and intervention specialists. The Special Court Administrator is writing a request for a Federal Drug Court Implementation Grant that must be submitted by March 6, 2007. The Drug Court will provide another means of keeping non-violent offenders out of the County Jail that will in turn help with overcrowding issues that continue through 2006.

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) 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 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 did approve the preliminary application in January 2006. During 2006 the partners involved in this endeavor were kept very busy with legal and procedural matters. The beginning of February 2007 seems to have brought most of these issues to completion. The zoning is completed and building permit approval is on schedule to happen on or before March 20, 2007. Environmental Protection Agency (EPA) permits for water and sewer are expected on or before May 15, 2007. The finance team will now begin to get the financing in place for the construction of the Supportive Living Facility.

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

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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 external financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the separately issued Single Audit Report.

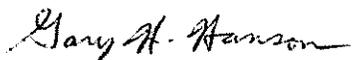
Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DeKalb County for its comprehensive annual financial report for the fiscal year ended November 30, 2005. The Certificate of Achievement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

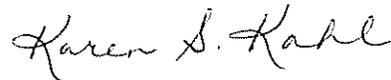
Acknowledgments. The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the efficient and dedicated services of the Finance Office staff and the excellent cooperation received from all County departments. We would like to also thank the County Board Chairman, 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 accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of DeKalb County, Illinois, as of and for the year ended November 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of DeKalb County, Illinois, as of November 30, 2006, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 23, 2007, 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.

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, 2007

A handwritten signature in black ink, appearing to read "A. M. Z. P.", is positioned to the right of the typed text.

**DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

NOVEMBER 30, 2006

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, 2006. 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. Governmental Activities

The assets of the governmental activities of the County exceeded its liabilities at the close of the fiscal year by \$79.5 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 \$164 million or 11%.

B. Business Type Activities

The only business type activity that the County has is the 190 skilled bed Rehab and Nursing Center. The increase in net assets in 2006 was approximately \$343,000. The Rehab and Nursing Center is reporting total net assets of \$9.9 million in 2006 compared to \$10.4 million in 2005. Fiscal Year 2006 also marks the ninth straight year that the facility has operated without any property tax or other subsidy from other County funds. During 2004 the Rehab and Nursing 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

On June 1, 2005, the Public Building Commission (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 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 Public 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 41 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, and Health Fund and Mental 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 claims 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 individual fiduciary fund financial statements can be found on pages 182-188 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 32.

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 101-107 of this report.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds, and internal service funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 108 through 120 of this report.

III. Financial Analysis of the County as a Whole

In accordance with GASB Statement No. 34, the County is required to present a comparative analysis of government-wide information. 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		Total Primary	
	Activities		Activities		Government	
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
<u>Assets:</u>						
Current and Other Assets	62,443,038	52,261,734	13,690,738	12,990,329	76,133,776	65,252,063
Capital Assets	<u>44,506,783</u>	<u>42,464,704</u>	<u>9,960,022</u>	<u>10,466,053</u>	<u>54,466,805</u>	<u>52,930,757</u>
Total Assets	<u>106,949,821</u>	<u>94,726,438</u>	<u>23,650,760</u>	<u>23,456,382</u>	<u>130,600,581</u>	<u>118,182,820</u>
<u>Liabilities:</u>						
Long-Term Liabilities	5,295,163	5,553,077	11,597,265	12,495,229	16,892,428	18,048,306
Other Liabilities	<u>22,101,134</u>	<u>17,866,834</u>	<u>1,971,279</u>	<u>1,222,678</u>	<u>24,072,413</u>	<u>19,089,512</u>
Total Liabilities	<u>27,396,297</u>	<u>23,419,911</u>	<u>1,356,844</u>	<u>13,717,907</u>	<u>40,964,841</u>	<u>37,137,818</u>
<u>Net Assets:</u>						
Invested in Capital Assets						
Net of Debt	40,765,533	38,437,204	3,817,089	3,921,672	44,582,622	42,358,876
Restricted	13,744,754	10,217,411	240,854	277,088	13,985,608	10,494,499
Unrestricted	<u>25,043,237</u>	<u>22,651,912</u>	<u>6,024,273</u>	<u>5,539,715</u>	<u>31,067,510</u>	<u>28,191,627</u>
Total Net Assets	<u>79,553,524</u>	<u>71,306,527</u>	<u>10,082,216</u>	<u>9,738,475</u>	<u>89,635,740</u>	<u>81,045,002</u>

The County's combined net assets increased from \$81 million during 2005 to \$89.6 million during 2006. The majority of the increase is from governmental activities with the business type activities showing an increase of \$343,000. 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 17 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:

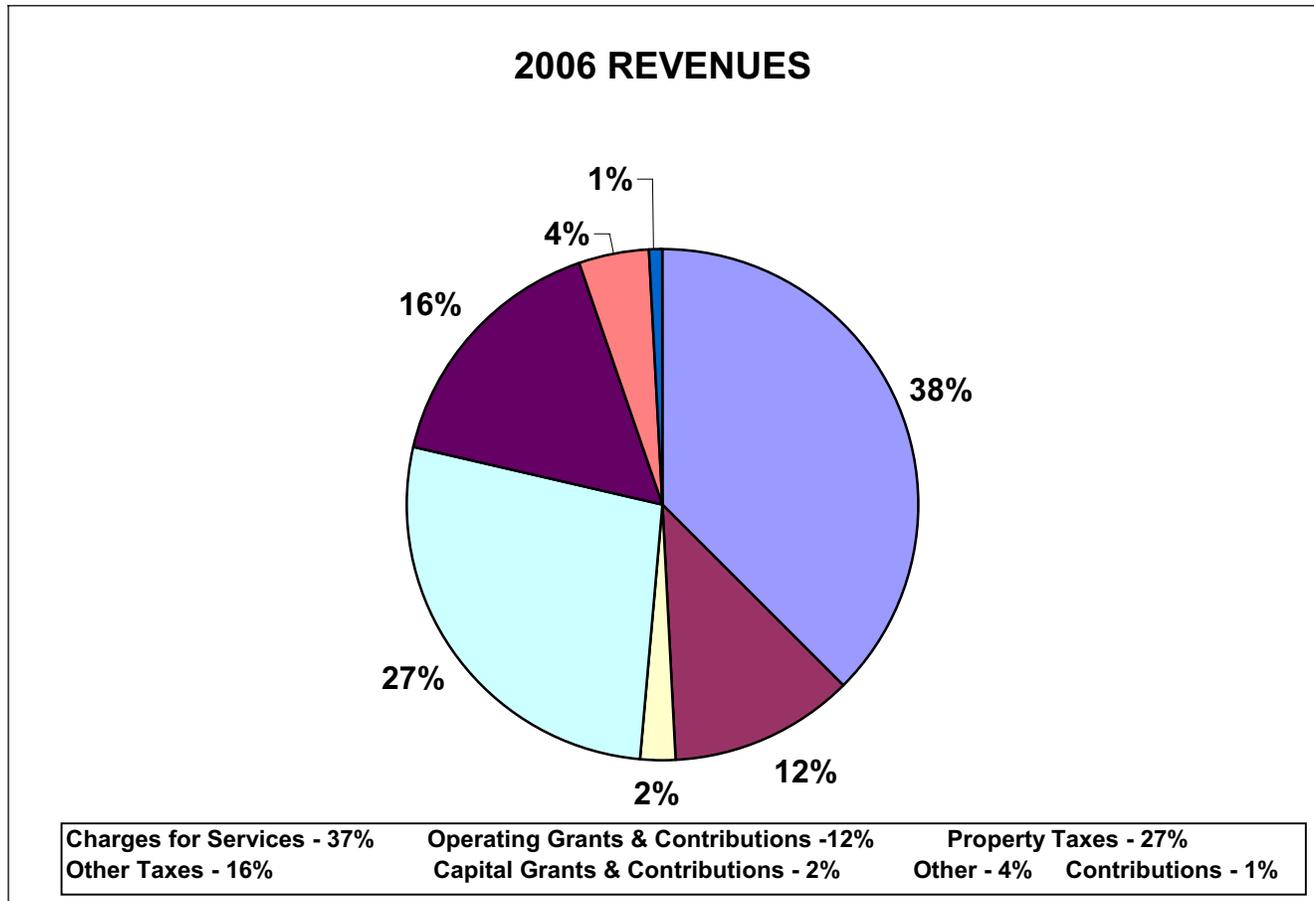
**Table 2
Changes in Net Assets
For the Fiscal Year Ended November 30, 2006**

	Governmental		Business Type		Total Primary	
	Activities		Activities		Government	
Revenues	2006	2005	2006	2005	2006	2005
Program Revenues:						
Charges to Services	9,245,825	9,174,913	11,584,838	10,625,392	20,830,663	19,800,305
Operating Grants and Contributions	6,638,966	6,400,501	0	0	6,638,966	6,400,501
Capital Grants and Contributions	1,222,700	125,252	0	0	1,222,700	125,252
General Revenues:						
Property Taxes	15,193,509	13,935,575	0	0	15,193,509	13,935,575
Other Taxes	8,868,672	7,811,567	0	0	8,968,672	7,811,567
Other	2,029,941	1,321,101	394,608	275,048	2,424,419	1,596,149
Contributions	<u>380,714</u>	<u>951,411</u>	<u>74,535</u>	<u>64,198</u>	<u>455,249</u>	<u>1,015,609</u>
Total Revenues	<u>43,680,197</u>	<u>39,720,320</u>	<u>12,053,981</u>	<u>10,964,638</u>	<u>55,734,178</u>	<u>50,684,958</u>
Expenses						
General Government	7,913,071	6,801,869	0	0	7,913,071	6,801,869
Public Safety	13,983,617	13,275,064	0	0	13,983,617	13,275,064
Highways and Streets	4,869,907	4,794,335	0	0	4,869,907	4,794,335
Health and Welfare	7,915,061	7,701,639	11,710,240	10,764,615	19,615,301	18,466,254
Culture and Recreation	491,038	593,708	0	0	491,038	593,708
Interest on Long Term Debt	<u>260,506</u>	<u>202,864</u>	<u>0</u>	<u>0</u>	<u>260,506</u>	<u>202,864</u>
Total Expenses	<u>35,433,200</u>	<u>33,369,479</u>	<u>11,710,240</u>	<u>10,764,615</u>	<u>47,143,440</u>	<u>44,134,094</u>
Change in Net Assets	<u>8,246,997</u>	<u>6,350,841</u>	<u>343,741</u>	<u>200,023</u>	<u>8,590,738</u>	<u>6,550,864</u>

The increase in 2006 change of net assets of \$2 million was a combination of capital grants and sales tax and property tax revenue increases. Please reference Governmental Revenues and Governmental Expenses below for further information.

2. Governmental Revenues

The following graph summarizes the County revenue activities:



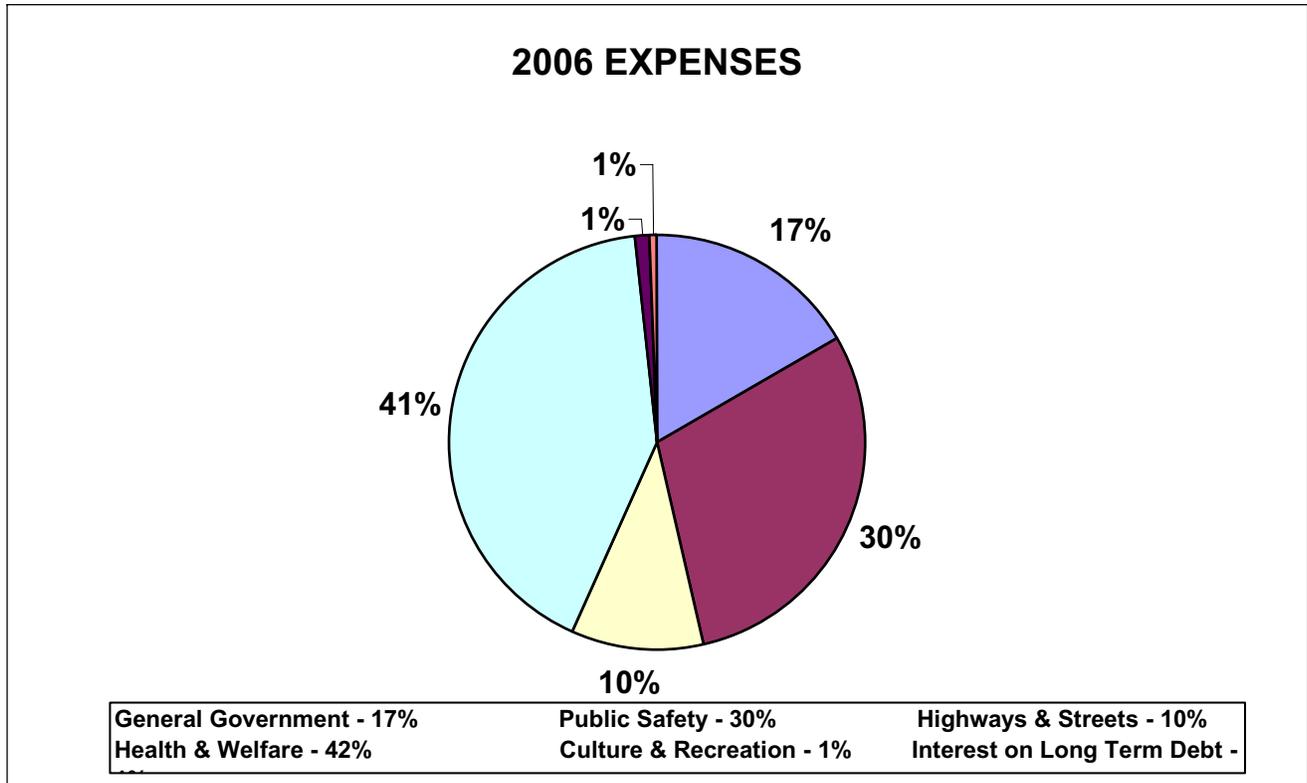
For the fiscal year ended November 30, 2006, revenues totaled \$55.7 million. Revenues from the County's largest source of revenues of \$20.8 million come from the Charges for Services revenue. These dollars are generated from several areas of the County. The DeKalb County Rehab and Nursing Center is the largest generator of Charges for Services Revenue for the County. The charges for services for 2006 for the Nursing Center were \$11.5 million compared with last years \$10.8 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 2005 to 2006 was 16% and is reflective of a growing population needing more services. The County's Property Tax Rate decreased from .867 per \$100 in Equalized Assessed Valuation from levy year 2005 to .855 per \$100 in Equalized Assessed Valuation in 2006 levy year. This reduction in the rate was the result of the Equalized Assessed Valuation increasing by \$164 million.

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 2006 were \$4.59 million compared with 2005 that were \$4.2 million. This increase was created by the sharing of taxes through the intergovernmental agreement and additional stores opening in these shopping areas as well as County residents staying closer to home to shop with the higher gasoline prices. 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 related to Health Services. 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 2005 and 2006 the County's income tax revenues increased by approximately \$94,585. This increase reflects the continued upturn in the national economic situation. Other revenue sources include operating grants and contributions that include state salary reimbursements for assistant states attorneys, probation officers and a partial year for the state salary reimbursement for the Public Defender.

3. Governmental Expenses

The following graph summarizes the County expense activities:



DeKalb County's expenses amounted to a total of \$47 million in 2006 increasing by \$3 million from 2005. Health and Welfare expenses, the largest for the County relate to the Department of Public Health and the DeKalb County Rehab and Nursing Center, which is the County's only Business-Type Activity. The Rehab and Nursing Center charges for services expenses during 2006 were \$11.7 million compared with the 2005 expense of \$10.7 million. Public Safety expenses, the next largest for the County at 30%, 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 2005 to 2006 was \$700,000. Part of the increase in expenses during 2006 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 reported in the transmittal letter the County Board did make the decision to put before the voters in November of 2006 a referendum to update, remodel and provide additional staff to house inmates. This referendum was defeated by 56%.

IV. Financial Analysis of the County's Funds

As of November 30, 2006 the governmental funds had a combined fund balance total of \$36,073,100 with \$21,951,448 being unreserved. The unreserved amount of fund balance is broken down with \$9,130,696 in the General Fund, \$3,182,654 in the Public Building Maintenance Fund and \$9,638,098 in Other Governmental Funds that includes Capital Projects. The 2006 governmental funds balance reflects a \$5.4 million increase over the prior year. The General Fund increase of \$3.1 million is unanticipated sales tax revenues. The General Fund Balance of \$9,257,219 is 53% of the total General Fund Expenses of \$17,723,132 or 190 days of operating funds. The Opportunity Fund balance increase of \$750,000 is sales tax revenue that is shared with the City of DeKalb. The Engineering Fund, County Motor Fuel Fund and the Federal Highway Matching Fund were all lower at the end of 2006. These funds were expended in the main project completed during 2006 on Peace Road of widening, and paving and finishing storm sewer work next to the road. The Highway Department fund stayed within \$5,000 from 2005 to 2006. The Asset Replacement Fund that accumulates dollars for replacing vehicles and major software had an increase of \$483,000 in 2006 compared with an increase in 2005 of \$365,000. The Forest Preserve had a fund balance increase in 2006 of a little over \$100,000. This 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 \$1,460,760 on all governmental fund types for the year ended November 30, 2006. Compared with \$891,733 in the year ended November 30, 2005. This reflects a \$556,000 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, 2006**

	Original Budget		Amended Budget		Actual
REVENUES					
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>
Total Revenues	<u>16,930,500</u>		<u>16,930,500</u>		<u>18,772,189</u>
EXPENDITURES AND TRANSFERS					
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>
Total Expenditures and Transfers	<u>17,431,000</u>		<u>17,436,000</u>		<u>16,388,028</u>
Change in Fund Balance	<u>(127,500)</u>		<u>(500,500)</u>		<u>2,384,161</u>

As can be seen above, revenues exceeded the budget by \$2,384,161. This is attributable to the increase in sales tax revenues of \$1,475,000. Intergovernmental grant dollars were over by \$450,000 due to the large capital grant that the Elections department received to purchase new voting equipment that would be handicap accessible. The Sheriff's Communications Department, and the State's Attorney Department were under expended during 2006 due to positions not being filled or turnover of staff in those offices. The Coroner's office was also without an administrative aide for a few months due to retirement not filling the position right away.

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of November 30, 2006:

**Table 4
Capital Assets
As of November 30, 2006**

	Governmental		Business Type		Total	
	Activities		Activities			
	2006	2005	2006	2005	2006	2005
Land & Land Right of Way	7,122,548	7,032,193	0	0	7,122,548	7,032,193
Buildings	22,340,068	21,730,440	12,170,529	12,176,529	34,516,597	33,906,969
Land Improvements	1,644,718	1,531,265	587,786	562,732	2,232,594	2,093,997
Vehicles	3,216,574	3,015,734	0	0	3,216,574	3,015,734
Furniture & Fixtures	0	0	835,596	842,899	835,596	842,899
Equipment	3,634,642	3,429,363	720,416	682,967	4,355,058	4,112,330
Infrastructure	32,513,359	31,667,265	0	0	32,513,359	31,667,265
Construction in Progress	2,078,113	0	0	19,673	2,078,113	19,673
Less:						
Accumulated Depreciation	<u>(28,043,239)</u>	<u>(25,941,556)</u>	<u>(4,405,902)</u>	<u>(3,818,747)</u>	<u>(3,818,747)</u>	<u>(31,667,265)</u>
Total	44,506,783	42,464,704	9,960,022	10,466,053	54,466,805	52,930,757

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$54.4 million dollars (net of accumulated depreciation). This represents an increase of \$1.53 million from the November 30, 2005 amount of \$52.9 million. \$610,000 of this is an increase in the Buildings for Governmental Activities. Infrastructure also increased by \$840,000. Major capital assets events during 2006 included the following:

1. One large road construction project was completed in the County at a total cost of \$475,000 for resurfacing Malta Road from Rt. 64 to Rt. 38
2. During 2006 the County continued the improvements to Peace Road by adding lanes and repaving many miles of the road at a cost of \$2,078,100
3. The Highway department also did construction of a storm sewer project that was completed at a cost of \$475,900.

4. The County Sycamore Campus continued the renovation and reconfiguration of the 100 year-old historic courthouse during 2006. Major reconfiguration of the Circuit Clerk’s office was done with painting, new furniture, shelving and a new countertop installed. The restoration costs were \$137,000 and created more workspace as well as better efficiency.
5. Replacement of the boiler in the Administration Building on the Sycamore Campus was also replaced during 2006.

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

VII. Long-Term Debt

As of November 30, 2006, the County had a total of \$15.5 million in bonded indebtedness outstanding. An original bond issue of \$11.8 million sold in 1997 by the DeKalb County Public Building Commission for the construction of a new Health Facility, now has \$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 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 Rehab and Nursing Center to pay this abatement.

Additional information on the County’s long-term debt can be found in Note 5.

**Table 5
Bonded Indebtedness
As of November 30, 2006**

	Governmental		Business Type		Totals	
	Activities		Activities			
	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>	<u>2006</u>	<u>2005</u>
General Obligation Bonds	0	0	0	0	0	0
1997 Lease Revenue Bonds	2,098,750	2,238,750	6,296,250	6,717,250	8,395,000	8,956,000
2005 Lease Revenue Bonds	<u>1,788,750</u>	<u>1,788,750</u>	<u>5,366,250</u>	<u>5,366,250</u>	<u>7,155,000</u>	<u>7,155,000</u>
Total	<u>3,887,500</u>	<u>4,027,500</u>	<u>11,662,500</u>	<u>12,083,500</u>	<u>15,550,000</u>	<u>15,550,000</u>

Under the current state statutes, DeKalb County's general obligation bonded debt issuances are subject to a legal limitation based on 2.875 percent of total assessed value of real and personal property. That would allow the County to currently incur debt up to \$48,850,293. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. As of November 30, 2006 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 \$164 million dollars from the previous year for a total of \$1,699,140,609. 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 64% 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 2007 financial year is well underway. The next budget to be developed will be the FY 2008 budget. It will be discussed in the early fall of 2007 for the fiscal year beginning December 1, 2007. 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 agreed to take this public safety tax of one half of one percent back to the voters in November of 2006. This referendum was defeated by 56%. 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 and pension costs for all employees will continue to be a major budget concern. There was no premium increase in health insurance rates in 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, 2006

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 40,726,727	\$ 2,555,702	\$ 43,282,429
Receivables, net of allowance where applicable			
Property taxes	17,483,000	-	17,483,000
Accounts	3,301,555	2,715,323	6,016,878
Accrued interest	108,997	6,366	115,363
Other	61,642	-	61,642
Prepaid expenses	250,543	75,893	326,436
Inventory	-	11,784	11,784
Due from other governments	277,057	-	277,057
Restricted assets			
Cash and investments	80,285	240,854	321,139
Cash with paying agent	198,968	596,903	795,871
Cash with escrow agent	1,839,855	5,519,567	7,359,422
Deferred charges	20,689	62,066	82,755
Advances to (from) other funds	(1,906,280)	1,906,280	-
Capital assets			
Not depreciated	9,200,661	45,507	9,246,168
Depreciated (net of accumulated depreciation)	35,306,122	9,914,515	45,220,637
Total assets	106,949,821	23,650,760	130,600,581
LIABILITIES			
Accounts payable	2,973,020	645,264	3,618,284
Accrued payroll	617,105	308,424	925,529
Accrued interest payable	87,639	262,918	350,557
Retainage payable	99,295	-	99,295
Claims payable	253,303	89,179	342,482
Flexible benefits payable	8,690	-	8,690
Deferred property taxes	17,483,000	-	17,483,000
Unearned revenue	355,760	-	355,760
Due to others	27,626	-	27,626
Unamortized bond premium	44,363	133,088	177,451
Noncurrent liabilities			
Due within one year	151,333	532,406	683,739
Due in more than one year	5,295,163	11,597,265	16,892,428
Total liabilities	27,396,297	13,568,544	40,964,841
NET ASSETS			
Invested in capital assets, net of related debt	40,765,533	3,817,089	44,582,622
Restricted for			
Retirement	2,254,244	-	2,254,244
Community foundation	19,227	-	19,227
Land cash	9,988	-	9,988
Wetland mitigation	109,778	-	109,778
Specific purpose	37,703	-	37,703
Working cash	200,000	-	200,000
Debt service	80,285	240,854	321,139
Highways and streets	5,628,427	-	5,628,427
Employee retirement	10,975	-	10,975
Health and welfare	5,394,127	-	5,394,127
Unrestricted	25,043,237	6,024,273	31,067,510
TOTAL NET ASSETS	\$ 79,553,524	\$ 10,082,216	\$ 89,635,740

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2006

FUNCTIONS/PROGRAMS	Program Revenues			
	Expenses	Charges for Services	Operating Grants	Capital Grants
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 7,913,071	\$ 2,313,348	\$ 387,570	\$ 649,598
Public safety	13,983,617	4,905,680	701,474	116,502
Highways and streets	4,869,907	653,625	1,605,338	398,216
Health and welfare	7,915,061	1,250,735	3,944,584	-
Culture and recreation	491,038	122,437	-	58,384
Interest	260,506	-	-	-
Total governmental activities	35,433,200	9,245,825	6,638,966	1,222,700
Business-Type Activities				
Nursing home	11,710,240	11,584,838	-	-
Total business-type activities	11,710,240	11,584,838	-	-
TOTAL PRIMARY GOVERNMENT	\$ 47,143,440	\$ 20,830,663	\$ 6,638,966	\$ 1,222,700

	Net (Expense) Revenue and Change in Net Assets Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (4,562,555)	\$ -	\$ (4,562,555)
	(8,259,961)	-	(8,259,961)
	(2,212,728)	-	(2,212,728)
	(2,719,742)	-	(2,719,742)
	(310,217)	-	(310,217)
	(260,506)	-	(260,506)
	<u>(18,325,709)</u>	<u>-</u>	<u>(18,325,709)</u>
	-	(125,402)	(125,402)
	-	(125,402)	(125,402)
	<u>(18,325,709)</u>	<u>(125,402)</u>	<u>(18,451,111)</u>
General revenues			
Taxes			
Property	15,193,509	-	15,193,509
Replacement	587,681	-	587,681
Sales	7,055,969	-	7,055,969
Income	1,325,022	-	1,325,022
Other	324,360	-	324,360
Investment income	1,463,760	391,419	1,855,179
Miscellaneous	241,691	3,189	244,880
Contributions	380,714	74,535	455,249
Total	<u>26,572,706</u>	<u>469,143</u>	<u>27,041,849</u>
CHANGE IN NET ASSETS	8,246,997	343,741	8,590,738
NET ASSETS, DECEMBER 1	<u>71,306,527</u>	<u>9,738,475</u>	<u>81,045,002</u>
NET ASSETS, NOVEMBER 30	<u>\$ 79,553,524</u>	<u>\$ 10,082,216</u>	<u>\$ 89,635,740</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

November 30, 2006

	General	Public Building Maintenance	Health	Mental Health	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 8,404,528	\$ 1,566,468	\$ 2,963,009	\$ 1,925,882	\$ 21,367,455	\$ 36,227,342
Receivables						
Property taxes	6,645,000	2,125,000	440,000	1,990,000	5,508,000	16,708,000
Accounts	1,919,228	875	534,478	7,084	781,083	3,242,748
Accrued interest	11,441	13,546	5,761	3,517	53,955	88,220
Other	57,439	-	-	-	4,203	61,642
Prepaid items	126,523	-	87,037	480	23,655	237,695
Due from other funds	150,000	53,971	1,000	-	87,479	292,450
Due from other governments	137,891	-	69,166	-	70,000	277,057
Restricted assets						
Cash and investments	-	80,285	-	-	-	80,285
Cash with paying agent	-	198,968	-	-	-	198,968
Cash with escrow agent	-	1,839,855	-	-	-	1,839,855
TOTAL ASSETS	\$ 17,452,050	\$ 5,878,968	\$ 4,100,451	\$ 3,926,963	\$ 27,895,830	\$ 59,254,262

LIABILITIES AND FUND BALANCES

	General	Public Building Maintenance	Health	Mental Health	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES						
Accounts payable	\$ 674,171	\$ 238,529	\$ 181,905	\$ 68,226	\$ 1,625,654	\$ 2,788,485
Accrued payroll	403,877	-	116,905	3,434	79,090	603,306
Interest payable	-	87,639	-	-	-	87,639
Retainage payable	-	18,611	-	16,157	64,527	99,295
Deferred property taxes	6,645,000	2,125,000	440,000	1,990,000	5,508,000	16,708,000
Other deferred revenues	443,157	-	52,739	-	25,935	521,831
Due to others	27,626	-	-	-	-	27,626
Due to other funds	1,000	-	-	-	291,450	292,450
Advances from other funds	-	-	-	-	1,906,280	1,906,280
Revenue bonds payable	-	146,250	-	-	-	146,250
Total liabilities	8,194,831	2,616,029	791,549	2,077,817	9,500,936	23,181,162
FUND BALANCES						
Reserved for prepaid items	126,523	-	87,037	480	23,655	237,695
Reserved for notes receivable	-	-	-	-	4,203	4,203
Reserved for retirement	-	-	-	-	2,254,244	2,254,244
Reserved for cash flow	-	-	-	-	135,000	135,000
Reserved for community foundation	-	-	-	-	19,227	19,227
Reserved for land cash	-	-	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	-	-	109,778	109,778
Reserved for specific purpose	-	-	-	-	37,703	37,703
Reserved for working cash	-	-	-	-	200,000	200,000
Reserved for advances to other funds	-	80,285	-	-	-	80,285
Reserved for debt service	-	-	-	-	5,628,427	5,628,427
Reserved for highways and streets	-	-	-	-	10,975	10,975
Reserved for employee retirement	-	-	3,221,865	1,848,666	323,596	5,394,127
Reserved for health and welfare	-	-	-	-	-	-
Unreserved						
Undesignated						
General Fund	9,130,696	-	-	-	-	9,130,696
Special Revenue Funds	-	3,182,654	-	-	2,958,298	6,140,952
Capital Projects Funds	-	-	-	-	6,133,923	6,133,923
Debt Service Fund	-	-	-	-	545,877	545,877
Total fund balances	9,257,219	3,262,939	3,308,902	1,849,146	18,394,894	36,073,100
TOTAL LIABILITIES AND FUND BALANCES	\$ 17,452,050	\$ 5,878,968	\$ 4,100,451	\$ 3,926,963	\$ 27,895,830	\$ 59,254,262

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, 2006

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 36,073,100
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds</p>	
Capital assets	44,506,783
Less capital assets of internal service funds included below	(68,548)
<p>Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds</p>	443,158
<p>Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds</p>	
Bonds payable	(3,741,250)
Compensated absences payable	(1,558,996)
Less compensated absences of internal service funds reported below	25,416
Unamortized bond premium	(44,363)
Deferred charges	20,689
<p>The net assets of the internal service funds are included in the governmental activities in the statement of net assets</p>	<u>3,897,535</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 79,553,524</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2006

	General	Public Building Maintenance	Health	Mental Health	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 14,023,748	\$ 2,066,727	\$ 387,314	\$ 1,810,094	\$ 5,487,298	\$ 23,775,181
Licenses and permits	188,445	-	326,027	-	92,759	607,231
Intergovernmental	1,711,530	-	3,878,993	-	3,062,764	8,653,287
Charges for services	4,246,987	427,032	645,799	-	1,554,343	6,874,161
Fines and forfeits	919,433	-	-	-	73,666	993,099
Investment income	479,701	92,128	118,649	69,693	703,589	1,463,760
Miscellaneous	224,511	52,665	15,787	201	119,644	412,808
Total revenues	21,794,355	2,638,552	5,372,569	1,879,988	11,094,063	42,779,527
EXPENDITURES						
Current						
General government	4,625,482	2,464,558	-	-	442,320	7,532,360
Public safety	13,097,650	-	-	-	1,056,191	14,153,841
Highways and streets	-	-	-	-	6,456,696	6,456,696
Health and welfare	-	-	5,304,116	1,719,964	860,066	7,884,146
Culture and recreation	-	-	-	-	551,021	551,021
Debt service	-	324,843	-	-	84,280	409,123
Capital outlay	-	-	-	-	336,015	336,015
Total expenditures	17,723,132	2,789,401	5,304,116	1,719,964	9,786,589	37,323,202
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,071,223	(150,849)	68,453	160,024	1,307,474	5,456,325

	General	Public Building Maintenance	Health	Mental Health	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 91,811	\$ 557,061	\$ 343,384	\$ -	\$ 1,591,584	\$ 2,583,840
Transfers (out)	(1,023,000)	-	(205,000)	-	(1,355,840)	(2,583,840)
Total other financing sources (uses)	(931,189)	557,061	138,384	-	235,744	-
NET CHANGE IN FUND BALANCES	3,140,034	406,212	206,837	160,024	1,543,218	5,456,325
FUND BALANCES, DECEMBER 1	6,117,185	2,856,727	3,102,065	1,689,122	16,851,676	30,616,775
FUND BALANCES, NOVEMBER 30	\$ 9,257,219	\$ 3,262,939	\$ 3,308,902	\$ 1,849,146	\$ 18,394,894	\$ 36,073,100

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, 2006

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 5,456,325
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	3,911,085
Contributions of capital assets are reported only in the statement of activities	380,714
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	148,617
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	(2,267,390)
Increase in long-term compensated absences	(51,829)
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	(18,783)
Charges for services	(35,260)
The change in net assets of certain activities of internal service funds is reported with governmental activities	<u>723,518</u>
CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 8,246,997</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS
PROPRIETARY FUNDS

November 30, 2006

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
CURRENT ASSETS		
Cash and investments	\$ 2,555,702	\$ 4,499,385
Receivables		
Property taxes	-	775,000
Accounts	2,715,323	58,805
Accrued interest	6,366	20,777
Prepaid expenses	75,893	12,848
Inventory	11,784	-
Deferred charges	62,066	-
Restricted assets		
Cash and investments	240,854	-
Cash with paying agent	596,903	-
Cash with escrow agent	5,519,567	-
Total current assets	<u>11,784,458</u>	<u>5,366,815</u>
OTHER ASSETS		
Advance to other funds	<u>1,906,280</u>	-
CAPITAL ASSETS		
Not depreciated	45,507	-
Depreciated, net of accumulated depreciation	<u>9,914,515</u>	<u>68,548</u>
Total capital assets	<u>9,960,022</u>	<u>68,548</u>
Total assets	<u>23,650,760</u>	<u>5,435,363</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS (Continued)
 PROPRIETARY FUNDS

November 30, 2006

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
CURRENT LIABILITIES		
Accounts payable	\$ 645,264	\$ 184,535
Accrued payroll	308,424	13,799
Claims payable	89,179	253,303
Flexible benefit payable	-	8,690
Deferred property taxes	-	775,000
Deferred revenue	-	277,085
Compensated absences payable	93,656	5,083
Unamortized bond premium	133,088	-
Liabilities payable from restricted assets		
Interest payable	262,918	-
Revenue bonds payable	438,750	-
	<u>1,971,279</u>	<u>1,517,495</u>
NONCURRENT LIABILITIES		
Compensated absences payable	373,515	20,333
Revenue bonds payable	11,223,750	-
	<u>11,597,265</u>	<u>20,333</u>
Total noncurrent liabilities	<u>11,597,265</u>	<u>20,333</u>
Total liabilities	<u>13,568,544</u>	<u>1,537,828</u>
NET ASSETS		
Invested in capital assets, net of related debt	3,817,089	68,548
Restricted for debt service	240,854	-
Unrestricted	6,024,273	3,828,987
	<u>6,024,273</u>	<u>3,828,987</u>
TOTAL NET ASSETS	<u>\$ 10,082,216</u>	<u>\$ 3,897,535</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, 2006

	Business- Type Activities	Governmental Activities Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 11,593,819	\$ 5,611,148
OPERATING EXPENSES		
Administration	1,064,974	-
Operations	9,463,926	5,573,627
Depreciation	641,887	9,242
Total operating expenses	11,170,787	5,582,869
OPERATING INCOME	423,032	28,279
NONOPERATING REVENUES (EXPENSES)		
Property taxes	-	571,114
Investment income	391,419	124,125
Other income	3,189	-
Loss on disposal of capital assets	(8,981)	-
Interest expense	(539,453)	-
Total nonoperating revenues (expenses)	(153,826)	695,239
INCOME BEFORE CONTRIBUTIONS	269,206	723,518
CONTRIBUTIONS	74,535	-
CHANGE IN NET ASSETS	343,741	723,518
NET ASSETS, DECEMBER 1	9,738,475	3,174,017
NET ASSETS, NOVEMBER 30	\$ 10,082,216	\$ 3,897,535

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

For the Year Ended November 30, 2006

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 10,465,891	\$ -
Receipts from interfund service transactions	-	5,653,550
Payments to suppliers	(2,822,935)	(5,133,367)
Payments to employees	(7,415,402)	(498,873)
Net cash from operating activities	<u>227,554</u>	<u>21,310</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipt of general property taxes	-	571,114
Advance to other funds	200,720	-
Net cash from noncapital financing activities	<u>200,720</u>	<u>571,114</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest paid on revenue bonds	(549,534)	-
Payment on revenue bonds	(420,000)	-
Payments for capital acquisition	(162,316)	(29,798)
Net cash from capital and related financing activities	<u>(1,131,850)</u>	<u>(29,798)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of investments	10,351	-
Receipt of interest	392,569	115,158
Net cash from investing activities	<u>402,920</u>	<u>115,158</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(300,656)	677,784
CASH AND CASH EQUIVALENTS, DECEMBER 1	<u>9,213,682</u>	<u>3,821,601</u>
CASH AND CASH EQUIVALENTS, NOVEMBER 30	<u>\$ 8,913,026</u>	<u>\$ 4,499,385</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended November 30, 2006

	Business- Type	
	Activities	Governmental Activities
	Nursing Home	Internal Service Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income	\$ 423,032	\$ 28,279
Adjustments to reconcile operating income to net cash from operating activities		
Depreciation	641,887	9,242
Receipts of miscellaneous income	3,189	-
Receipts of donations	74,535	-
Effects of changes in operating assets and liabilities		
Accounts receivable	(1,199,343)	3,476
Prepaid expenses	(9,849)	3,195
Inventory	50	-
Accounts payable	260,960	72,291
Accrued payroll	33,635	(4,651)
Claims payable	(53,984)	(129,448)
Deferred revenue	(1,000)	38,926
Compensated absences payable	54,442	-
NET CASH FROM OPERATING ACTIVITIES	\$ 227,554	\$ 21,310

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS
STATEMENT OF FIDUCIARY NET ASSETS

November 30, 2006

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 4,483,880
Receivables	
Accounts	93,663
Accrued interest	<u>1,670</u>
TOTAL ASSETS	<u>\$ 4,579,213</u>
LIABILITIES	
Due to others	<u>4,579,213</u>
TOTAL LIABILITIES	<u>\$ 4,579,213</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

November 30, 2006

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 Mental Health Fund accounts for revenues and expenditures associated with providing mental health services to the citizens of 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 which do not have a measurement focus). 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/unearned revenue on its financial statements. Deferred/unearned revenues arise when a potential revenue does not meet both the “measurable” and “available” or “earned” criteria for recognition in the current period. Deferred/unearned 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/unearned 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.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

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:

<u>Assets</u>	<u>Years</u>
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, 2006 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. 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. None of the County's net assets are restricted as a result of enabling legislation adopted by the County. 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.

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, 2006.

b. Investments

The following table presents the investments and maturities of the County's debt securities as of November 30, 2006:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less than 1	1-5	6-10
U.S. Treasury Obligations	\$ 7,359,422	\$ 152,054	\$ 7,207,368	\$ -
Mutual Funds	3,744,557	3,744,557	-	-
Illinois Funds	69	69	-	-

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.

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). Illinois Funds is rated AAA by Standard and Poor's. The bond mutual fund is rated AAA by Moody's.

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 2005 attached as an enforceable lien on January 1, 2005, 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, 2006, and were payable in two installments on or about June 1, 2006 and September 1, 2006. 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 2006 tax levy has been recorded as a receivable and deferred revenue on the financial statements.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2006 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 5,737,086	\$ -	\$ -	\$ 5,737,086
Land right of way	1,295,107	90,355	-	1,385,462
Construction in progress	-	2,078,113	-	2,078,113
Total capital assets not being depreciated	7,032,193	2,168,468	-	9,200,661
Capital assets being depreciated				
Land improvements	1,531,265	113,453	-	1,644,718
Buildings and improvements	21,730,440	609,628	-	22,340,068
Vehicles	3,015,734	343,640	142,800	3,216,574
Equipment	3,429,363	241,084	35,805	3,634,642
Infrastructure	31,667,265	846,094	-	32,513,359
Total capital assets being depreciated	61,374,067	2,153,899	178,605	63,349,361
Less accumulated depreciation for				
Land improvements	481,682	78,416	-	560,098
Buildings and improvements	8,449,544	567,013	-	9,016,557
Vehicles	1,698,723	325,154	139,982	1,883,895
Equipment	2,065,759	172,219	34,967	2,203,011
Infrastructure	13,245,848	1,133,830	-	14,379,678
Total accumulated depreciation	25,941,556	2,276,632	174,949	28,043,239
Total capital assets being depreciated, net	35,432,511	(122,733)	3,656	35,306,122
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	\$42,464,704	\$ 2,045,735	\$ 3,656	\$44,506,783
	Beginning Balance	Increases	Decreases	Ending Balance
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ 19,673	\$ 27,186	\$ 1,352	\$ 45,507
Total capital assets not being depreciated	19,673	27,186	1,352	45,507
Capital assets being depreciated				
Improvements	562,732	25,144	-	587,876
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	842,899	27,792	35,095	835,596
Equipment	682,967	74,566	37,117	720,416
Total capital assets being depreciated	14,265,127	127,502	72,212	14,320,417

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
BUSINESS-TYPE ACTIVITIES (Continued)				
Less accumulated depreciation for				
Improvements	\$ 60,425	\$ 46,903	\$ -	\$ 107,328
Buildings	2,759,914	485,184	-	3,245,098
Furniture and fixtures	460,341	71,871	21,158	511,054
Equipment	538,067	37,929	33,574	542,422
Total accumulated depreciation	3,818,747	641,887	54,732	4,405,902
 Total capital assets being depreciated, net	10,446,380	(514,385)	17,480	9,914,515
 BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 10,466,053</u>	<u>\$ (487,199)</u>	<u>\$ 18,832</u>	<u>\$ 9,960,022</u>

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

GOVERNMENTAL ACTIVITIES

General government	\$ 237,868
Public safety	388,747
Health and welfare	191,822
Culture and recreation	40,540
Highway and streets	1,417,655

TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES \$ 2,276,632

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	\$ 1,525,577	\$ 51,829	\$ 18,410	\$ 1,558,996	\$ 5,083
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	2,238,750	-	140,000	2,098,750	146,250
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	1,788,750	-	-	1,788,750	-
 TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 5,553,077</u>	<u>\$ 51,829</u>	<u>\$ 158,410</u>	<u>\$ 5,446,496</u>	<u>\$ 151,333</u>

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

	Balances December 1	Additions	Reductions	Balances November 30	Current Portion
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 412,729	\$ 54,442	\$ -	\$ 467,171	\$ 93,656
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	6,716,250	-	420,000	6,296,250	438,750
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	5,366,250	-	-	5,366,250	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 12,495,229	\$ 54,442	\$ 420,000	\$ 12,129,671	\$ 532,406

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

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.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

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).

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
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
TOTAL	\$ 7,810,000	\$ 393,664	\$ 8,203,664	\$ 7,155,000	\$ 1,786,540	\$ 8,941,540

* Excludes principal payment due December 1, 2006 of \$545,000 which is reported as cash with paying agent and bonds payable at November 30, 2006.

** \$7,195,000 of the 1997 Lease Revenue Bonds will be called and paid from escrow on December 1, 2007.

*** Interest due on 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
2007	\$ 976,518
2008	977,385
2009	973,060
2010	972,218
2011	973,513

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

<u>Fiscal Year</u>	<u>Lease Payments</u>
2012	\$ 972,513
2013	970,313
2014	971,813
2015	967,013
2016	<u>969,656</u>
Total lease payments	9,724,002
Less interest and expenses	<u>(1,954,002)</u>
NET LEASE RECEIVABLE	<u>\$ 7,770,000</u>

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at November 30, 2006 consist of the following:

	<u>Due From</u>	<u>Due To</u>
General		
Health	\$ -	\$ 1,000
Nonmajor Governmental - Veterans Assistance	150,000	-
Health		
General	1,000	-
Nonmajor Governmental - PBC	22,571	22,571
Nonmajor Governmental - Opportunity	-	118,879
Nonmajor Governmental - Tollway Access	87,479	-
Nonmajor Governmental - PBC Lease	31,400	-
Nonmajor Governmental		
General	-	<u>150,000</u>
TOTAL	<u>\$ 292,450</u>	<u>\$ 292,450</u>

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

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

- \$150,000 due from the Veterans Assistance Fund is to give the Veterans Assistance Fund startup money until they receive their property tax money. It is expected to be repaid within 1 year.
- The due to/due from between the Opportunity Fund, the PBC Lease and the Tollway Access Fund is to distribute the 4th quarter portion of the sales tax from the City of DeKalb.

Advances from/to other funds at November 30, 2006 consisted of the following:

	Advance To	Advance From
	<u> </u>	<u> </u>
Tollway Access Loan		
Nursing Home	\$ -	\$ 1,906,280
Nursing Home		
Tollway Access Loan	<u>1,906,280</u>	<u>-</u>
TOTAL	<u>\$ 1,906,280</u>	<u>\$ 1,906,280</u>

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 2006 a payment of \$200,720 was made.

Transfers to/from other funds at November 30, 2006 consist of the following:

	Transfer From	Transfer To
	<u> </u>	<u> </u>
General		
Health	\$ 5,000	\$ 312,000
Nonmajor Governmental	86,811	711,000
Public Building Maintenance		
Health	200,000	-
Nonmajor Governmental	480,000	-

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

	Transfer From	Transfer To
Health		
General	\$ 312,000	\$ 5,000
Nonmajor Governmental	31,384	-
Public Building Maintenance	-	200,000
Nonmajor Governmental		
Health	-	31,384
General	711,000	86,811
Public Building Maintenance	-	557,061
Nonmajor Governmental	757,645	680,584
TOTAL	<u>\$ 2,583,840</u>	<u>\$ 2,583,840</u>

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

- \$711,000 - \$502,000 was made from the General Fund to the Asset Replacement Fund for the replacement of vehicles in various departments as well as the purchase of computer equipment, software, and other equipment. \$200,000 was transferred from the General Fund to the Special Projects Fund for various capital improvements. \$9,000 was transferred from the General Fund to the History Room Fund for an annual subsidy. These transfers will not be repaid.
- \$312,000 was transferred from the General Fund to the Health Department for animal control costs and FICA and IMRF expenses. This transfer will not be repaid.
- \$5,000 was transferred from the Health Fund to the General Fund for computer services. This transfer will not be repaid.
- \$200,000 was transferred from the Health Fund to the Public Building Maintenance Fund for construction of the community outreach building. This transfer will not be repaid.
- \$480,000 - \$230,000 was transferred from Debt Service to the Public Building Maintenance Fund for various projects and maintenance. \$250,000 was transferred from the Opportunity Fund to the Public Building Maintenance Fund for public safety building upgrades. These transfers will not be repaid.
- \$31,384 - \$21,384 was transferred from Senior Services to the Health Fund for working with senior citizens. \$10,000 was transferred from Solid Waste to the Health Fund for salary reimbursements. These transfers will not be repaid.

6. INTERFUND ASSETS/LIABILITIES (Continued)

- \$757,645 - \$78,000 was transferred from the Opportunity Fund to the General Fund for a two year pilot program to pay for a federal lobbyist. \$290,000 was transferred from the Opportunity Fund to the Bond Proceeds Fund for land acquisition. \$100,000 was transferred from the Opportunity Fund to the Drug Court Fund for start-up costs. \$275,000 was transferred from the County Motor Fuel Fund to the Highway Fund for equipment rental. \$9,584 was transferred from the Federal Highway Matching Fund to the Engineering Fund for engineering fees for various projects. \$77,061 was transferred from the PBC Capital Improvement Fund to the PBC Maintenance Fund for interest income earned. Other minor transfers of \$8,811 make up the rest of the transfer. 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) and the Nursing Home 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, 2005 or 2006.

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, 2006.

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, 2006.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT (Continued)

Changes in the Tort and Liability Issuance Fund and Nursing Home Fund claims payable in fiscal year 2006 and 2005 were:

Fiscal Year Ending November 30	Beginning of Fiscal Year Liability	Current-Year Claims and Changes in Estimates	Claims Paid	Balance Fiscal Year End
2005	\$ 203,561	\$ 477,666	\$ 155,313	\$ 525,914
2006	525,914	346,115	539,555	332,474

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 which is equal to the premium for the 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, 2006.

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, 2006 was 9.40% 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, 2006 was 14.73% 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, 2006 was 16.89% 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, 2004	December 31, 2004	December 31, 2004
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	26 Years, Closed	26 Years, Closed	26 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)	2004	\$ 130,945	\$ 24,951	\$ 651,248
	2005	1,165,227	24,386	757,086
	2006	1,368,876	30,301	827,705
Actual contribution	2004	\$ 130,945	\$ 24,951	\$ 651,248
	2005	1,165,227	24,386	757,086
	2006	1,368,876	30,301	827,705
Percentage of APC contributed	2004	100.00%	100.00%	100.00%
	2005	100.00%	100.00%	100.00%
	2006	100.00%	100.00%	100.00%
NPO	2004	\$ -	\$ -	\$ -
	2005	-	-	-
	2006	-	-	-

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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 12,543,000	\$ 12,584,000	\$ 14,023,748
Licenses and permits	107,900	107,900	188,445
Intergovernmental	1,223,300	1,223,300	1,711,530
Charges for services	3,980,000	3,980,000	4,246,987
Fines and forfeits	858,000	858,000	919,433
Investment income	160,000	160,000	479,701
Miscellaneous	146,300	146,300	224,511
Total revenues	19,018,500	19,059,500	21,794,355
EXPENDITURES			
General government	4,894,100	5,104,100	4,625,482
Public safety	13,470,600	13,874,600	13,097,650
Total expenditures	18,364,700	18,978,700	17,723,132
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	653,800	80,800	4,071,223
OTHER FINANCING SOURCES (USES)			
Transfers in			
Working Cash Fund	5,000	5,000	8,811
Health Fund	5,000	5,000	5,000
Opportunity Fund	120,000	120,000	78,000
Transfers (out)			
Health Fund	(312,000)	(312,000)	(312,000)
History Room Fund	(9,000)	(9,000)	(9,000)
Special Projects Fund	(704,000)	(724,000)	(702,000)
Total other financing sources (uses)	(895,000)	(915,000)	(931,189)
NET CHANGE IN FUND BALANCE	\$ (241,200)	\$ (834,200)	3,140,034
FUND BALANCE, DECEMBER 1			6,117,185
FUND BALANCE, NOVEMBER 30			\$ 9,257,219

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,070,000	\$ 2,070,000	\$ 2,066,727
Charges for services			
Reimbursement from other governments	920,000	920,000	427,032
Investment income	53,000	53,000	92,128
Miscellaneous income	52,500	52,500	52,665
	<hr/>		
Total revenues	3,095,500	3,095,500	2,638,552
<hr/>			
EXPENDITURES			
General government			
Commodities and services			
Building maintenance	2,234,000	2,234,000	2,135,774
Rent	255,000	255,000	255,000
Renewal and replacement program	300,000	300,000	300,000
Emergency services	25,500	25,500	25,417
Other	-	-	3,367
Debt service			
Interest and fiscal charges	-	-	69,843
	<hr/>		
Total expenditures	2,814,500	2,814,500	2,789,401
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	281,000	281,000	(150,849)
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	557,061
	<hr/>		
Total other financing sources (uses)	-	-	557,061
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ 281,000</u>	<u>\$ 281,000</u>	406,212
<hr/>			
FUND BALANCE, DECEMBER 1			2,856,727
<hr/>			
FUND BALANCE, NOVEMBER 30			<u>\$ 3,262,939</u>

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 384,000	\$ 388,000	\$ 387,314
Licenses and permits	323,700	323,700	326,027
Intergovernmental	3,796,700	3,796,700	3,878,993
Charges for services	662,700	662,700	645,799
Investment income	43,000	43,000	118,649
Miscellaneous	5,100	5,100	15,787
Total revenues	5,215,200	5,219,200	5,372,569
EXPENDITURES			
Health and welfare			
Salaries and benefits	4,226,800	4,211,800	3,882,471
Capital improvements	83,000	98,000	89,060
Commodities and services	1,095,400	1,095,400	1,024,765
Supplies and materials	304,500	304,500	307,820
Total expenditures	5,709,700	5,709,700	5,304,116
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(494,500)	(490,500)	68,453
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	312,000	312,000	312,000
Solid Waste Program Fund	10,000	10,000	10,000
Senior Services Fund	25,000	25,000	21,384
Transfers (out)			
General Fund	-	-	(5,000)
Community Outreach Building Fund	-	(200,000)	(200,000)
Total other financing sources (uses)	347,000	147,000	138,384
NET CHANGE IN FUND BALANCE	\$ (147,500)	\$ (343,500)	206,837
FUND BALANCE, DECEMBER 1			3,102,065
FUND BALANCE, NOVEMBER 30			\$ 3,308,902

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,812,000	\$ 1,813,000	\$ 1,810,094
Investment income	23,000	23,000	69,693
Miscellaneous	-	-	201
	<hr/>		
Total revenues	1,835,000	1,836,000	1,879,988
<hr/>			
EXPENDITURES			
Health and welfare			
Salaries and benefits	134,500	134,500	107,932
Capital improvements	58,900	193,900	166,460
Commodities and services	1,584,700	1,584,800	1,441,719
Supplies and materials	2,500	2,500	3,853
	<hr/>		
Total expenditures	1,780,600	1,915,700	1,719,964
<hr/>			
NET CHANGE IN FUND BALANCE	\$ 54,400	\$ (79,700)	160,024
<hr/>			
FUND BALANCE, DECEMBER 1			1,689,122
			<hr/>
FUND BALANCE, NOVEMBER 30			\$ 1,849,146
			<hr/>

(See independent auditor's report.)

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

November 30, 2006

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) As a Percentage of Covered Payroll (4) / (5)
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%
2006	34,890,607	35,453,971	98.41%	563,364	14,562,508	3.87%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

November 30, 2006

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
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%
2006	866,576	1,028,606	84.25%	162,030	205,712	78.77%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
SHERIFF'S LAW ENFORCEMENT PERSONNEL

November 30, 2006

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)
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%
2006	15,376,363	20,194,588	76.14%	4,818,225	4,900,561	98.32%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

November 30, 2006

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2006	1,368,876	1,368,876	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

November 30, 2006

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2006	30,301	30,301	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL

November 30, 2006

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2006	827,705	827,705	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2006

1. BUDGETS

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

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

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

2. EXCESS OF ACTUAL EXPENDITURES/EXPENSES OVER BUDGET IN INDIVIDUAL FUNDS

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

<u>Fund/Department</u>	<u>Excess Balance</u>
PBC Administration	\$ 200
Federal Highway Matching	211,849
Community Service	2,435

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - Corporate	\$ 4,285,000	\$ 4,310,000	\$ 4,316,989
Property taxes - FICA/IMRF	1,920,000	1,936,000	1,933,159
Replacement taxes	420,000	420,000	572,145
Inheritance tax	75,000	75,000	291,112
Mobile home tax	12,000	12,000	9,633
Sales tax (.01)	450,000	450,000	390,609
Sales tax (.0025)	3,900,000	3,900,000	4,972,441
Local use tax	180,000	180,000	211,390
State income tax	1,300,000	1,300,000	1,325,022
Games tax	1,000	1,000	1,248
Total taxes	12,543,000	12,584,000	14,023,748
LICENSES AND PERMITS			
Cremation permits	2,000	2,000	2,030
Beer and liquor licenses	3,000	3,000	2,250
Landfill licenses	100	100	50
Franchise fees	22,000	22,000	36,090
Building permits	80,000	80,000	147,460
Raffle permits	100	100	25
Temporary sign permits	700	700	540
Total licenses and permits	107,900	107,900	188,445
INTERGOVERNMENTAL			
Federal grants	758,000	758,000	1,178,158
State grants	465,300	465,300	533,372
Total intergovernmental	1,223,300	1,223,300	1,711,530
CHARGES FOR SERVICES			
Office fees	1,510,500	1,510,500	1,566,711
Passport fees	34,000	34,000	37,410
Marriage licenses	9,000	9,000	10,811
Revenue stamps	300,000	300,000	435,074
Copying services	44,300	44,300	51,695
GIS recording fee	305,000	305,000	310,512
Assessments	-	-	6,653
Administrative fees	-	-	729
Regional plan commission	6,500	6,500	7,000
Contract policing	45,000	45,000	42,720
Recordings	420,000	420,000	430,443
Work release	12,000	12,000	26,091

(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, 2006

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Police communications	\$ 71,400	\$ 71,400	\$ 74,980
Zoning hearing fees	13,000	13,000	11,787
Communication contracts	817,000	817,000	845,583
Jail medical fees	500	500	-
Building re-inspection	1,800	1,800	915
Police special event reimbursements	100,000	100,000	71,889
Police partnerships	275,000	275,000	287,724
Medical costs	15,000	15,000	28,260
Total charges for services	3,980,000	3,980,000	4,246,987
FINES AND FORFEITS			
Traffic fines	410,000	410,000	410,945
Criminal fines	335,000	335,000	396,757
Court system fees	60,000	60,000	60,165
Zoning violation fees	-	-	6,010
Forfeits - DUI	15,000	15,000	22,547
Bond fees	13,000	13,000	8,929
Drug fines	25,000	25,000	14,080
Total fines and forfeits	858,000	858,000	919,433
INVESTMENT INCOME	160,000	160,000	479,701
MISCELLANEOUS			
Land rentals	-	-	1,658
Building rentals	100	100	500
Telecommunications commission	50,000	50,000	45,726
E-911	23,000	23,000	23,000
Tower rental	26,500	26,500	26,450
Sale of publications	200	200	189
Prisoner - transportation	3,500	3,500	7,752
Prepaid judicial copies	1,000	1,000	775
Reimbursements	30,000	30,000	20,420
Unclaimed fees	5,000	5,000	1,209
Other miscellaneous	7,000	7,000	96,832
Total miscellaneous	146,300	146,300	224,511
TOTAL REVENUES	\$ 19,018,500	\$ 19,059,500	\$ 21,794,355

(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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information Management Office			
Charges for services			
GIS recording fee	\$ 305,000	\$ 305,000	\$ 310,512
Miscellaneous			
E-911	23,000	23,000	23,000
Total Information Management Office	328,000	328,000	333,512
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	3,000	3,000	2,250
Raffle permits	100	100	25
Landfill licenses	100	100	50
Total licenses and permits	3,200	3,200	2,325
Charges for services			
Marriage licenses	9,000	9,000	10,811
Office fees	30,000	30,000	26,440
Passport fees	34,000	34,000	37,410
Revenue stamps	300,000	300,000	435,074
Copying services	43,000	43,000	51,119
Recordings	420,000	420,000	430,443
Total charges for services	836,000	836,000	991,297
Total County Clerk and Recorder	839,200	839,200	993,622
Treasurer			
Charges for services			
Office fees	15,000	15,000	42,463
Investment income			
Interest	95,000	95,000	434,188
Interest - government	10,000	10,000	34,397
Total investment income	105,000	105,000	468,585
Total Treasurer	120,000	120,000	511,048

(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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments			
Intergovernmental			
State grant	\$ 35,000	\$ 35,000	\$ 39,689
Charges for services			
Assessments	-	-	6,654
Miscellaneous			
Other miscellaneous	2,000	2,000	210
Total Supervisor of Assessments	37,000	37,000	46,553
Elections			
Intergovernmental			
Salary reimbursements	18,000	18,000	18,125
Federal grants	405,000	405,000	653,480
Total intergovernmental	423,000	423,000	671,605
Charges for services			
Copying services	1,000	1,000	537
Total Elections	424,000	424,000	672,142
Planning and Zoning			
Licenses and permits			
Building permits	80,000	80,000	147,460
Temporary sign permits	700	700	540
Total licenses and permits	80,700	80,700	148,000
Charges for services			
Building re-inspection	1,800	1,800	915
Regional plan commission	6,500	6,500	7,000
Zoning hearing fees	13,000	13,000	11,787
Copying services	300	300	39
Total charges for services	21,600	21,600	19,741
Fines and forfeits			
Code violations	-	-	6,010

(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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and Zoning (Continued)			
Miscellaneous			
Sale of publications	\$ 200	\$ 200	\$ 189
Other miscellaneous	3,000	3,000	160
Total miscellaneous	<u>3,200</u>	<u>3,200</u>	<u>349</u>
Total Planning and Zoning	<u>105,500</u>	<u>105,500</u>	<u>174,100</u>
Other			
Taxes			
Property taxes - Corporate	4,285,000	4,310,000	4,316,989
Property taxes - FICA/IMRF	1,920,000	1,936,000	1,933,159
Replacement taxes	420,000	420,000	572,145
Inheritance tax	75,000	75,000	291,112
Mobile home tax	12,000	12,000	9,633
Sales tax (.01)	450,000	450,000	390,609
Sales tax (.0025)	3,900,000	3,900,000	4,972,441
Local use tax	180,000	180,000	211,390
State income tax	1,300,000	1,300,000	1,325,022
Games tax	1,000	1,000	1,248
Total taxes	<u>12,543,000</u>	<u>12,584,000</u>	<u>14,023,748</u>
Licenses and permits			
Franchise fees	<u>22,000</u>	<u>22,000</u>	<u>36,090</u>
Intergovernmental			
5311 VAC grant	325,000	325,000	322,261
Other grants	-	-	3,613
Total intergovernmental	<u>325,000</u>	<u>325,000</u>	<u>325,874</u>
Miscellaneous			
Land rentals	-	-	1,658
Building rentals	100	100	500
Unclaimed fees	5,000	5,000	1,209
Other miscellaneous	1,000	1,000	351
Total miscellaneous	<u>6,100</u>	<u>6,100</u>	<u>3,718</u>
Total other	<u>12,896,100</u>	<u>12,937,100</u>	<u>14,389,430</u>
Total general government	<u>14,749,800</u>	<u>14,790,800</u>	<u>17,120,407</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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Circuit Clerk			
Charges for services			
Office fees	\$ 465,000	\$ 465,000	\$ 473,966
County fees	725,000	725,000	755,646
Administration fees	-	-	729
Total charges for services	<u>1,190,000</u>	<u>1,190,000</u>	<u>1,230,341</u>
Fines and forfeits			
Traffic fines	410,000	410,000	410,945
Criminal fines	335,000	335,000	396,757
Drug fines	25,000	25,000	14,080
Total fines and forfeits	<u>770,000</u>	<u>770,000</u>	<u>821,782</u>
Investment income			
Interest	55,000	55,000	11,114
Total Circuit Clerk	<u>2,015,000</u>	<u>2,015,000</u>	<u>2,063,237</u>
Judiciary			
Fines and forfeits			
Court system fees	60,000	60,000	60,165
Miscellaneous			
Prepaid judicial copies	1,000	1,000	775
Total Judiciary	<u>61,000</u>	<u>61,000</u>	<u>60,940</u>
Court Services			
Intergovernmental			
Federal grant - operating	12,000	12,000	16,051
State grant - operating	134,000	134,000	136,395
State aid	3,000	3,000	4,875
Total intergovernmental	<u>149,000</u>	<u>149,000</u>	<u>157,321</u>
Miscellaneous			
DeKalb Community Foundation	1,000	1,000	760
Other	-	-	667
Total miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>1,427</u>
Total Court Services	<u>150,000</u>	<u>150,000</u>	<u>158,748</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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner			
Intergovernmental			
State grants	\$ -	\$ -	\$ 1,361
Licenses and permits			
Cremation permits	2,000	2,000	2,030
Charges for services			
Office fees	500	500	606
Total Coroner	2,500	2,500	3,997
Sheriff			
Intergovernmental			
COPS program	-	-	1,718
Federal operating grant	-	-	19,733
Social Security incentive program	800	800	400
State sheriff schooling	4,000	4,000	4,000
Total intergovernmental	4,800	4,800	25,851
Charges for services			
Office fees	175,000	175,000	144,983
Contract policing	45,000	45,000	42,720
Special event salary reimbursement	100,000	100,000	71,889
Police partnerships	275,000	275,000	287,724
Total charges for services	595,000	595,000	547,316
Fines and forfeits			
Forfeits - DUI	15,000	15,000	22,547
Miscellaneous			
Workman's compensation salary	-	-	47,369
Tower rental	26,500	26,500	26,450
Total miscellaneous	26,500	26,500	73,819
Total Sheriff	641,300	641,300	669,533

(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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's Communication			
Charges for services			
Police communications	\$ 71,400	\$ 71,400	\$ 74,980
Communication contracts	817,000	817,000	845,583
Total charges for services	888,400	888,400	920,563
Total Sheriff's Communication	888,400	888,400	920,563
Sheriff's Corrections			
Intergovernmental			
Social Security incentive program	500	500	1,800
State sheriff schooling	8,000	8,000	14,067
Total intergovernmental	8,500	8,500	15,867
Charges for services			
Jail medical fees	500	500	-
Work release	12,000	12,000	26,091
Medical costs	15,000	15,000	28,260
Total charges for services	27,500	27,500	54,351
Fines and forfeits			
Bond fees	13,000	13,000	8,929
Miscellaneous			
Telecommunications commission	50,000	50,000	45,726
Prisoner - transportation	3,500	3,500	7,752
Other miscellaneous	-	-	14,514
Total miscellaneous	53,500	53,500	67,992
Total Sheriff's Corrections	102,500	102,500	147,139
State's Attorney			
Intergovernmental			
Federal grant - operating	-	-	137,608
State grant - operating	169,000	169,000	141,716
State aid - IV program	93,000	93,000	106,201
State grant - victim witness	-	-	26,000
Total intergovernmental	262,000	262,000	411,525

(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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's Attorney (Continued)			
Charges for services			
Office fees	\$ 100,000	\$ 100,000	\$ 122,608
Total State's Attorney	362,000	362,000	534,133
Public Defender			
Miscellaneous			
Client reimbursement	30,000	30,000	20,420
Intergovernmental			
State reimbursement	-	-	38,743
Total Public Defender	30,000	30,000	59,163
Emergency Services			
Intergovernmental			
Federal grant - operating	16,000	16,000	23,695
Miscellaneous			
Donations	-	-	32,800
Total Emergency Services	16,000	16,000	56,495
Total public safety	4,268,700	4,268,700	4,673,948
TOTAL REVENUES	\$ 19,018,500	\$ 19,059,500	\$ 21,794,355

(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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board	\$ 353,100	\$ 363,100	\$ 356,656
Finance	521,900	521,900	483,398
County Clerk and Recorder	487,200	487,200	477,576
Regional Superintendent of Schools	84,500	84,500	81,699
Treasurer	293,000	293,000	269,053
Supervisor of Assessments	398,900	398,900	374,137
Elections	860,600	1,060,600	1,049,714
Planning and Zoning	406,500	406,500	361,439
Information Management Office	698,400	698,400	540,766
Other	894,000	894,000	693,044
Total general government	4,998,100	5,208,100	4,687,482
Less chargebacks to other funds	(104,000)	(104,000)	(62,000)
Net general government	4,894,100	5,104,100	4,625,482
PUBLIC SAFETY			
Circuit Clerk	946,700	963,700	959,706
Judiciary	426,200	426,200	402,327
Court Services	1,012,500	1,092,500	1,025,993
Jury Commission	108,500	116,500	110,673
Coroner	184,500	184,500	178,559
Sheriff	4,340,200	4,420,200	4,331,481
Sheriff's Auxiliary	11,200	11,200	6,295
Sheriff's Merit Commission	25,900	31,900	29,344
Sheriff's Communication	2,034,000	2,034,000	1,785,432
Sheriff's Corrections	2,062,900	2,262,900	2,049,476
State's Attorney	1,570,500	1,570,500	1,475,289
Public Defender	675,000	675,000	669,091
Emergency Services	102,500	115,500	103,984
Total public safety	13,500,600	13,904,600	13,127,650
Less chargebacks to other funds	(30,000)	(30,000)	(30,000)
Net public safety	13,470,600	13,874,600	13,097,650
TOTAL EXPENDITURES	\$ 18,364,700	\$ 18,978,700	\$ 17,723,132

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board			
Salaries and benefits			
Salaries	\$ 196,000	\$ 196,000	\$ 191,833
Board and commissions	55,000	55,000	57,220
Overtime	6,000	6,000	6,379
Longevity pay	1,400	1,400	1,271
Deferred compensation	7,000	7,000	6,303
FICA	21,000	21,000	18,095
IMRF	12,000	12,000	12,632
Health insurance	13,000	13,000	12,784
Life insurance	300	300	287
Unemployment insurance	300	300	528
Total salaries and benefits	<u>312,000</u>	<u>312,000</u>	<u>307,332</u>
Capital improvements			
Office furniture and small equipment	300	300	-
Computer equipment	-	-	267
Total capital improvements	<u>300</u>	<u>300</u>	<u>267</u>
Commodities and services			
Travel	15,800	25,800	22,512
Meetings	200	200	132
Memberships	6,000	6,000	5,864
Maintenance - vehicles	500	500	258
Telephone	1,600	1,600	1,228
Commercial services	-	-	41
Postage	2,600	2,600	2,847
Employee recognition	100	100	94
In-house copies	2,000	2,000	1,888
Copies - external	-	-	243
Per diem and expenses	6,000	6,000	7,154
Total commodities and services	<u>34,800</u>	<u>44,800</u>	<u>42,261</u>
Supplies and materials			
Supplies	5,800	5,800	6,684
Periodicals and subscriptions	200	200	112
Total supplies and materials	<u>6,000</u>	<u>6,000</u>	<u>6,796</u>
Total County Board	<u>\$ 353,100</u>	<u>\$ 363,100</u>	<u>\$ 356,656</u>
Finance			
Salaries and benefits			
Salaries	\$ 323,000	\$ 323,000	\$ 313,868
Overtime	6,000	6,000	3,574
Longevity pay	5,000	5,000	4,713
Deferred compensation	5,500	5,500	5,421
FICA	26,000	26,000	21,376

(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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Salaries and benefits (Continued)			
IMRF	\$ 24,000	\$ 24,000	\$ 20,407
Health insurance	59,000	59,000	60,580
Life insurance	1,200	1,200	1,006
Unemployment insurance	1,300	1,300	1,264
Total salaries and benefits	<u>451,000</u>	<u>451,000</u>	<u>432,209</u>
Capital improvements			
Office furniture and equipment	1,000	1,000	417
Computer equipment	3,800	3,800	102
Total capital improvements	<u>4,800</u>	<u>4,800</u>	<u>519</u>
Commodities and services			
Travel	6,000	6,000	1,003
School of instruction	4,000	4,000	802
Meetings - hosting	300	300	85
Public notices	300	300	34
Memberships	700	700	965
Maintenance - equipment	1,000	1,000	-
Maintenance - software	29,000	29,000	26,741
Telephone	1,000	1,000	827
Flexible benefits program	7,000	7,000	5,354
Postage	4,000	4,000	3,410
In-house copies	4,000	4,000	2,426
Commercial services	3,600	3,600	3,897
Total commodities and services	<u>60,900</u>	<u>60,900</u>	<u>45,544</u>
Supplies and materials			
Supplies	4,700	4,700	5,126
Periodicals and subscriptions	500	500	-
Total supplies and materials	<u>5,200</u>	<u>5,200</u>	<u>5,126</u>
Total Finance	<u>\$ 521,900</u>	<u>\$ 521,900</u>	<u>\$ 483,398</u>
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 303,000	\$ 303,000	\$ 301,547
Overtime	8,000	8,000	9,306
Longevity pay	7,000	7,000	6,594
Deferred compensation	1,400	1,400	1,949
FICA	25,000	25,000	22,617
IMRF	23,000	23,000	20,527
Health insurance	78,000	78,000	77,169
Life insurance	1,500	1,500	1,389
Unemployment insurance	1,500	1,500	1,583
Total salaries and benefits	<u>448,400</u>	<u>448,400</u>	<u>442,681</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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Capital improvements			
Office furniture and equipment	\$ 200	\$ 200	\$ 220
Book restoration	1,500	1,500	1,986
Total capital improvements	<u>1,700</u>	<u>1,700</u>	<u>2,206</u>
Commodities and services			
Travel	1,400	1,400	549
School of instruction	200	200	312
Public notices	100	100	-
Memberships	500	500	465
Maintenance - equipment	4,000	4,000	888
Postage	13,000	13,000	13,549
In-house copies	5,500	5,500	4,446
Vital records	1,700	1,700	1,722
Total commodities and services	<u>26,400</u>	<u>26,400</u>	<u>21,931</u>
Supplies and materials			
Supplies	10,600	10,600	10,758
Periodicals and subscriptions	100	100	-
Total supplies and materials	<u>10,700</u>	<u>10,700</u>	<u>10,758</u>
Total County Clerk and Recorder	<u>\$ 487,200</u>	<u>\$ 487,200</u>	<u>\$ 477,576</u>
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 31,000	\$ 31,000	\$ 34,227
Part-time	2,000	2,000	-
Longevity pay	1,500	1,500	1,180
FICA	2,500	2,500	2,607
IMRF	2,500	2,500	2,070
Health insurance	6,000	6,000	5,422
Life insurance	200	200	144
Unemployment insurance	300	300	244
Total salaries and benefits	<u>46,000</u>	<u>46,000</u>	<u>45,894</u>
Commodities and services			
Travel	8,000	8,000	8,389
Public notices	200	200	495
Memberships	2,000	2,000	1,780
Periodicals and subscriptions	400	400	360
Maintenance - equipment	500	500	269
Postage	2,100	2,100	1,478
Telephone	3,500	3,500	3,576
Commercial services	4,600	4,600	2,050
Data processing services	700	700	700
Rental of space	10,600	10,600	10,639
Rental of equipment	3,400	3,400	3,807
Total commodities and services	<u>36,000</u>	<u>36,000</u>	<u>33,543</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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Regional Superintendent of Schools (Continued)			
Supplies and materials			
Supplies	\$ 2,500	\$ 2,500	\$ 2,262
 Total Regional Superintendent of Schools	 \$ 84,500	 \$ 84,500	 \$ 81,699
Treasurer			
Salaries and benefits			
Salaries	\$ 176,400	\$ 176,400	\$ 172,227
Overtime	4,000	4,000	2,813
Longevity pay	2,000	2,000	1,708
Deferred compensation	2,100	2,100	2,026
FICA	14,500	14,500	13,687
IMRF	13,000	13,000	11,251
Health insurance	36,500	36,500	26,402
Life insurance	700	700	575
Unemployment insurance	800	800	800
Total salaries and benefits	250,000	250,000	231,489
Capital improvements			
Office furniture and equipment	2,100	2,100	1,843
Computer equipment	2,700	2,700	2,529
Total capital improvements	4,800	4,800	4,372
Commodities and services			
Travel	5,200	3,300	2,212
School of instruction	700	700	630
Public notices	2,500	2,500	1,681
Memberships	700	800	775
Maintenance - equipment	500	500	140
Postage	15,400	16,600	16,502
In-house copies	900	900	466
Commercial services	5,400	6,000	5,987
Data processing services	2,000	2,000	150
Total commodities and services	33,300	33,300	28,543
Supplies and materials			
Supplies	4,200	4,200	4,108
Periodicals and subscriptions	700	700	541
Total supplies and materials	4,900	4,900	4,649
 Total Treasurer	 \$ 293,000	 \$ 293,000	 \$ 269,053
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 208,000	\$ 208,000	\$ 207,090
Boards and commissions	24,500	24,500	24,200
Overtime	3,000	3,000	910

(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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Salaries and benefits (Continued)			
Longevity pay	\$ 3,000	\$ 3,000	\$ 2,683
Deferred compensation	3,000	3,000	3,813
FICA	18,500	18,500	17,550
IMRF	15,000	15,000	14,056
Health insurance	44,000	44,000	41,912
Life insurance	1,000	1,000	850
Unemployment insurance	1,000	1,000	1,522
Total salaries and benefits	<u>321,000</u>	<u>321,000</u>	<u>314,586</u>
Capital improvements			
Computer equipment	<u>3,800</u>	<u>3,800</u>	<u>3,761</u>
Commodities and services			
Travel	2,500	2,500	831
School of instruction	1,800	1,800	950
Public notices	25,000	25,000	20,194
Memberships	700	700	295
Maintenance - equipment	2,000	2,000	113
Maintenance	4,000	4,000	6,731
Postage	11,000	11,000	8,186
In-house copies	1,200	1,200	1,693
Per diem and expenses	1,000	1,000	589
Commercial services	1,500	1,500	302
Professional services	5,500	5,500	-
Software	8,500	8,500	8,909
Data processing services	2,000	2,000	1,781
Total commodities and services	<u>66,700</u>	<u>66,700</u>	<u>50,574</u>
Supplies and materials			
Supplies	6,000	6,000	4,440
Mapping supplies	700	700	442
Periodicals and subscriptions	700	700	334
Total supplies and materials	<u>7,400</u>	<u>7,400</u>	<u>5,216</u>
Total Supervisor of Assessments	<u>\$ 398,900</u>	<u>\$ 398,900</u>	<u>\$ 374,137</u>
Elections			
Salaries and benefits			
Salaries	\$ 96,000	\$ 96,000	\$ 95,567
Part-time	6,000	6,000	-
Overtime	5,000	5,000	3,505
Longevity pay	2,500	2,500	2,101
Deferred compensation	700	700	77
FICA	9,000	9,000	7,628

(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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Salaries and benefits (Continued)			
IMRF	\$ 7,500	\$ 7,500	\$ 6,927
Health insurance	19,000	19,000	23,933
Life insurance	500	500	479
Unemployment insurance	500	500	534
Total salaries and benefits	146,700	146,700	140,751
Capital improvements			
Federal grant - operating	-	-	9,407
Federal grant - capital	405,000	605,000	644,073
Total capital improvements	405,000	605,000	653,480
Commodities and services			
Travel	1,200	1,200	1,369
School of instruction	200	200	195
Public notices	7,300	7,300	7,146
Memberships	200	200	45
Maintenance - equipment	4,000	4,000	126
Postage	7,500	7,500	6,886
In-house copies	900	900	2,097
Per diem and expenses	93,700	93,700	92,135
Commercial services	165,000	165,000	120,870
Data processing services	17,900	17,900	17,600
Total commodities and services	297,900	297,900	248,469
Supplies and materials			
Supplies	11,000	11,000	7,014
Total Elections	\$ 860,600	\$ 1,060,600	\$ 1,049,714
Planning and Zoning			
Salaries and benefits			
Salaries	\$ 272,500	\$ 272,500	\$ 251,353
Overtime	300	300	347
Longevity pay	1,000	1,000	1,074
Deferred compensation	3,500	3,500	3,398
FICA	21,500	21,500	18,771
IMRF	19,500	19,500	15,463
Health insurance	42,000	42,000	34,000
Life insurance	700	700	707
Unemployment insurance	1,000	1,000	1,163
Total salaries and benefits	362,000	362,000	326,276
Capital improvements			
Office furniture and equipment	400	400	660
Computer equipment	2,300	2,300	1,964
Total capital improvements	2,700	2,700	2,624

(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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and Zoning (Continued)			
Commodities and services			
Travel	\$ 2,000	\$ 2,000	\$ 1,374
School of instruction	1,600	1,600	1,528
Meetings - hosting	-	-	98
Public notices	7,000	7,000	4,023
Memberships	1,600	1,600	1,217
Maintenance - vehicles	1,900	1,900	1,415
Maintenance - equipment	300	300	-
Postage	2,500	2,500	1,402
In-house copies	1,500	1,500	492
Telephone	1,300	1,300	1,071
Professional services	-	-	5,050
Zoning officer	14,000	14,000	9,770
Mileage - boards	400	400	288
Per diem and expenses	1,500	1,500	269
Total commodities and services	<u>35,600</u>	<u>35,600</u>	<u>27,997</u>
Supplies and materials			
Supplies	2,900	2,900	1,804
Periodicals and subscriptions	1,300	1,300	846
Fuels and lubricants	2,000	2,000	1,892
Total supplies and materials	<u>6,200</u>	<u>6,200</u>	<u>4,542</u>
Total Planning and Zoning	<u>\$ 406,500</u>	<u>\$ 406,500</u>	<u>\$ 361,439</u>
Information Management Office			
Salaries and benefits			
Salaries	\$ 491,000	\$ 491,000	\$ 385,306
Overtime	4,000	4,000	1,502
On call	3,000	3,000	1,510
Longevity pay	1,500	1,500	1,840
Deferred compensation	3,500	3,500	3,216
FICA	39,000	39,000	28,667
IMRF	35,000	35,000	26,016
Health insurance	55,000	55,000	41,834
Life insurance	1,500	1,500	1,006
Unemployment insurance	1,500	1,500	1,270
Total salaries and benefits	<u>635,000</u>	<u>635,000</u>	<u>492,167</u>
Capital improvements			
Office furniture	300	300	130
Computer equipment	6,000	6,000	5,464
Total capital improvements	<u>6,300</u>	<u>6,300</u>	<u>5,594</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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information Management Office (Continued)			
Commodities and services			
Travel	\$ 2,500	\$ 2,500	\$ 850
School of instruction	10,500	10,500	(230)
Mileage	1,000	1,000	270
Memberships	300	300	460
Maintenance - equipment	800	800	-
Maintenance - software	10,000	10,000	11,548
Maintenance	500	500	-
Postage	-	-	60
In-house copies	500	500	140
Telephone	4,000	4,000	3,150
Professional services	10,000	10,000	245
Commercial services	300	300	4,628
Internet	100	100	-
Communication	500	500	-
Software acquisition	8,000	8,000	15,392
Total commodities and services	<u>49,000</u>	<u>49,000</u>	<u>36,513</u>
Supplies and materials			
Supplies	1,800	1,800	3,826
Copies - outside	400	400	-
Technical supplies	3,000	3,000	1,837
Mapping supplies	1,500	1,500	-
Fuel	200	200	-
Periodicals and subscriptions	1,200	1,200	829
Total supplies and materials	<u>8,100</u>	<u>8,100</u>	<u>6,492</u>
Total Information Management Office	<u>\$ 698,400</u>	<u>\$ 698,400</u>	<u>\$ 540,766</u>
Other			
Salaries and benefits			
Salaries	\$ 20,000	\$ 20,000	\$ 13,587
Employee bonus program	20,000	20,000	-
Paid-hours-off contingency	15,000	15,000	-
Total salaries and benefits	<u>55,000</u>	<u>55,000</u>	<u>13,587</u>
Capital improvements			
Federal grants - operating	-	-	3,613
Computer equipment	10,000	10,000	691
Total capital improvements	<u>10,000</u>	<u>10,000</u>	<u>4,304</u>
Commodities and services			
Public notices	1,000	1,000	1,039
Meetings	2,000	2,000	305
Maintenance - equipment	3,000	3,000	-
Maintenance - building	6,000	6,000	-

(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, 2006

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Commodities and services (Continued)			
Special programs	\$ 5,000	\$ 5,000	\$ -
Voluntary Action Center pass through	325,000	325,000	322,261
Property tax payment	4,000	4,000	5,272
CASA	25,000	25,000	25,000
Extension unit	26,000	26,000	26,000
Economic development	40,000	40,000	40,000
Telephone	3,000	3,000	-
Cemetery maintenance	5,000	5,000	1,925
Legislative program	1,000	1,000	-
Commercial services	6,000	6,000	2,740
Professional services	90,000	90,000	83,862
Data processing services	55,000	55,000	51,400
Internet	25,000	25,000	9,532
Communications network	20,000	20,000	5,345
Court costs	5,000	5,000	12
Soil conservation match	18,000	18,000	18,000
Handicap program	1,000	1,000	-
Judgment and claims	3,000	3,000	1,160
Employee recognition program	3,000	3,000	3,244
Federal lobbyist	120,000	120,000	78,056
Contingency	35,000	35,000	-
Total commodities and services	<u>827,000</u>	<u>827,000</u>	<u>675,153</u>
Supplies and materials			
Supplies	1,000	1,000	-
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total Other	<u>\$ 894,000</u>	<u>\$ 894,000</u>	<u>\$ 693,044</u>
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 607,800	\$ 619,800	\$ 647,025
Overtime	5,000	5,000	1,387
Longevity pay	11,000	11,000	11,139
Deferred compensation	2,200	2,200	2,154
FICA	48,000	48,000	48,767
IMRF	44,000	44,000	44,217
Health insurance	148,000	148,000	118,136
Life insurance	3,000	3,000	2,206
Unemployment insurance	3,000	3,000	3,615
Total salaries and benefits	<u>872,000</u>	<u>884,000</u>	<u>878,646</u>
Capital improvements			
Office furniture and equipment	<u>2,500</u>	<u>2,500</u>	<u>2,404</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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Circuit Clerk (Continued)			
Commodities and services			
Travel	\$ 9,000	\$ 9,000	\$ 8,218
Public notices	500	500	-
Memberships	1,500	1,500	1,385
Telephone	-	-	138
Commercial services	1,000	1,000	1,165
Professional services	-	-	1,800
Postage	8,500	8,500	11,933
In-house copies	14,000	19,000	19,803
Total commodities and services	<u>34,500</u>	<u>39,500</u>	<u>44,442</u>
Supplies and materials			
Supplies	37,000	37,000	34,095
Periodicals and subscriptions	700	700	119
Total supplies and materials	<u>37,700</u>	<u>37,700</u>	<u>34,214</u>
Total Circuit Clerk	<u>\$ 946,700</u>	<u>\$ 963,700</u>	<u>\$ 959,706</u>
Judiciary			
Salaries and benefits			
Salaries	\$ 229,000	\$ 221,000	\$ 221,827
Longevity pay	2,000	2,000	2,055
FICA	26,000	26,000	15,754
IMRF	20,000	20,000	8,872
Health insurance	64,000	64,000	55,463
Life insurance	1,000	1,000	874
Unemployment insurance	2,000	2,000	2,122
Total salaries and benefits	<u>344,000</u>	<u>336,000</u>	<u>306,967</u>
Capital improvements			
Office furniture and equipment	500	500	2,529
Computer equipment	2,500	2,500	1,524
Total capital improvements	<u>3,000</u>	<u>3,000</u>	<u>4,053</u>
Commodities and services			
Travel	500	500	2,245
Meetings	500	500	65
Memberships	2,000	2,000	2,733
Maintenance - equipment	300	300	-
Postage	700	700	600
In-house copies	500	500	492
Legal transcripts	10,000	10,000	9,321
Appointed attorneys	20,000	20,000	9,105
Commercial services	100	100	93
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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary (Continued)			
Commodities and services (Continued)			
Telephone	\$ 100	\$ 100	\$ 64
Medical expense	8,000	8,000	1,550
Professional services	30,000	38,000	56,059
Total commodities and services	<u>73,700</u>	<u>81,700</u>	<u>82,327</u>
Supplies and materials			
Supplies	3,000	3,000	5,016
Periodicals and subscriptions	2,000	2,000	3,665
Clothing	500	500	299
Total supplies and materials	<u>5,500</u>	<u>5,500</u>	<u>8,980</u>
Total Judiciary	<u>\$ 426,200</u>	<u>\$ 426,200</u>	<u>\$ 402,327</u>
Court Services			
Salaries and benefits			
Salaries	\$ 573,000	\$ 569,000	\$ 524,931
Longevity pay	3,000	3,000	2,814
FICA	44,000	44,000	39,077
IMRF	40,000	40,000	35,461
Health insurance	98,000	98,000	75,407
Life insurance	2,500	2,500	2,000
Unemployment insurance	3,000	3,000	2,737
Total salaries and benefits	<u>763,500</u>	<u>759,500</u>	<u>682,427</u>
Capital improvements			
Office furniture and equipment	400	400	186
Federal grant - operating	12,000	16,000	16,051
Computer equipment	600	600	212
Total capital improvements	<u>13,000</u>	<u>17,000</u>	<u>16,449</u>
Commodities and services			
Travel	14,300	14,300	14,568
Memberships	200	200	40
Maintenance - equipment	500	500	375
Postage	4,000	4,000	3,361
In-house copies	3,500	3,500	2,094
Telephone	100	100	100
Medical expense	1,000	1,000	513
Professional services	5,000	5,000	3,682
Commercial services	1,000	1,000	985
Commercial services - foundation	1,000	1,000	743
Detention space	100,000	180,000	177,125
Specialized care and treatment	100,000	100,000	118,177
Total commodities and services	<u>230,600</u>	<u>310,600</u>	<u>321,763</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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court Services (Continued)			
Supplies and materials			
Supplies	\$ 5,000	\$ 5,000	\$ 4,954
Periodicals and subscriptions	400	400	400
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>5,354</u>
Total Court Services	<u>\$ 1,012,500</u>	<u>\$ 1,092,500</u>	<u>\$ 1,025,993</u>
Jury Commission			
Salaries and benefits			
Salaries	\$ 20,000	\$ 20,000	\$ 19,231
Boards and commissions	7,500	7,500	7,500
Longevity pay	600	500	-
FICA	2,300	2,300	2,112
IMRF	1,500	1,500	1,440
Health insurance	1,500	1,500	1,500
Life insurance	200	200	144
Unemployment insurance	400	400	286
Total salaries and benefits	<u>34,000</u>	<u>33,900</u>	<u>32,213</u>
Capital improvements			
Office furniture and equipment	-	-	1,079
Computer equipment	1,000	1,000	-
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>1,079</u>
Commodities and services			
Postage	6,000	6,000	2,565
Mileage	500	500	-
Maintenance - equipment	200	200	453
In-house copies	1,300	1,300	644
Jurors' fees and expenses	65,000	73,100	73,372
Total commodities and services	<u>73,000</u>	<u>81,100</u>	<u>77,034</u>
Supplies and materials			
Supplies	500	500	347
Total Jury Commission	<u>\$ 108,500</u>	<u>\$ 116,500</u>	<u>\$ 110,673</u>
Coroner			
Salaries and benefits			
Salaries	\$ 58,500	\$ 57,300	\$ 57,817
Part-time	34,000	34,000	34,000
Longevity pay	1,000	1,000	696
Deferred compensation	1,400	1,400	1,324
FICA	7,400	7,400	7,333
IMRF	4,500	4,500	4,282
SLEP	1,500	1,500	1,077

(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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ 12,000	\$ 12,000	\$ 13,449
Life insurance	200	200	198
Unemployment insurance	500	500	546
Total salaries and benefits	121,000	119,800	120,722
Capital improvements			
Office furniture and equipment	-	1,200	958
Specialized equipment	4,000	4,000	3,554
Total capital improvements	4,000	5,200	4,512
Commodities and services			
Travel	5,000	5,000	4,429
School of instruction	2,500	2,500	1,228
Memberships	900	900	705
Maintenance - equipment	600	600	249
Maintenance - vehicles	700	700	564
Rental of equipment	700	700	-
Postage	500	500	378
In-house copies	200	200	34
Telephone	4,000	4,000	4,129
Commercial services	1,000	1,000	310
Professional services	36,000	36,000	34,653
Jurors' fees and expenses	1,500	1,500	1,074
Total commodities and services	53,600	53,600	47,753
Supplies and materials			
Supplies	4,000	4,000	3,611
Clothing	400	400	196
Periodicals and subscriptions	500	500	561
Fuels and lubricants	1,000	1,000	1,204
Total supplies and materials	5,900	5,900	5,572
Total Coroner	\$ 184,500	\$ 184,500	\$ 178,559
Sheriff			
Salaries and benefits			
Salaries	\$ 2,594,000	\$ 2,561,000	\$ 2,426,642
Overtime	175,000	175,000	299,138
On call	15,000	15,000	9,200
Supervisory differential	4,000	4,000	3,614
Premium holiday	26,000	26,000	22,848
Training pay	4,000	4,000	645
Continuing education	23,000	23,000	22,846
Longevity pay	51,000	51,000	50,544
Deferred compensation	3,000	3,000	2,908

(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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Salaries and benefits (Continued)			
PHO Contingency	\$ 5,000	\$ 5,000	\$ -
FICA	231,000	231,000	205,047
IMRF	9,000	9,000	10,366
SLEP	469,000	469,000	424,560
Health insurance	396,000	396,000	415,677
Life insurance	7,000	7,000	6,395
Unemployment insurance	9,000	9,000	7,990
Total salaries and benefits	<u>4,021,000</u>	<u>3,988,000</u>	<u>3,908,420</u>
Capital improvements			
Office furniture and equipment	3,000	3,000	4,861
Computer equipment	4,800	4,800	1,591
Other equipment	14,200	27,200	34,925
Total capital improvements	<u>22,000</u>	<u>35,000</u>	<u>41,377</u>
Commodities and services			
Travel	11,000	11,000	9,750
School of instruction	15,000	15,000	14,759
Public notices	400	400	68
Memberships	900	900	870
Maintenance - vehicles	60,000	60,000	70,794
Maintenance - equipment	42,000	42,000	34,289
Postage	5,500	5,500	7,310
In-house copies	3,800	3,800	3,992
Telephone	13,000	13,000	10,143
Meetings - host expenses	1,000	1,000	1,125
Rental of equipment	800	800	-
Internal training program	4,000	4,000	3,981
DUI forfeitures	15,000	35,000	37,581
Investigation	4,000	4,000	1,740
K-9	3,000	3,000	2,878
Total commodities and services	<u>179,400</u>	<u>199,400</u>	<u>199,280</u>
Supplies and materials			
Supplies	7,500	7,500	10,190
Photo and microfilm supplies	2,000	2,000	329
Firearm supplies	8,100	8,100	6,566
Police supplies	5,200	5,200	5,652
Fuels and lubricants	68,000	128,000	113,867
Clothing	27,000	47,000	45,800
Total supplies and materials	<u>117,800</u>	<u>197,800</u>	<u>182,404</u>
Total Sheriff	<u>\$ 4,340,200</u>	<u>\$ 4,420,200</u>	<u>\$ 4,331,481</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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's Auxiliary			
Capital improvements	\$ 2,500	\$ 2,500	\$ 2,237
Other equipment			
Commodities and services			
Maintenance - equipment	3,100	3,100	1,058
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	5,100	5,100	3,058
Supplies and materials			
Police supplies	1,700	1,700	752
Clothing	1,900	1,900	248
Total supplies and materials	3,600	3,600	1,000
Total Sheriff's Auxiliary	\$ 11,200	\$ 11,200	\$ 6,295
Sheriff's Merit Commission			
Salaries and benefits			
Boards and commissions	\$ 6,000	\$ 6,000	\$ 4,500
FICA	500	500	344
Unemployment insurance	100	100	71
Total salaries and benefits	6,600	6,600	4,915
Commodities and services			
Public notices	5,000	5,000	5,227
Professional services	13,000	19,000	17,255
Medical	900	900	1,185
Meetings	-	-	150
Per diem and expenses	400	400	612
Total commodities and services	19,300	25,300	24,429
Total Sheriff's Merit Commission	\$ 25,900	\$ 31,900	\$ 29,344
Sheriff's Communication			
Salaries and benefits			
Salaries	\$ 1,169,000	\$ 1,166,000	\$ 1,057,445
Part-time	-	-	2,565
Overtime	44,000	44,000	82,865
On call	2,000	2,000	1,200
Supervisory differential	3,000	3,000	2,737
Premium holiday	20,000	20,000	16,904
Training pay	4,000	4,000	3,608
Education pay	7,000	7,000	6,816
Longevity pay	13,000	13,000	11,982
PHO Contingency	10,000	10,000	-
Salary study adjustment	40,000	40,000	-
FICA	108,000	108,000	86,417

(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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's Communication (Continued)			
Salaries and benefits (Continued)			
SLEP	\$ 225,000	\$ 225,000	\$ 188,537
Health insurance	213,000	213,000	171,528
Life insurance	4,000	4,000	3,329
Unemployment insurance	5,000	5,000	5,475
Worker's compensation	13,000	13,000	13,000
Total salaries and benefits	<u>1,880,000</u>	<u>1,877,000</u>	<u>1,654,408</u>
Capital improvements			
Office furniture and equipment	900	900	2,747
Computer equipment	2,500	2,500	400
Communication equipment - rented space	6,600	6,600	6,523
Other equipment	4,000	7,000	6,795
Total capital improvements	<u>14,000</u>	<u>17,000</u>	<u>16,465</u>
Commodities and services			
Travel	2,900	2,900	3,534
School of instruction	3,500	3,500	2,583
Memberships	500	500	170
Maintenance - software	46,000	46,000	46,841
Maintenance - equipment	14,200	14,200	10,870
In-house copies	600	600	433
Telephone	44,500	44,500	26,913
Insurance premiums	10,000	10,000	10,000
Total commodities and services	<u>122,200</u>	<u>122,200</u>	<u>101,344</u>
Supplies and materials			
Supplies	5,000	5,000	4,066
Janitorial supplies	100	100	214
Periodicals and subscriptions	700	700	1,049
Clothing	12,000	12,000	7,886
Total supplies and materials	<u>17,800</u>	<u>17,800</u>	<u>13,215</u>
Total Sheriff's Communication	<u>\$ 2,034,000</u>	<u>\$ 2,034,000</u>	<u>\$ 1,785,432</u>
Sheriff's Corrections			
Salaries and benefits			
Salaries	\$ 985,000	\$ 984,000	\$ 855,461
Part-time	76,000	76,000	15,128
Workers' compensation insurance	-	-	13,702
Overtime	37,000	37,000	67,950
On call	5,000	5,000	2,750
Supervisory differential	1,000	1,000	567
Premium holiday	10,000	10,000	10,583
Training pay	2,000	2,000	1,580
Education pay	7,000	7,000	8,277

(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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's Corrections (Continued)			
Salaries and benefits (Continued)			
Longevity pay	\$ 10,000	\$ 10,000	\$ 8,536
FICA	92,000	92,000	71,907
IMRF	6,000	6,000	-
SLEP	180,000	180,000	152,227
Health insurance	163,000	163,000	122,420
Life insurance	3,500	3,500	2,360
Unemployment insurance	5,500	5,500	4,145
Total salaries and benefits	<u>1,583,000</u>	<u>1,582,000</u>	<u>1,337,593</u>
Capital improvements			
Office furniture and equipment	5,200	5,200	7,273
Computer equipment	12,500	12,500	5,726
Other equipment	7,200	8,200	12,175
Total capital improvements	<u>24,900</u>	<u>25,900</u>	<u>25,174</u>
Commodities and services			
Travel	4,000	4,000	2,914
School of instruction	3,000	3,000	2,448
Memberships	300	300	525
Maintenance - equipment	18,000	18,000	15,727
In-house copies	1,000	1,000	1,677
Internal training program	8,000	8,000	8,169
Prisoner transportation	15,000	15,000	17,192
Detention space	100,000	260,000	271,818
Medical expense	135,000	135,000	151,274
Total commodities and services	<u>284,300</u>	<u>444,300</u>	<u>471,744</u>
Supplies and materials			
Supplies	3,200	3,200	4,142
Janitorial supplies	9,500	9,500	13,148
Inmate supplies	10,000	10,000	9,385
Police supplies	2,000	2,000	1,124
Clothing	13,000	13,000	19,141
Food program	133,000	173,000	168,025
Total supplies and materials	<u>170,700</u>	<u>210,700</u>	<u>214,965</u>
Total Sheriff's Corrections	<u>\$ 2,062,900</u>	<u>\$ 2,262,900</u>	<u>\$ 2,049,476</u>
State's Attorney			
Salaries and benefits			
Salaries	\$ 1,119,000	\$ 1,089,000	\$ 1,056,276
Overtime	3,500	3,500	6,504
Premium holiday	300	300	103
Longevity pay	2,000	2,000	1,855
FICA	87,000	87,000	75,959

(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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's Attorney (Continued)			
Salaries and benefits (Continued)			
IMRF	\$ 79,000	\$ 79,000	\$ 57,378
SLEP	-	-	10,606
Health insurance	172,000	172,000	133,552
Life insurance	3,200	3,200	3,022
Unemployment insurance	4,000	4,000	4,070
Total salaries and benefits	<u>1,470,000</u>	<u>1,440,000</u>	<u>1,349,325</u>
Capital improvements			
Computer equipment	<u>6,000</u>	<u>6,000</u>	<u>5,558</u>
Commodities and services			
Travel	3,200	3,200	648
School of instruction	2,600	2,600	2,060
Memberships	2,600	2,600	4,312
Maintenance - equipment	1,000	1,000	240
Witness fees	4,200	4,200	3,051
Court costs	300	300	468
Postage	8,600	8,600	9,952
In-house copies	7,300	7,300	8,945
Telephone	2,200	2,200	320
Legal transcripts	10,500	10,500	16,262
Professional services	8,500	23,500	15,622
Commercial services	10,500	25,500	19,820
Investigations	200	200	-
State appellate service	20,000	20,000	20,000
Total commodities and services	<u>81,700</u>	<u>111,700</u>	<u>101,700</u>
Supplies and materials			
Supplies	8,600	8,600	12,139
Periodicals and subscriptions	4,200	4,200	6,567
Total supplies and materials	<u>12,800</u>	<u>12,800</u>	<u>18,706</u>
Total State's Attorney	<u>\$ 1,570,500</u>	<u>\$ 1,570,500</u>	<u>\$ 1,475,289</u>
Public Defender			
Salaries and benefits			
Salaries	\$ 460,000	\$ 460,000	\$ 466,711
Longevity pay	1,500	1,500	1,358
FICA	35,500	35,500	33,955
IMRF	32,500	32,500	31,405
Health insurance	61,000	61,000	56,762
Life insurance	1,500	1,500	1,245
Unemployment insurance	2,000	2,000	1,895
Total salaries and benefits	<u>594,000</u>	<u>594,000</u>	<u>593,331</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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public Defender (Continued)			
Capital improvements			
Office furniture and equipment	\$ 1,000	\$ 1,000	\$ 1,049
Computer equipment	9,000	9,000	8,232
Total capital improvements	<u>10,000</u>	<u>10,000</u>	<u>9,281</u>
Commodities and services			
Travel	4,800	4,800	6,022
State required travel	500	500	2,552
School of instruction	3,600	3,600	2,055
Mileage	3,000	3,000	3,957
Meetings	500	500	152
Memberships	3,700	3,700	3,142
Telephone	3,000	3,000	2,220
Postage	2,600	2,600	2,449
In-house copies	2,500	2,500	2,443
Witness fees	2,000	2,000	303
Legal transcripts	3,500	3,500	2,399
Professional services	32,000	32,000	26,708
Commercial services	800	800	1,472
Total commodities and services	<u>62,500</u>	<u>62,500</u>	<u>55,874</u>
Supplies and materials			
Supplies	3,500	3,500	3,118
Periodicals and subscriptions	5,000	5,000	7,487
Total supplies and materials	<u>8,500</u>	<u>8,500</u>	<u>10,605</u>
Total Public Defender	<u>\$ 675,000</u>	<u>\$ 675,000</u>	<u>\$ 669,091</u>
Emergency Services			
Salaries and benefits			
Salaries	\$ 49,000	\$ 49,000	\$ 49,234
Part-time	3,000	3,000	2,600
Longevity pay	1,000	1,000	696
FICA	4,300	4,300	3,710
IMRF	3,700	3,700	3,169
Health insurance	6,000	6,000	2,165
Life insurance	200	200	54
Unemployment insurance	300	300	134
Total salaries and benefits	<u>67,500</u>	<u>67,500</u>	<u>61,762</u>
Capital improvements			
Other equipment	10,000	23,000	22,206
Total capital improvements	<u>10,000</u>	<u>23,000</u>	<u>22,206</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, 2006

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency Services (Continued)			
Commodities and services			
Travel	\$ 1,500	\$ 1,500	\$ 1,361
School of instruction	800	800	375
Memberships	300	300	45
Maintenance - equipment	600	600	155
Maintenance - software	200	200	45
Maintenance - vehicles	700	700	577
Rental of equipment	7,800	7,800	7,214
Postage	200	200	73
In-house copies	200	200	27
Internet	9,000	9,000	6,000
Telephone	700	700	736
Total commodities and services	<u>22,000</u>	<u>22,000</u>	<u>16,608</u>
Supplies and materials			
Supplies	1,400	1,400	862
Periodicals and subscriptions	600	600	1,336
Fuels and lubricants	1,000	1,000	1,210
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>3,408</u>
Total Emergency Services	<u>\$ 102,500</u>	<u>\$ 115,500</u>	<u>\$ 103,984</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, 2006

	County PBC Lease	Health Facilities	Lease Revenue	Eliminations	Totals
REVENUES					
Taxes					
Property taxes	\$ 2,066,727	\$ -	\$ -	\$ -	\$ 2,066,727
Charges for services					
Reimbursement from other governments	127,032	-	1,810,000	(1,510,000)	427,032
Investment income	-	66,595	25,533	-	92,128
Miscellaneous income					
Land rentals	52,500	-	165	-	52,665
Total revenues	2,246,259	66,595	1,835,698	(1,510,000)	2,638,552
EXPENDITURES					
General government					
Commodities and services					
Building maintenance	1,510,000	800	2,134,974	(1,510,000)	2,135,774
Rent	255,000	-	-	-	255,000
Renewal and replacement program	300,000	-	-	-	300,000
Emergency services	25,417	-	-	-	25,417
Other	-	3,367	-	-	3,367
Debt service					
Interest and fiscal charges	-	69,843	-	-	69,843
Total expenditures	2,090,417	74,010	2,134,974	(1,510,000)	2,789,401
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	155,842	(7,415)	(299,276)	-	(150,849)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	557,061	-	557,061
Total other financing sources (uses)	-	-	557,061	-	557,061
NET CHANGE IN FUND BALANCE	155,842	(7,415)	257,785	-	406,212
FUND BALANCE, DECEMBER 1	573,659	1,892,885	390,183	-	2,856,727
FUND BALANCE, NOVEMBER 30	\$ 729,501	\$ 1,885,470	\$ 647,968	\$ -	\$ 3,262,939

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 384,000	\$ 388,000	\$ 387,314
Total taxes	384,000	388,000	387,314
LICENSES AND PERMITS			
Animal control licenses	153,500	153,500	158,490
Septic permits and licenses	37,600	37,600	19,470
Well permits	10,300	10,300	7,166
Restaurant permits	107,000	107,000	122,538
Septic inspections	5,200	5,200	6,950
Well inspections	8,000	8,000	9,313
Tanning booth inspections	2,100	2,100	2,100
Total licenses and permits	323,700	323,700	326,027
INTERGOVERNMENTAL REVENUE			
Public building commission	185,000	185,000	185,000
Medicare - home nursing	2,100,000	2,100,000	2,105,956
State aid - home nursing	50,000	50,000	39,419
State aid - family planning	30,000	30,000	53,885
State grant - FCM match	190,000	190,000	201,178
State grant - planning prepared	130,000	130,000	165,393
State grant - WIC	272,000	272,000	282,300
State aid - well child	35,000	35,000	28,410
State aid - immunizations	35,000	35,000	34,470
State grant - basic health	127,000	127,000	135,997
State grant - vision and hearing	21,100	21,100	18,818
State grant - breast and cervical	21,500	21,500	12,555
State grant - vector prevention	1,000	1,000	2,000
State grant - Title X - family planning	179,500	179,500	196,468
State grant - case management	252,000	252,000	252,180
State grant - adolescent health	30,000	30,000	30,000
State grant - AIDS	56,000	56,000	59,380
State grant - tobacco	30,600	30,600	30,472
State grant - HIV case management	51,000	51,000	45,112
Total intergovernmental revenue	3,796,700	3,796,700	3,878,993

(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, 2006

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	\$ 37,000	\$ 37,000	\$ 35,739
Blood lead testing	3,000	3,000	3,291
Private pay - home nursing	275,000	275,000	253,941
Private pay - TB	22,000	22,000	20,185
Employee wellness	45,500	45,500	37,819
School physicals	20,000	20,000	20,859
Family planning	110,000	110,000	93,235
Well child clinic	2,500	2,500	3,072
Immunizations	90,000	90,000	93,058
Flu shots	50,000	50,000	77,235
First impressions	7,700	7,700	7,365
Total charges for services	662,700	662,700	645,799
INVESTMENT INCOME	43,000	43,000	118,649
MISCELLANEOUS			
Donations	2,500	2,500	9,200
Building rentals	600	600	1,150
Other	2,000	2,000	5,437
Total miscellaneous	5,100	5,100	15,787
TOTAL REVENUES	\$ 5,215,200	\$ 5,219,200	\$ 5,372,569

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 3,170,300	\$ 3,170,300	\$ 2,925,056
Workers' compensation insurance	-	-	3,768
Overtime	35,000	35,000	55,048
On call	19,300	19,300	19,522
Examination fees	300	300	248
Health benefits	494,000	479,000	421,906
Life insurance	9,300	9,300	9,110
FICA	247,200	247,200	221,338
IMRF	220,800	220,800	190,035
Unemployment tax	15,600	15,600	16,302
Paid-hours-off contingency	10,000	10,000	15,246
Deferred compensation	5,000	5,000	4,892
Total salaries and benefits	4,226,800	4,211,800	3,882,471
Capital improvements			
Office furniture and equipment	30,000	45,000	39,082
Special projects	33,000	33,000	25,750
Vehicles	17,000	17,000	18,267
Other equipment	3,000	3,000	5,961
Total capital improvements	83,000	98,000	89,060
Commodities and services			
Travel	95,000	95,000	85,062
School of instruction	1,000	1,000	449
Public notices	4,000	4,000	3,498
Memberships	8,500	8,500	8,626
Maintenance - software	47,000	47,000	67,040
Maintenance - vehicles	5,000	5,000	5,064
Maintenance - equipment	8,000	8,000	8,068
Maintenance - building	55,000	55,000	32,370
Postage	18,600	18,600	16,832
Telephone	68,000	68,000	57,555
Utilities	88,500	88,500	83,406
Commercial services	31,500	31,500	25,237
Rental of space	79,300	79,300	81,263
Rental of equipment	1,500	1,500	1,316
Professional services	515,000	515,000	492,323

(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, 2006

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 20,000	\$ 20,000	\$ 18,968
Employee wellness	35,500	35,500	29,754
Water sample testing	1,000	1,000	947
In-house copies	9,000	9,000	5,084
Other commodities and services	4,000	4,000	1,903
	<hr/>		
Total commodities and services	1,095,400	1,095,400	1,024,765
	<hr/>		
Supplies and materials			
Supplies	39,000	39,000	34,223
Janitorial	4,000	4,000	6,431
Family planning supplies	95,000	95,000	64,681
Clinic supplies	18,000	18,000	23,299
Vaccines	70,000	70,000	81,619
Home nursing supplies	50,000	50,000	63,931
TB supplies	5,000	5,000	4,597
Animal control supplies	2,500	2,500	848
Periodicals and subscriptions	3,700	3,700	2,563
Educational supplies	4,000	4,000	8,972
Fuels and lubricants	10,300	10,300	13,686
Clothing	3,000	3,000	2,970
	<hr/>		
Total supplies and materials	304,500	304,500	307,820
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TOTAL EXPENDITURES	\$ 5,709,700	\$ 5,709,700	\$ 5,304,116
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
MENTAL HEALTH FUND

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 95,000	\$ 95,000	\$ 85,850
Part-time	4,000	4,000	-
Health insurance	18,500	18,500	7,339
Life insurance	300	300	264
FICA	7,300	7,300	6,535
IMRF	7,000	7,000	5,943
Unemployment tax	400	400	352
Deferred compensation	2,000	2,000	1,649
	<hr/>		
Total salaries and benefits	134,500	134,500	107,932
Capital improvements			
Office furniture and equipment	5,900	5,900	1,187
Computer equipment	4,200	4,200	2,624
Building modifications	33,300	168,300	162,649
Capital set-aside	15,500	15,500	-
	<hr/>		
Total capital improvements	58,900	193,900	166,460
Commodities and services			
Travel	3,600	3,600	1,707
School of instruction	1,400	1,400	1,812
Public notices	100	100	828
Memberships	9,100	9,100	9,175
Maintenance - equipment	1,200	1,200	498
Postage	300	300	254
Telephone	2,100	2,100	2,116
Rental of space	8,200	8,200	7,673
Professional services	3,000	3,000	4,140
Commercial services	500	500	-
Software acquisition	800	800	-
Internet	800	800	898
Contributions to agencies	1,527,500	1,527,500	1,383,268
Copies - outside	300	300	96
Special programs	24,000	24,000	28,851
Other commodities and services	1,800	1,900	403
	<hr/>		
Total commodities and services	1,584,700	1,584,800	1,441,719
Supplies and materials			
Supplies	1,500	1,500	1,852
Periodicals and subscriptions	1,000	1,000	2,001
	<hr/>		
Total supplies and materials	2,500	2,500	3,853
TOTAL EXPENDITURES	\$ 1,780,600	\$ 1,915,700	\$ 1,719,964

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

November 30, 2006

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS					
Cash and investments	\$ 12,946,278	\$ 545,877	\$ 7,675,300	\$ 200,000	\$ 21,367,455
Receivables					
Property taxes	5,508,000	-	-	-	5,508,000
Accounts	346,448	-	434,635	-	781,083
Accrued interest	16,639	-	37,316	-	53,955
Other	4,203	-	-	-	4,203
Prepaid items	23,655	-	-	-	23,655
Due from other funds	-	-	87,479	-	87,479
Due from other governments	70,000	-	-	-	70,000
TOTAL ASSETS	\$ 18,915,223	\$ 545,877	\$ 8,234,730	\$ 200,000	\$ 27,895,830
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 1,572,577	\$ -	\$ 53,077	\$ -	\$ 1,625,654
Retainage payable	64,527	-	-	-	64,527
Accrued payroll	79,090	-	-	-	79,090
Deferred property taxes	5,508,000	-	-	-	5,508,000
Other deferred revenues	25,935	-	-	-	25,935
Due to other funds	150,000	-	141,450	-	291,450
Advances from other funds	-	-	1,906,280	-	1,906,280
Total liabilities	7,400,129	-	2,100,807	-	9,500,936
FUND BALANCES					
Reserved for prepaid items	23,655	-	-	-	23,655
Reserved for notes receivable	4,203	-	-	-	4,203
Reserved for retirement	2,254,244	-	-	-	2,254,244
Reserved for cash flow	135,000	-	-	-	135,000
Reserved for community foundation	19,227	-	-	-	19,227
Reserved for land cash	9,988	-	-	-	9,988
Reserved for wetland mitigation	109,778	-	-	-	109,778
Reserved for specific purpose	37,703	-	-	-	37,703
Reserved for working cash	-	-	-	200,000	200,000
Reserved for highways and streets	5,628,427	-	-	-	5,628,427
Reserved for employee retirement	10,975	-	-	-	10,975
Reserved for health and welfare	323,596	-	-	-	323,596
Unreserved					
Undesignated	2,958,298	545,877	6,133,923	-	9,638,098
Total fund balances	11,515,094	545,877	6,133,923	200,000	18,394,894
TOTAL LIABILITIES AND FUND BALANCES	\$ 18,915,223	\$ 545,877	\$ 8,234,730	\$ 200,000	\$ 27,895,830

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

November 30, 2006

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES					
Taxes	\$ 4,114,018	\$ -	\$ 1,373,280	\$ -	\$ 5,487,298
Licenses and permits	92,759	-	-	-	92,759
Intergovernmental	2,601,449	-	461,315	-	3,062,764
Charges for services	1,536,343	-	18,000	-	1,554,343
Fines and forfeits	73,666	-	-	-	73,666
Investment income	470,167	-	224,611	8,811	703,589
Miscellaneous	119,644	-	-	-	119,644
Total revenues	9,008,046	-	2,077,206	8,811	11,094,063
EXPENDITURES					
Current					
General government	442,320	-	-	-	442,320
Public safety	1,056,191	-	-	-	1,056,191
Highways and streets	6,456,696	-	-	-	6,456,696
Health and welfare	860,066	-	-	-	860,066
Culture and recreation	551,021	-	-	-	551,021
Debt service					
Interest and fiscal charges	-	-	84,280	-	84,280
Capital outlay	-	-	336,015	-	336,015
Total expenditures	9,366,294	-	420,295	-	9,786,589
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(358,248)	-	1,656,911	8,811	1,307,474
OTHER FINANCING SOURCES (USES)					
Transfers in	399,584	-	1,192,000	-	1,591,584
Transfers (out)	(321,968)	(230,000)	(795,061)	(8,811)	(1,355,840)
Total other financing sources (uses)	77,616	(230,000)	396,939	(8,811)	235,744
NET CHANGE IN FUND BALANCES	(280,632)	(230,000)	2,053,850	-	1,543,218
FUND BALANCES, DECEMBER 1	11,795,726	775,877	4,080,073	200,000	16,851,676
FUND BALANCES, NOVEMBER 30	\$ 11,515,094	\$ 545,877	\$ 6,133,923	\$ 200,000	\$ 18,394,894

(See independent auditor's report.)

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

November 30, 2006

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
ASSETS						
Cash and investments	\$ 3,200,686	\$ 1,658,600	\$ 7,147,836	\$ 530,115	\$ 409,041	\$ 12,946,278
Receivables	-	-	3,610,000	865,000	1,033,000	5,508,000
Property taxes	-	-	180,449	2,546	26,870	346,448
Accounts	558	136,025	2,687	-	880	16,639
Accrued interest	11,066	2,006	-	4,203	-	4,203
Other	-	-	-	-	-	-
Prepaid items	962	2,960	14,450	2,423	2,860	23,655
Due from other governments	-	-	-	-	70,000	70,000
TOTAL ASSETS	\$ 3,213,272	\$ 1,799,591	\$ 10,955,422	\$ 1,404,287	\$ 1,542,651	\$ 18,915,223
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 37,371	\$ 62,959	\$ 1,408,859	\$ 54,021	\$ 9,367	\$ 1,572,577
Retainage payable	-	-	64,527	-	-	64,527
Accrued payroll	1,890	16,135	43,794	9,024	8,247	79,090
Deferred property taxes	-	-	3,610,000	865,000	1,033,000	5,508,000
Other deferred revenues	-	10,332	-	15,603	-	25,935
Due to other funds	-	-	-	150,000	-	150,000
Total liabilities	39,261	89,426	5,127,180	1,093,648	1,050,614	7,400,129
FUND BALANCES						
Reserved for prepaid items	962	2,960	14,450	2,423	2,860	23,655
Reserved for loan receivable	-	-	-	4,203	-	4,203
Reserved for retirement	2,223,278	-	-	-	30,966	2,254,244
Reserved for cash flow	-	-	-	-	135,000	135,000
Reserved for community foundation	-	-	-	-	19,227	19,227
Reserved for land cash	-	-	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	-	-	109,778	109,778
Reserved for specific purpose	-	-	-	-	37,703	37,703
Reserved for highways and streets	-	-	5,628,427	-	-	5,628,427
Reserved for employee retirement	-	-	-	-	10,975	10,975
Reserved for health and welfare	-	-	-	323,596	-	323,596
Unreserved	949,771	1,707,205	185,365	(19,583)	135,540	2,958,298
Total fund balances	3,174,011	1,710,165	5,828,242	310,639	492,037	11,515,094
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,213,272	\$ 1,799,591	\$ 10,955,422	\$ 1,404,287	\$ 1,542,651	\$ 18,915,223

* Aggregates - See the following pages.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 GENERAL GOVERNMENT GROUP

November 30, 2006

	Retirement	Public Building Administration	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
ASSETS							
Cash and investments	\$ 2,240,117	\$ 64,549	\$ 300,054	\$ 48,806	\$ 540,095	\$ 7,065	\$ 3,200,686
Receivables							
Accounts	-	-	558	-	-	-	558
Accrued interest	11,066	-	-	-	-	-	11,066
Prepaid items	-	-	962	-	-	-	962
TOTAL ASSETS	\$ 2,251,183	\$ 64,549	\$ 301,574	\$ 48,806	\$ 540,095	\$ 7,065	\$ 3,213,272
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 27,905	\$ 1,630	\$ 943	\$ -	\$ 4,006	\$ 2,887	\$ 37,371
Accrued payroll	-	-	1,640	-	-	250	1,890
Total liabilities	27,905	1,630	2,583	-	4,006	3,137	39,261
FUND BALANCES							
Reserved for prepaid items	-	-	962	-	-	-	962
Reserved for retirement	2,223,278	-	-	-	-	-	2,223,278
Unreserved	-	62,919	298,029	48,806	536,089	3,928	949,771
Total fund balances	2,223,278	62,919	298,991	48,806	536,089	3,928	3,174,011
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,251,183	\$ 64,549	\$ 301,574	\$ 48,806	\$ 540,095	\$ 7,065	\$ 3,213,272

(See independent auditor's report.)

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

November 30, 2006

	Child Support	Law Library	Court Automation	Drug Program	Documentation Storage	Court Security	Drug Court	Probation	Sheriff's Special Projects	Children's Waiting Room	Totals
ASSETS											
Cash and investments	\$ 1,767	\$ 122,933	\$ 304,887	\$ 4,433	\$ 133,025	\$ 278,135	\$ 71,129	\$ 634,158	\$ 102,877	\$ 5,256	\$ 1,658,600
Receivables											
Accounts	36	2,660	30,042	-	27,114	32,651	12,736	16,056	13,395	1,335	136,025
Interest	-	-	-	-	-	-	-	2,006	-	-	2,006
Prepaid items	475	-	18	-	1,449	1,018	-	-	-	-	2,960
TOTAL ASSETS	\$ 2,278	\$ 125,593	\$ 334,947	\$ 4,433	\$ 161,588	\$ 311,804	\$ 83,865	\$ 652,220	\$ 116,272	\$ 6,591	\$ 1,799,591
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Accounts payable	\$ -	\$ 4,245	\$ 1,674	\$ 300	\$ 29,129	\$ 2,213	\$ 852	\$ 10,996	\$ 13,550	\$ -	\$ 62,959
Accrued payroll	-	-	2,201	-	5,332	5,942	2,660	-	-	-	16,135
Deferred revenue	-	-	-	-	-	-	-	-	10,332	-	10,332
Total liabilities	-	4,245	3,875	300	34,461	8,155	3,512	10,996	23,882	-	89,426
FUND BALANCES											
Reserved for prepaid items	475	-	18	-	1,449	1,018	-	-	-	-	2,960
Unreserved	1,803	121,348	331,054	4,133	125,678	302,631	80,353	641,224	92,390	6,591	1,707,205
Total fund balances	2,278	121,348	331,072	4,133	127,127	303,649	80,353	641,224	92,390	6,591	1,710,165
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,278	\$ 125,593	\$ 334,947	\$ 4,433	\$ 161,588	\$ 311,804	\$ 83,865	\$ 652,220	\$ 116,272	\$ 6,591	\$ 1,799,591

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 HIGHWAYS AND STREETS GROUP

November 30, 2006

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
ASSETS						
Cash and investments	\$ 1,888,572	\$ 190,912	\$ 1,699,458	\$ 1,939,522	\$ 1,429,372	\$ 7,147,836
Receivables						
Property taxes	1,930,000	-	715,000	-	965,000	3,610,000
Accounts	33,209	709	7,507	132,708	6,316	180,449
Accrued interest	221	69	1,228	616	553	2,687
Prepaid items	12,540	948	962	-	-	14,450
TOTAL ASSETS	\$ 3,864,542	\$ 192,638	\$ 2,424,155	\$ 2,072,846	\$ 2,401,241	\$ 10,955,422
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 78,112	\$ 84	\$ 127,080	\$ 609,623	\$ 593,960	\$ 1,408,859
Retainage payable	-	-	-	35,490	29,037	64,527
Accrued payroll	24,407	6,241	1,907	11,239	-	43,794
Deferred property taxes	1,930,000	-	715,000	-	965,000	3,610,000
Total liabilities	2,032,519	6,325	843,987	656,352	1,587,997	5,127,180
FUND BALANCES						
Reserved for prepaid items	12,540	948	962	-	-	14,450
Reserved for highways and streets	1,819,483	-	1,579,206	1,416,494	813,244	5,628,427
Unreserved	-	185,365	-	-	-	185,365
Total fund balances	1,832,023	186,313	1,580,168	1,416,494	813,244	5,828,242
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,864,542	\$ 192,638	\$ 2,424,155	\$ 2,072,846	\$ 2,401,241	\$ 10,955,422

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 HEALTH AND WELFARE GROUP

November 30, 2006

	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
ASSETS						
Cash and investments	\$ 12,567	\$ 51,128	\$ 369,563	\$ 49,074	\$ 47,783	\$ 530,115
Receivables						
Property taxes	-	-	465,000	-	400,000	865,000
Accounts	-	-	2,546	-	-	2,546
Other	4,203	-	-	-	-	4,203
Prepaid items	-	1,442	-	7	974	2,423
TOTAL ASSETS	\$ 16,770	\$ 52,570	\$ 837,109	\$ 49,081	\$ 448,757	\$ 1,404,287
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ -	\$ 4,244	\$ 48,513	\$ 75	\$ 1,189	\$ 54,021
Accrued payroll	-	5,121	-	1,120	2,783	9,024
Deferred property taxes	-	-	465,000	-	400,000	865,000
Deferred revenue	-	15,603	-	-	-	15,603
Due to other funds	-	-	-	-	150,000	150,000
Total liabilities	-	24,968	513,513	1,195	553,972	1,093,648
FUND BALANCES						
Reserved for prepaid items	-	1,442	-	7	974	2,423
Reserved for loan receivable	4,203	-	-	-	-	4,203
Reserved for health and welfare	-	-	323,596	-	-	323,596
Unreserved	12,567	26,160	-	47,879	(105,215)	(18,609)
Total fund balances	16,770	27,602	323,596	47,886	(104,241)	311,613
TOTAL LIABILITIES AND FUND BALANCES	\$ 16,770	\$ 52,570	\$ 837,109	\$ 49,081	\$ 449,731	\$ 1,405,261

(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, 2006

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
REVENUES						
Taxes	\$ -	\$ -	\$ 3,225,433	\$ 417,007	\$ 471,578	\$ 4,114,018
Licenses and permits	-	-	-	92,759	-	92,759
Intergovernmental	-	61,349	2,258,962	250,593	30,545	2,601,449
Charges for services	347,154	1,129,825	-	-	59,364	1,536,343
Fines and forfeits	-	73,666	-	-	-	73,666
Investment income	115,666	30,304	292,935	9,685	21,577	470,167
Miscellaneous	37,503	1,530	4,003	6,087	70,521	119,644
Total revenues	500,323	1,296,674	5,781,333	776,131	653,585	9,008,046
EXPENDITURES						
Current						
General government	442,320	-	-	-	-	442,320
Public safety	99,090	957,101	-	-	-	1,056,191
Highways and streets	114,933	-	6,341,763	-	-	6,456,696
Health and welfare	43,139	-	-	816,927	-	860,066
Culture and recreation	-	-	-	-	551,021	551,021
Total expenditures	699,482	957,101	6,341,763	816,927	551,021	9,366,294
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(199,159)	339,573	(560,430)	(40,796)	102,564	(358,248)

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 9,000	\$ 100,000	\$ 284,584	\$ 6,000	\$ -	\$ 399,584
Transfers (out)	-	-	(284,584)	(37,384)	-	(321,968)
Total other financing sources (uses)	9,000	100,000	-	(31,384)	-	77,616
NET CHANGE IN FUND BALANCES	(190,159)	439,573	(560,430)	(72,180)	102,564	(280,632)
FUND BALANCES, DECEMBER 1	3,364,170	1,270,592	6,388,672	382,819	389,473	11,795,726
FUND BALANCES, NOVEMBER 30	\$ 3,174,011	\$ 1,710,165	\$ 5,828,242	\$ 310,639	\$ 492,037	\$ 11,515,094

* Aggregate - See the following pages.

(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, 2006

	Retirement	Public Building Administration	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
REVENUES							
Charges for services	\$ -	\$ 25,000	\$ 301,477	\$ 4,580	\$ 16,097	\$ -	\$ 347,154
Investment income	106,545	4,364	4,757	-	-	-	115,666
Miscellaneous	-	300	-	-	32,000	5,203	37,503
Total revenues	106,545	29,664	306,234	4,580	48,097	5,203	500,323
EXPENDITURES							
General government							
Salaries and benefits	83,246	34,911	63,175	-	-	7,101	188,433
Capital improvements	-	1,559	23,004	-	14,659	3,145	42,367
Commodities and services	-	18,824	86,259	-	75,663	1,089	181,835
Supplies and materials	-	906	26,579	-	1,204	996	29,685
Public safety							
Salaries and benefits	99,090	-	-	-	-	-	99,090
Health and welfare							
Salaries and benefits	114,933	-	-	-	-	-	114,933
Highways and streets							
Salaries and benefits	43,139	-	-	-	-	-	43,139
Total expenditures	340,408	56,200	199,017	-	91,526	12,331	699,482
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(233,863)	(26,536)	107,217	4,580	(43,429)	(7,128)	(199,159)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	9,000	9,000
Total other financing sources (uses)	-	-	-	-	-	9,000	9,000
NET CHANGE IN FUND BALANCES	(233,863)	(26,536)	107,217	4,580	(43,429)	1,872	(190,159)
FUND BALANCES, DECEMBER 1	2,457,141	89,455	191,774	44,226	579,518	2,056	3,364,170
FUND BALANCES, NOVEMBER 30	\$ 2,223,278	\$ 62,919	\$ 298,991	\$ 48,806	\$ 536,089	\$ 3,928	\$ 3,174,011

(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, 2006

	Child Support	Law Library	Court Automation	Drug Program	Documentation Storage	Court Security	Drug Court	Probation	Sheriff's Special Projects	Children's Waiting Room	Totals
REVENUES											
Intergovernmental	\$ 12,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,815
Grants	-	-	-	-	-	-	-	-	48,534	-	48,534
Charges for services	19,134	33,900	223,731	4,336	197,719	407,312	58,196	185,497	-	-	1,129,825
Fines and forfeits	-	-	-	-	-	-	-	20,145	36,451	17,070	73,666
Investment income	601	-	4,284	-	3,669	-	-	21,750	-	-	30,304
Miscellaneous	-	-	-	-	-	-	-	1,500	30	-	1,530
Total revenues	32,550	33,900	228,015	4,336	201,388	407,312	58,196	228,892	85,015	17,070	1,296,674
EXPENDITURES											
Public safety											
Salaries and benefits	49,338	-	54,696	-	116,501	267,791	54,700	98	-	-	543,124
Capital improvements	-	-	2,484	-	31,670	4,549	7,088	8,621	58,527	-	112,939
Commodities and services	3,480	3,975	38,233	5,536	44,928	8,939	13,099	130,868	6,217	13,364	268,639
Supplies and materials	965	23,774	-	-	1,007	207	2,956	3,490	-	-	32,399
Total expenditures	53,783	27,749	95,413	5,536	194,106	281,486	77,843	143,077	64,744	13,364	957,101
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(21,233)	6,151	132,602	(1,200)	7,282	125,826	(19,647)	85,815	20,271	3,706	339,573
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	100,000	-	-	-	100,000
Total other financing sources (uses)	-	-	-	-	-	-	100,000	-	-	-	100,000
NET CHANGE IN FUND BALANCES	(21,233)	6,151	132,602	(1,200)	7,282	125,826	80,353	85,815	20,271	3,706	439,573
FUND BALANCES, DECEMBER 1	23,511	115,197	198,470	5,333	119,845	177,823	-	555,409	72,119	2,885	1,270,592
FUND BALANCES, NOVEMBER 30	\$ 2,278	\$ 121,348	\$ 331,072	\$ 4,133	\$ 127,127	\$ 303,649	\$ 80,353	\$ 641,224	\$ 92,390	\$ 6,591	\$ 1,710,165

(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, 2006

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
REVENUES						
Taxes	\$ 1,686,883	\$ -	\$ 695,021	\$ -	\$ 843,529	\$ 3,225,433
Intergovernmental	349,432	128,026	176,166	1,605,338	-	2,258,962
Investment income	66,878	6,666	70,828	88,185	60,378	292,935
Miscellaneous	1,003	3,000	-	-	-	4,003
Total revenues	2,104,196	137,692	942,015	1,693,523	903,907	5,781,333
EXPENDITURES						
Highways and streets						
Salaries and benefits	942,865	193,109	69,609	381,866	-	1,587,449
Capital improvements	444,992	-	631,294	1,395,095	1,230,849	3,702,230
Commodities and services	367,426	1,323	60,528	-	-	429,277
Supplies and materials	619,373	3,434	-	-	-	622,807
Total expenditures	2,374,656	197,866	761,431	1,776,961	1,230,849	6,341,763
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(270,460)	(60,174)	180,584	(83,438)	(326,942)	(560,430)
OTHER FINANCING SOURCES (USES)						
Transfers in	275,000	9,584	-	-	-	284,584
Transfers (out)	-	-	-	(275,000)	(9,584)	(284,584)
Total other financing sources (uses)	275,000	9,584	-	(275,000)	(9,584)	-
NET CHANGE IN FUND BALANCES	4,540	(50,590)	180,584	(358,438)	(336,526)	(560,430)
FUND BALANCES, DECEMBER 1	1,827,483	236,903	1,399,584	1,774,932	1,149,770	6,388,672
FUND BALANCES, NOVEMBER 30	\$ 1,832,023	\$ 186,313	\$ 1,580,168	\$ 1,416,494	\$ 813,244	\$ 5,828,242

(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, 2006

	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
REVENUES						
Taxes	\$ -	\$ -	\$ 417,007	\$ -	\$ -	\$ 417,007
Licenses and permits	-	-	-	92,759	-	92,759
Intergovernmental	-	250,593	-	-	-	250,593
Investment income	345	120	8,629	591	-	9,685
Miscellaneous	-	1,227	-	4,860	-	6,087
Total revenues	345	251,940	425,636	98,210	-	776,131
EXPENDITURES						
Health and welfare	-	182,395	-	31,180	73,609	287,184
Salaries and benefits	-	-	-	-	4,732	4,732
Capital improvements	-	86,334	356,672	53,425	21,143	517,574
Commodities and services	-	1,706	-	-	5,731	7,437
Supplies and materials	-	-	-	-	-	-
Total expenditures	-	270,435	356,672	84,605	105,215	816,927
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	345	(18,495)	68,964	13,605	(105,215)	(40,796)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	6,000	-	-	-	6,000
Transfers (out)	-	-	(27,384)	(10,000)	-	(37,384)
Total other financing sources (uses)	-	6,000	(27,384)	(10,000)	-	(31,384)
NET CHANGE IN FUND BALANCES	345	(12,495)	41,580	3,605	(105,215)	(72,180)
FUND BALANCES, DECEMBER 1	16,425	40,097	282,016	44,281	-	382,819
FUND BALANCES (DEFICIT), NOVEMBER 30	\$ 16,770	\$ 27,602	\$ 323,596	\$ 47,886	\$ (105,215)	\$ 310,639

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 30,000	\$ 30,000	\$ 106,545
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>106,545</u>
EXPENDITURES			
General government			
Salaries and benefits	86,250	86,250	83,246
Public safety			
Salaries and benefits	86,250	86,250	99,090
Health and welfare			
Salaries and benefits	86,250	86,250	114,933
Highways and streets			
Salaries and benefits	86,250	86,250	43,139
Total expenditures	<u>345,000</u>	<u>345,000</u>	<u>340,408</u>
NET CHANGE IN FUND BALANCE	<u>\$ (315,000)</u>	<u>\$ (315,000)</u>	(233,863)
FUND BALANCE, DECEMBER 1			<u>2,457,141</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 2,223,278</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Investment income	12,000	12,000	4,364
Miscellaneous	-	-	300
Total revenues	37,000	37,000	29,664
EXPENDITURES			
Current			
General government			
Salaries and benefits			
Salaries	30,000	30,000	29,907
Part-time	3,500	3,500	1,640
Overtime	200	200	332
Social security	3,000	3,000	2,433
Illinois municipal retirement	500	500	365
Unemployment insurance	400	400	234
Workers compensation	400	400	-
Total salaries and benefits	38,000	38,000	34,911
Capital improvements			
Computer equipment	2,000	2,000	1,551
Miscellaneous	1,100	1,100	8
Total capital improvements	3,100	3,100	1,559
Commodities and services			
Schools of instruction	500	500	-
Travel	1,500	1,500	985
Mileage	200	200	104
Meetings	300	300	217
Public notices	200	200	-
Maintenance	1,000	1,000	32
Telephone	2,000	2,000	1,864
Professional fees	7,000	7,000	13,368
Commercial services	500	500	1,904
Surety bonds	500	500	350
Total commodities and services	13,700	13,700	18,824

(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, 2006

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Current (Continued)			
General government (Continued)			
Supplies			
Supplies	\$ 1,000	\$ 1,000	\$ 836
Postage	100	100	70
Copies	100	100	-
Total supplies	<u>1,200</u>	<u>1,200</u>	<u>906</u>
Total expenditures	<u>56,000</u>	<u>56,000</u>	<u>56,200</u>
NET CHANGE IN FUND BALANCE	<u>\$ (19,000)</u>	<u>\$ (19,000)</u>	(26,536)
FUND BALANCE, DECEMBER 1			<u>89,455</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 62,919</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
County Clerk computer fee	\$ 13,000	\$ 13,000	\$ 13,507
Recorder computer fee	100,000	100,000	108,475
Micro document copies	34,000	34,000	32,145
Microfilm contracts	15,000	15,000	147,350
Investment income	2,000	2,000	4,757
Total revenues	164,000	164,000	306,234
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	37,000	37,000	44,065
Part-time	9,000	9,000	-
Overtime	5,000	5,000	826
FICA	5,000	5,000	3,172
IMRF	4,000	4,000	2,878
Longevity pay	1,000	1,000	317
Health insurance	12,000	12,000	11,284
Life insurance	200	200	144
Unemployment insurance	800	800	489
Total salaries and benefits	74,000	74,000	63,175
Capital improvements			
Office furniture and equipment	5,000	5,000	2,419
Computer equipment	16,000	16,000	16,997
Specialized equipment	40,000	40,000	3,588
Total capital improvements	61,000	61,000	23,004
Commodities and services			
School of instruction	300	300	-
Maintenance - equipment	23,000	23,000	4,463
Maintenance - software	40,000	40,000	43,715
Commercial services	5,000	5,000	15,346
Professional services	5,000	30,000	22,735
Data processing services	2,000	2,000	-
Total commodities and services	75,300	100,300	86,259

(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, 2006

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 20,000	\$ 20,000	\$ 26,579
Total expenditures	<u>230,300</u>	<u>255,300</u>	<u>199,017</u>
NET CHANGE IN FUND BALANCE	<u>\$ (66,300)</u>	<u>\$ (91,300)</u>	107,217
FUND BALANCE, DECEMBER 1			<u>191,774</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 298,991</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 4,000	\$ 4,000	\$ 4,580
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>4,580</u>
EXPENDITURES			
General government			
None	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 4,000</u>	<u>\$ 4,000</u>	4,580
FUND BALANCE, DECEMBER 1			<u>44,226</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 48,806</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	\$ 12,000	\$ 12,000	\$ 16,097
Miscellaneous			
TIF administrative costs	32,000	32,000	32,000
	<u>44,000</u>	<u>44,000</u>	<u>48,097</u>
EXPENDITURES			
General government			
Salaries and benefits	34,000	34,000	-
Capital improvements	11,000	16,000	14,659
Commodities and services	264,000	259,000	75,663
Supplies and materials	3,000	3,000	1,204
	<u>312,000</u>	<u>312,000</u>	<u>91,526</u>
NET CHANGE IN FUND BALANCE	<u>\$ (268,000)</u>	<u>\$ (268,000)</u>	(43,429)
FUND BALANCE, DECEMBER 1			<u>579,518</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 536,089</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GIS DEVELOPMENT FUND

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
EXPENDITURES			
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	<u>34,000</u>	<u>34,000</u>	<u>-</u>
Capital improvements			
Computer equipment	11,000	16,000	14,659
Total capital improvements	<u>11,000</u>	<u>16,000</u>	<u>14,659</u>
Commodities and services			
Travel	1,000	1,000	611
Schools of instruction	10,000	10,000	2,280
Professional services	30,000	25,000	5,022
Commercial services	-	-	638
Aerial Digital Mapp	200,000	200,000	59,325
Software acquisition	14,000	14,000	7,787
Communications net	2,000	2,000	-
Telephone and data	2,000	2,000	-
Internal training program	5,000	5,000	-
Total commodities and services	<u>264,000</u>	<u>259,000</u>	<u>75,663</u>
Supplies and materials			
Technical supplies	1,500	1,500	858
Mapping supplies	1,000	1,000	346
Fuel	500	500	-
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>1,204</u>
TOTAL EXPENDITURES	<u><u>\$ 312,000</u></u>	<u><u>\$ 312,000</u></u>	<u><u>\$ 91,526</u></u>

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Miscellaneous			
Donations	\$ 6,000	\$ 6,000	\$ 5,203
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>5,203</u>
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	6,500	6,500	6,500
Part-time	800	800	-
FICA	500	500	497
Unemployment insurance	200	200	104
Total salaries and benefits	<u>8,000</u>	<u>8,000</u>	<u>7,101</u>
Capital improvements			
Office furniture and equipment	1,000	1,000	3,145
Commodities and services			
Maintenance - equipment	600	600	473
Commercial service	2,000	2,000	264
Postage	400	400	352
Total commodities and services	<u>3,000</u>	<u>3,000</u>	<u>1,089</u>
Supplies and materials			
Supplies	3,000	3,000	996
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>12,331</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(9,000)	(9,000)	(7,128)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	9,000	9,000	9,000
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	1,872
FUND BALANCE, DECEMBER 1			<u>2,056</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 3,928</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grant	\$ 14,000	\$ 14,000	\$ 12,815
Charges for services			
Financial services	20,000	20,000	19,134
Investment income	1,000	1,000	601
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>32,550</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	51,000	51,000	32,551
Part-time	10,000	10,000	-
Overtime	-	-	11
Longevity pay	1,000	1,000	641
FICA	5,000	5,000	2,382
IMRF	4,000	4,000	2,139
Health benefits	24,000	24,000	11,284
Life insurance	500	500	144
Unemployment insurance	500	500	186
Total salaries and benefits	<u>96,000</u>	<u>96,000</u>	<u>49,338</u>
Commodities and services			
Maintenance - equipment	12,000	12,000	3,480
Data processing	4,500	4,500	-
Total commodities and services	<u>16,500</u>	<u>16,500</u>	<u>3,480</u>
Supplies and materials			
Supplies	-	-	545
Other	-	-	420
Total supplies and materials	<u>-</u>	<u>-</u>	<u>965</u>
Total expenditures	<u>112,500</u>	<u>112,500</u>	<u>53,783</u>
NET CHANGE IN FUND BALANCE	<u>\$ (77,500)</u>	<u>\$ (77,500)</u>	(21,233)
FUND BALANCE, DECEMBER 1			<u>23,511</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 2,278</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Law Library services	\$ 36,000	\$ 36,000	\$ 33,900
Total revenues	<u>36,000</u>	<u>36,000</u>	<u>33,900</u>
EXPENDITURES			
Public safety			
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	4,000	4,000	-
Total capital improvements	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Commodities and services			
Rent	5,000	5,000	3,975
Supplies and materials			
Supplies	500	500	-
Periodicals and subscriptions	30,000	30,000	23,774
Total supplies and materials	<u>30,500</u>	<u>30,500</u>	<u>23,774</u>
Total expenditures	<u>40,500</u>	<u>40,500</u>	<u>27,749</u>
NET CHANGE IN FUND BALANCE	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>	6,151
FUND BALANCE, DECEMBER 1			<u>115,197</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 121,348</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 110,000	\$ 110,000	\$ 209,792
Computerization super driver	-	-	13,939
Court supervision fee	25,000	25,000	-
Investment income	1,000	1,000	4,284
Total revenues	136,000	136,000	228,015
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	41,000	45,000	45,624
Part-time	2,500	2,500	-
Longevity pay	1,000	1,000	388
FICA	3,500	3,500	3,594
IMRF	3,000	3,000	3,264
Health benefits	1,500	1,500	1,500
Life insurance	200	200	150
Unemployment insurance	300	300	176
Total salaries and benefits	53,000	57,000	54,696
Capital improvements			
Computer equipment	5,000	5,000	2,484
Total capital improvements	5,000	5,000	2,484
Commodities and services			
Maintenance - software	36,000	36,000	33,674
Maintenance - equipment	22,000	18,000	3,260
Data processing services	4,000	4,000	1,299
Total commodities and services	62,000	58,000	38,233
Total expenditures	120,000	120,000	95,413
NET CHANGE IN FUND BALANCE	\$ 16,000	\$ 16,000	132,602
FUND BALANCE, DECEMBER 1			198,470
FUND BALANCE, NOVEMBER 30			\$ 331,072

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Forfeits	\$ 5,000	\$ 5,000	\$ 4,336
EXPENDITURES			
Public safety			
Commodities and services			
Schools of instruction	-	-	1,415
Travel	-	-	1,740
Transcripts	5,000	5,000	2,381
Total commodities and services	5,000	5,000	5,536
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	5,536
NET CHANGE IN FUND BALANCE	<u>\$ (700)</u>	<u>\$ (700)</u>	(1,200)
FUND BALANCE, DECEMBER 1			<u>5,333</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 4,133</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Cost from fines	\$ 115,000	\$ 115,000	\$ 197,719
Investment income	2,000	2,000	3,669
Total revenues	<u>117,000</u>	<u>117,000</u>	<u>201,388</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	35,000	65,000	97,104
Part-time	40,000	40,000	-
Longevity pay	1,000	1,000	797
FICA	6,000	6,000	7,001
IMRF	3,000	3,000	2,613
Health benefits	-	-	7,600
Life insurance	-	-	96
Unemployment insurance	1,000	1,000	1,290
Total salaries and benefits	<u>86,000</u>	<u>116,000</u>	<u>116,501</u>
Capital improvements			
Computer equipment	28,000	48,000	4,492
Office furniture and equipment	-	-	27,178
Total capital improvements	<u>28,000</u>	<u>48,000</u>	<u>31,670</u>
Commodities and services			
Maintenance - software	11,000	11,000	16,525
Telephone	-	-	8,473
Maintenance - equipment	7,000	7,000	975
Internet	-	-	860
Commercial services	-	15,000	13,192
Data processing	14,000	14,000	4,903
Total commodities and services	<u>32,000</u>	<u>47,000</u>	<u>44,928</u>
Supplies and materials			
Supplies	6,000	6,000	1,007
Total expenditures	<u>152,000</u>	<u>217,000</u>	<u>194,106</u>
NET CHANGE IN FUND BALANCE	<u>\$ (35,000)</u>	<u>\$ (100,000)</u>	7,282
FUND BALANCE, DECEMBER 1			<u>119,845</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 127,127</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Court security fee	\$ 300,000	\$ 300,000	\$ 407,312
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>407,312</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	194,000	194,000	176,411
Part-time	33,000	33,000	21,891
Overtime	12,000	12,000	7,279
Premium holiday	3,000	3,000	1,150
Supervisory differential	-	-	206
Training pay	1,000	1,000	395
Education pay	1,000	1,000	462
Longevity pay	7,000	7,000	3,331
FICA	18,000	18,000	14,038
IMRF	2,500	2,500	-
SLEP	34,000	34,000	27,077
Health benefits	23,000	23,000	14,129
Life insurance	500	500	419
Unemployment insurance	1,000	1,000	1,003
Total salaries and benefits	<u>330,000</u>	<u>330,000</u>	<u>267,791</u>
Capital improvements			
Other equipment	7,400	7,400	4,549
Commodities and services			
School of instruction	500	500	-
Maintenance - equipment	10,000	10,000	8,939
Total commodities and services	<u>10,500</u>	<u>10,500</u>	<u>8,939</u>
Supplies and materials			
Clothing	1,100	1,100	207
Total expenditures	<u>349,000</u>	<u>349,000</u>	<u>281,486</u>
NET CHANGE IN FUND BALANCE	<u>\$ (49,000)</u>	<u>\$ (49,000)</u>	125,826
FUND BALANCE, DECEMBER 1			<u>177,823</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 303,649</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Drug court fees	\$ -	\$ -	\$ 58,196
Total revenues	-	-	58,196
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	32,000	36,000	46,333
FICA	2,500	2,500	3,459
IMRF	2,500	2,500	3,148
Health insurance	12,000	12,000	1,500
Life insurance	200	200	84
Unemployment insurance	300	300	176
Worker's Compensation	500	500	-
Total salaries and benefits	50,000	54,000	54,700
Capital improvements			
Office furniture and small equipment	2,000	2,000	1,291
Computer equipment	3,000	6,000	5,797
Total capital improvements	5,000	8,000	7,088
Commodities and services			
School of instruction	2,000	2,000	1,825
Travel	1,000	1,000	7,038
Meetings - host expenses	-	-	103
Memberships	-	-	409
Telephone	1,000	1,000	-
Professional services	-	-	3,427
Software acquisition	-	-	284
Contributions to agencies	38,000	31,000	-
Postage	2,000	2,000	13
Total commodities and services	44,000	37,000	13,099
Supplies and materials			
Supplies	1,000	1,000	2,956
Total supplies and materials	1,000	1,000	2,956
Total expenditures	100,000	100,000	77,843
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(100,000)	(100,000)	(19,647)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Opportunity Fund	100,000	100,000	100,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	80,353
FUND BALANCE, DECEMBER 1			-
FUND BALANCE, NOVEMBER 30			<u>\$ 80,353</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Probation fees	\$ 81,200	\$ 81,200	\$ 135,399
Electronic monitoring	30,000	30,000	33,679
Leads connection	-	-	2,000
Drug testing	3,000	3,000	8,781
DNA testing	500	500	-
Special event salary	-	-	5,638
Fines and forfeits			
Victim impact panel fees	12,000	12,000	20,145
Investment income	5,000	5,000	21,750
Miscellaneous	1,000	1,000	1,500
Total revenues	132,700	132,700	228,892
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	25,000	18,000	-
Overtime	500	500	-
FICA	2,000	2,000	81
Unemployment insurance	500	500	17
Total salaries and benefits	28,000	21,000	98
Capital improvements			
Computer equipment	20,000	20,000	8,621
Commodities and services			
Maintenance - vehicles	4,000	4,000	2,703
Training	5,000	5,000	2,068
Telephone	6,000	6,000	4,414
Professional services	4,000	4,000	1,300
Drug testing	5,000	5,000	3,660
Commercial services	15,000	15,000	11,963
Special programs	5,000	5,000	2,085
Juvenile summer camp	35,000	42,000	52,416
Electronic monitoring	45,000	45,000	50,259
Total commodities and services	124,000	131,000	130,868
Supplies and materials			
Fuel	3,000	3,000	3,490
Total expenditures	175,000	175,000	143,077
NET CHANGE IN FUND BALANCE	\$ (42,300)	\$ (42,300)	85,815
FUND BALANCE, DECEMBER 1			555,409
FUND BALANCE, NOVEMBER 30			\$ 641,224

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
SCAAP grant	\$ 5,000	\$ 5,000	\$ -
Grants - Federal	-	5,000	48,534
Fines and forfeits			
Forfeits	15,000	15,000	-
DUI fines	20,000	20,000	33,451
Narcotics task force	3,000	3,000	3,000
Miscellaneous income			
Donations	1,500	1,500	30
	<u>44,500</u>	<u>49,500</u>	<u>85,015</u>
EXPENDITURES			
Public safety			
Capital improvements			
Office equipment	2,000	2,000	-
State grant expenditure	-	40,000	36,509
Federal grant expenditures	-	-	12,630
Other equipment	18,000	18,000	9,388
	<u>20,000</u>	<u>60,000</u>	<u>58,527</u>
Commodities and services			
Training	2,000	2,000	350
Maintenance - equipment	10,000	10,000	5,041
Other	-	-	826
	<u>12,000</u>	<u>12,000</u>	<u>6,217</u>
Total expenditures	<u>32,000</u>	<u>72,000</u>	<u>64,744</u>
NET CHANGE IN FUND BALANCE	<u>\$ 12,500</u>	<u>\$ (22,500)</u>	20,271
FUND BALANCE, DECEMBER 1			<u>72,119</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 92,390</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
Children's waiting room fee	\$ 12,000	\$ 12,000	\$ 17,070
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>17,070</u>
EXPENDITURES			
Public safety			
Commodities and services	12,000	14,000	13,364
Total expenditures	<u>12,000</u>	<u>14,000</u>	<u>13,364</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (2,000)</u>	3,706
FUND BALANCE, DECEMBER 1			<u>2,885</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 6,591</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,680,000	\$ 1,689,000	\$ 1,686,883
Intergovernmental			
Fuel reimbursement	100,000	100,000	193,322
Sale of fuel	5,000	5,000	5,519
Materials	90,000	90,000	148,653
Local agency maintenance	-	-	1,938
Investment income	15,000	15,000	66,878
Miscellaneous	5,000	5,000	1,003
Total revenues	<u>1,895,000</u>	<u>1,904,000</u>	<u>2,104,196</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	991,000	991,000	942,865
Capital improvements	742,500	742,500	444,992
Commodities and services	418,900	418,900	367,426
Supplies and materials	769,200	769,200	619,373
Total expenditures	<u>2,921,600</u>	<u>2,921,600</u>	<u>2,374,656</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,026,600)</u>	<u>(1,017,600)</u>	<u>(270,460)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
County Motor Fuel Tax Fund	275,000	275,000	275,000
Debt Service Fund	91,200	91,200	-
Transfers (out)			
Engineering Fund	(50,000)	(50,000)	-
Total other financing sources (uses)	<u>316,200</u>	<u>316,200</u>	<u>275,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (710,400)</u>	<u>\$ (701,400)</u>	4,540
FUND BALANCE, DECEMBER 1			<u>1,827,483</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 1,832,023</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HIGHWAY FUND

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 635,000	\$ 635,000	\$ 610,467
Overtime	20,000	20,000	19,583
Seasonal	23,000	23,000	32,479
Premium holiday	3,000	3,000	-
Longevity pay	15,000	15,000	18,355
FICA	54,000	54,000	50,244
IMRF	48,000	48,000	43,281
Health benefits	178,000	178,000	156,156
Unemployment tax	3,000	3,000	2,805
Life insurance	3,000	3,000	2,730
Uniform allowance	5,000	5,000	2,900
Deferred compensation	4,000	4,000	3,865
Total salaries and benefits	991,000	991,000	942,865
Capital improvements			
Land acquisition	280,000	280,000	90,355
Vehicles	76,300	76,300	56,077
Construction equipment	303,700	303,700	255,853
Landscaping	2,000	2,000	-
Office furniture and equipment	11,900	11,900	8,924
Other equipment	68,600	68,600	33,783
Total capital improvements	742,500	742,500	444,992
Commodities and services			
Travel	3,100	3,100	4,128
School of instruction	2,000	2,000	2,261
Mileage	300	300	191
Public notices	300	300	136
Memberships	1,300	1,300	1,345
Subscriptions	200	200	209
Maintenance - software	4,000	4,000	1,804
Maintenance - vehicles	30,000	30,000	34,784
Maintenance - building	10,000	10,000	44,353
Maintenance - equipment	80,000	80,000	90,271
Maintenance - fuel depot	3,000	3,000	1,211
Maintenance - HVAC	1,000	1,000	1,050
Maintenance - plumbing	1,500	1,500	450
Maintenance - electrical	3,000	3,000	572
Telephone	8,500	8,500	9,772
Electricity	28,500	28,500	30,762
Gas	23,000	23,000	23,688
Garbage	3,700	3,700	4,796

(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, 2006

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Water and sewer	\$ 2,000	\$ 2,000	\$ 1,275
Commercial services	55,000	55,000	20,940
Janitorial contract	6,000	6,000	5,011
Drug testing	1,500	1,500	1,393
Rental of equipment	1,000	1,000	131
Professional services	150,000	150,000	86,893
Total commodities and services	418,900	418,900	367,426
Supplies and materials			
Supplies	6,500	6,500	2,565
Postage	1,400	1,400	1,000
Janitorial supplies	2,500	2,500	1,681
Fuels and lubricants	230,000	230,000	279,670
Materials - day labor	200,000	200,000	39,815
Materials - traffic control	17,500	17,500	21,128
Materials - winter maintenance	310,000	310,000	270,874
Clothing	1,200	1,200	1,200
Other supplies and materials	100	100	1,440
Total supplies and materials	769,200	769,200	619,373
Debt service			
Principal on indebtedness	-	-	-
Interest and fiscal charges	-	-	-
Total debt service	-	-	-
TOTAL EXPENDITURES	\$ 2,921,600	\$ 2,921,600	\$ 2,374,656

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Contributions from townships			
Engineering	\$ -	\$ -	\$ 37,460
Township motor fuel - engineering	40,000	40,000	90,566
Investment income	-	-	6,666
Miscellaneous	-	-	3,000
	<hr/>		
Total revenues	40,000	40,000	137,692
<hr/>			
EXPENDITURES			
Highways and streets			
Salaries and benefits	213,000	213,000	193,109
Commodities and services	2,900	2,900	1,323
Supplies and materials	3,000	3,000	3,434
	<hr/>		
Total expenditures	218,900	218,900	197,866
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(178,900)	(178,900)	(60,174)
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers in			
Aid to Bridges Fund	30,000	30,000	-
Highway Fund	50,000	50,000	-
Federal Highway Matching Fund	82,500	82,500	9,584
	<hr/>		
Total other financing sources (uses)	162,500	162,500	9,584
<hr/>			
NET CHANGE IN FUND BALANCE	\$ (16,400)	\$ (16,400)	(50,590)
<hr/>			
FUND BALANCE, DECEMBER 1			236,903
			<hr/>
FUND BALANCE, NOVEMBER 30			\$ 186,313
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
ENGINEERING FUND

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 150,000	\$ 150,000	\$ 149,033
Overtime	8,000	8,000	4,975
Longevity pay	5,000	5,000	3,781
FICA	12,500	12,500	11,540
IMRF	11,500	11,500	10,477
Health insurance	25,000	25,000	12,344
Life insurance	500	500	431
Unemployment insurance	500	500	528
Total salaries and benefits	<u>213,000</u>	<u>213,000</u>	<u>193,109</u>
Commodities and services			
Schools of instruction	100	100	-
Travel	1,000	1,000	150
Maintenance - equipment	1,200	1,200	1,173
Maintenance - software	600	600	-
Total commodities and services	<u>2,900</u>	<u>2,900</u>	<u>1,323</u>
Supplies and materials			
Supplies	<u>3,000</u>	<u>3,000</u>	<u>3,434</u>
TOTAL EXPENDITURES	<u><u>\$ 218,900</u></u>	<u><u>\$ 218,900</u></u>	<u><u>\$ 197,866</u></u>

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 675,000	\$ 696,000	\$ 695,021
Intergovernmental			
Contributions from townships			
Construction	40,000	40,000	-
Special bridge - engineering	-	-	8,608
Township bridge - construction	147,000	147,000	167,558
Investment income	10,000	10,000	70,828
Total revenues	872,000	893,000	942,015
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	49,000	49,000	48,027
Overtime	3,000	3,000	1,665
Longevity pay	2,000	2,000	1,541
FICA	5,000	5,000	3,550
IMRF	4,000	4,000	3,222
Health insurance	12,000	12,000	11,284
Life insurance	500	500	144
Unemployment insurance	500	500	176
Total salaries and benefits	76,000	76,000	69,609
Capital improvements			
Bridges and other structures	1,240,000	1,240,000	631,294
Total capital improvements	1,240,000	1,240,000	631,294
Commodities and services			
Professional services	100,000	100,000	60,528
Total commodities and services	100,000	100,000	60,528
Total expenditures	1,416,000	1,416,000	761,431
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(544,000)	(523,000)	180,584
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(30,000)	(30,000)	-
Total other financing sources (uses)	(30,000)	(30,000)	-
NET CHANGE IN FUND BALANCE	\$ (574,000)	\$ (553,000)	180,584
FUND BALANCE, DECEMBER 1			1,399,584
FUND BALANCE, NOVEMBER 30			\$ 1,580,168

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax	\$ 1,490,000	\$ 1,490,000	\$ 1,605,338
Investment income	6,500	6,500	88,185
Total revenues	<u>1,496,500</u>	<u>1,496,500</u>	<u>1,693,523</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	342,000	342,000	305,973
Overtime	10,000	10,000	13,565
Seasonal	12,000	12,000	15,854
Premium holiday	2,000	2,000	-
Longevity pay	8,000	8,000	-
FICA	29,000	29,000	24,160
IMRF	25,000	25,000	20,813
Unemployment insurance	2,000	2,000	1,501
Total salaries and benefits	<u>430,000</u>	<u>430,000</u>	<u>381,866</u>
Capital improvements			
Road - major repairs and maintenance	1,145,400	1,545,400	1,395,095
Total capital improvements	<u>1,145,400</u>	<u>1,545,400</u>	<u>1,395,095</u>
Total expenditures	<u>1,575,400</u>	<u>1,975,400</u>	<u>1,776,961</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(78,900)</u>	<u>(478,900)</u>	<u>(83,438)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Debt Service Fund	68,800	68,800	-
Transfers (out)			
Highway Fund	(275,000)	(275,000)	(275,000)
Total other financing sources (uses)	<u>(206,200)</u>	<u>(206,200)</u>	<u>(275,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (285,100)</u>	<u>\$ (685,100)</u>	<u>(358,438)</u>
FUND BALANCE, DECEMBER 1			<u>1,774,932</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 1,416,494</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 840,000	\$ 845,000	\$ 843,529
Investment income	3,000	3,000	60,378
Total revenues	<u>843,000</u>	<u>848,000</u>	<u>903,907</u>
EXPENDITURES			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	1,019,000	1,019,000	1,230,849
Total expenditures	<u>1,019,000</u>	<u>1,019,000</u>	<u>1,230,849</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(176,000)</u>	<u>(171,000)</u>	<u>(326,942)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(82,500)	(82,500)	(9,584)
Total other financing sources (uses)	<u>(82,500)</u>	<u>(82,500)</u>	<u>(9,584)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (258,500)</u>	<u>\$ (253,500)</u>	(336,526)
FUND BALANCE, DECEMBER 1			<u>1,149,770</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 813,244</u>

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 600	\$ 600	\$ 345
EXPENDITURES			
Health and welfare			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>600</u>	<u>600</u>	<u>345</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community Services Fund	(300)	(300)	-
Total other financing sources (uses)	<u>(300)</u>	<u>(300)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 300</u>	<u>\$ 300</u>	345
FUND BALANCE, DECEMBER 1			<u>16,425</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 16,770</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	\$ 216,500	\$ 216,500	\$ 202,210
State grants	30,000	30,000	44,095
Local grants	2,000	2,000	4,288
Investment income	200	200	120
Miscellaneous income	2,000	2,000	1,227
Total revenues	<u>250,700</u>	<u>250,700</u>	<u>251,940</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	205,000	182,500	182,395
Commodities and services	61,000	83,500	86,334
Supplies and materials	2,000	2,000	1,706
Total expenditures	<u>268,000</u>	<u>268,000</u>	<u>270,435</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(17,300)</u>	<u>(17,300)</u>	<u>(18,495)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Financial Aid Fund	300	300	-
Senior Services Fund	6,000	6,000	6,000
Total other financing sources (uses)	<u>6,300</u>	<u>6,300</u>	<u>6,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (11,000)</u>	<u>\$ (11,000)</u>	<u>(12,495)</u>
FUND BALANCE, DECEMBER 1			<u>40,097</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 27,602</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY SERVICES FUND

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 146,700	\$ 124,200	\$ 133,450
Longevity pay	1,000	1,000	678
Health benefits	29,000	29,000	23,240
Life insurance	500	500	431
FICA	11,500	11,500	9,948
IMRF	10,500	10,500	9,026
Unemployment tax	500	500	594
Deferred compensation	3,500	3,500	3,528
Worker's compensation	1,800	1,800	1,500
	<u>205,000</u>	<u>182,500</u>	<u>182,395</u>
Commodities and services			
Travel	3,000	3,000	2,308
School of instruction	1,000	1,000	757
Scholarships	3,000	3,000	3,000
Memberships	1,500	1,500	350
Maintenance - equipment	500	500	316
Postage	500	500	232
Telephone	1,000	1,000	1,054
Rental of space	1,000	1,000	880
Professional services	500	500	-
Insurance premiums	2,000	2,000	-
Contributions to agencies	2,000	2,000	1,192
Direct assistance payouts	45,000	67,500	76,245
	<u>61,000</u>	<u>83,500</u>	<u>86,334</u>
Supplies and materials			
Supplies	2,000	2,000	1,706
	<u>2,000</u>	<u>2,000</u>	<u>1,706</u>
TOTAL EXPENDITURES			
	<u>\$ 268,000</u>	<u>\$ 268,000</u>	<u>\$ 270,435</u>

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 414,000	\$ 418,000	\$ 417,007
Investment income	3,000	3,000	8,629
Total revenues	417,000	421,000	425,636
EXPENDITURES			
Commodities and services			
Contributions to agencies	374,000	374,000	356,672
Total expenditures	374,000	374,000	356,672
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	43,000	47,000	68,964
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community Service Fund	(6,000)	(6,000)	(6,000)
Health Fund	(27,000)	(27,000)	(21,384)
Total other financing sources (uses)	(33,000)	(33,000)	(27,384)
NET CHANGE IN FUND BALANCE	\$ 10,000	\$ 14,000	41,580
FUND BALANCE, DECEMBER 1			282,016
FUND BALANCE, NOVEMBER 30			\$ 323,596

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERAN'S ASSISTANCE FUND

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
REVENUES			
None	\$ -	\$ -	\$ -
EXPENDITURES			
Health and Welfare			
Salaries and benefits			
Salaries	17,500	72,500	59,458
FICA	1,000	1,000	4,328
IMRF	1,000	1,000	3,946
Health insurance	-	-	5,300
Life insurance	-	-	180
Unemployment insurance	200	200	397
Total salaries and benefits	<u>19,700</u>	<u>74,700</u>	<u>73,609</u>
Capital Outlay			
Office furniture and small equipment	5,000	5,000	3,534
Computer equipment	-	-	284
Other equipment	-	-	914
Total salaries and benefits	<u>5,000</u>	<u>5,000</u>	<u>4,732</u>
Commodities and Services			
School of instruction	500	500	100
Travel	1,000	1,000	5,182
Mileage - employee	-	-	1,971
Memberships	-	-	795
Public notices	500	500	1,142
Rent - space	1,200	1,200	750
Utilities	2,400	2,400	(50)
Telephone	1,200	1,200	1,266
Direct assistance payments	14,000	19,000	9,844
Postage	1,000	1,000	143
Total commodities and services	<u>21,800</u>	<u>26,800</u>	<u>21,143</u>
Supplies and materials			
Supplies	2,000	2,000	4,936
Copies	-	-	197
Books and subscriptions	200	200	244
Clothing	-	-	354
Total supplies and materials	<u>2,200</u>	<u>2,200</u>	<u>5,731</u>
Total expenditures	<u>48,700</u>	<u>108,700</u>	<u>105,215</u>
NET CHANGE IN FUND BALANCE	<u>\$ (48,700)</u>	<u>\$ (108,700)</u>	<u>(105,215)</u>
FUND BALANCE, DECEMBER 1			-
FUND BALANCE (DEFICIT), NOVEMBER 30			<u>\$ (105,215)</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Licenses and permits			
Tipping fees	\$ 95,000	\$ 95,000	\$ 92,759
Investment income	400	400	591
Miscellaneous	-	-	4,860
Total revenues	<u>95,400</u>	<u>95,400</u>	<u>98,210</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	26,600	26,600	26,173
Overtime	-	-	37
On call	-	-	51
Health insurance	900	900	900
Life insurance	100	100	86
FICA	2,100	2,100	2,006
IMRF	1,900	1,900	1,821
Unemployment tax	100	100	106
Total salaries and benefits	<u>31,700</u>	<u>31,700</u>	<u>31,180</u>
Commodities and services			
Travel	1,000	1,000	-
Memberships	300	300	250
Public notices	-	-	5,723
Professional services	14,000	14,000	20,600
Commercial services	25,500	25,500	6,501
Contributions to agencies	15,000	17,000	19,881
Miscellaneous	500	500	470
Total commodities and services	<u>56,300</u>	<u>58,300</u>	<u>53,425</u>
Total expenditures	<u>88,000</u>	<u>90,000</u>	<u>84,605</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>7,400</u>	<u>5,400</u>	<u>13,605</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Health Fund	(10,000)	(10,000)	(10,000)
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,600)</u>	<u>\$ (4,600)</u>	3,605
FUND BALANCE, DECEMBER 1			<u>44,281</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 47,886</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 456,200	\$ 456,200	\$ 456,041
Replacement taxes	9,000	9,000	15,537
Intergovernmental			
State grant	70,000	70,000	30,545
Charges for services	-	-	59,364
Investment income	6,500	6,500	21,577
Miscellaneous			
Farm rental	15,800	15,800	19,573
Shelter house/camping fees	10,000	10,000	13,086
Donations	-	-	50
NREC	25,000	25,000	30,414
DeKalb County Community Foundation	-	-	4,000
Other miscellaneous	-	-	3,398
Total revenues	592,500	592,500	653,585
EXPENDITURES			
Culture and recreation			
Salaries and benefits	332,000	332,000	310,981
Capital improvements	129,000	152,595	110,016
Commodities and services	89,100	94,600	89,134
Supplies and materials	42,400	42,400	40,890
Total expenditures	592,500	621,595	551,021
NET CHANGE IN FUND BALANCE	\$ -	\$ (29,095)	102,564
FUND BALANCE, DECEMBER 1			389,473
FUND BALANCE, NOVEMBER 30			\$ 492,037

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOREST PRESERVE DISTRICT FUND

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION			
Salaries and benefits			
Salaries	\$ 178,300	\$ 178,300	\$ 181,607
Board and commissions	4,000	4,000	4,810
Deferred compensation	3,700	3,700	4,072
Seasonal	55,000	55,000	36,065
Longevity	3,700	3,700	3,588
Health benefits	37,000	37,000	33,412
Life insurance	400	400	575
FICA	18,500	18,500	16,588
IMRF	31,000	31,000	29,574
Unemployment tax	400	400	690
Total salaries and benefits	332,000	332,000	310,981
Capital improvements			
Development improvements	9,700	11,700	11,408
Other staff improvements	8,500	8,500	7,519
Construction equipment	-	16,595	16,472
Wetland mitigation	-	5,000	3,737
Potawatomi woods	76,000	76,000	36,107
Vehicles and equipment	34,800	34,800	34,773
Total capital improvements	129,000	152,595	110,016
Commodities and services			
Travel and meetings	1,500	1,500	1,265
Environmental education	16,000	16,000	16,000
Public notices	500	500	931
Memberships	500	500	425
Maintenance - vehicles	4,000	4,000	2,378
Maintenance - building and grounds	6,000	6,000	6,748
Maintenance - equipment	2,000	2,000	555
Postage	500	500	293
Utilities - telephone	6,000	6,000	4,823
Utilities - electricity	5,000	5,000	4,508
Commercial services	6,000	6,000	4,615
Professional services	4,000	4,000	4,018
NREC expenses	25,000	25,000	25,000
Insurance premiums	8,500	8,500	8,261
DeKalb County Community Foundation	-	5,500	5,982
Contributions to agencies	2,100	2,100	969
Other commodities and services	1,500	1,500	2,363
Total commodities and services	89,100	94,600	89,134

(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, 2006

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION (Continued)			
Supplies and materials			
Supplies	\$ 21,000	\$ 21,000	\$ 17,589
Fuels and lubricants	18,500	18,500	19,022
Vehicle parts	1,000	1,000	998
Machine and equipment parts	1,000	1,000	2,073
Clothing	900	900	1,208
Total supplies and materials	<u>42,400</u>	<u>42,400</u>	<u>40,890</u>
TOTAL EXPENDITURES	<u>\$ 592,500</u>	<u>\$ 621,595</u>	<u>\$ 551,021</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
None	\$ -	\$ -	\$ -
EXPENDITURES			
Debt service			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Public Building Commission	-	-	(230,000)
Total other financing sources (uses)	-	-	(230,000)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(230,000)
FUND BALANCE, DECEMBER 1			<u>775,877</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 545,877</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS

November 30, 2006

	Capital Improvement Reserve	Special Projects	County Farm	Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Community Outreach Building	Totals
ASSETS									
Cash and investments	\$ 1,500,000	\$ 1,011,375	\$ 964,944	\$ 290,000	\$ 192,100	\$ 2,566,491	\$ 1,047,536	\$ 102,854	\$ 7,675,300
Receivables									
Accounts	-	-	6,960	-	-	427,675	-	-	434,635
Accrued interest	22,571	-	2,546	-	-	12,199	-	-	37,316
Due from other funds	-	-	-	-	87,479	-	-	-	87,479
TOTAL ASSETS	\$ 1,522,571	\$ 1,011,375	\$ 974,450	\$ 290,000	\$ 279,579	\$ 3,006,365	\$ 1,047,536	\$ 102,854	\$ 8,234,730
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ -	\$ 16,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,115	\$ 53,077
Due to other funds	22,571	-	-	-	-	118,879	-	-	141,450
Advances due to other funds	-	-	-	-	1,906,280	-	-	-	1,906,280
Total liabilities	22,571	16,962	-	-	1,906,280	118,879	-	36,115	2,100,807
FUND BALANCES									
Unreserved - undesignated (deficit)	1,500,000	994,413	974,450	290,000	(1,626,701)	2,887,486	1,047,536	66,739	6,133,923
Total fund balances (deficit)	1,500,000	994,413	974,450	290,000	(1,626,701)	2,887,486	1,047,536	66,739	6,133,923
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,522,571	\$ 1,011,375	\$ 974,450	\$ 290,000	\$ 279,579	\$ 3,006,365	\$ 1,047,536	\$ 102,854	\$ 8,234,730

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2006

	Capital Improvement Reserve	Special Projects	County Farm	Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Community Outreach Building	Totals
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,373,280	\$ -	\$ -	\$ 1,373,280
Charges for services	-	-	-	-	-	-	18,000	-	18,000
Intergovernmental	-	27,839	35,260	-	398,216	-	-	-	461,315
Investment income	77,061	-	43,172	-	-	104,295	-	83	224,611
Total revenues	77,061	27,839	78,432	-	398,216	1,477,575	18,000	83	2,077,206
EXPENDITURES									
Debt service									
Interest	-	-	-	-	84,280	-	-	-	84,280
Capital outlay									
Capital improvements	-	141,529	24,678	-	-	-	36,464	133,344	336,015
Total expenditures	-	141,529	24,678	-	84,280	-	36,464	133,344	420,295
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	77,061	(113,690)	53,754	-	313,936	1,477,575	(18,464)	(133,261)	1,656,911
OTHER FINANCING SOURCES (USES)									
Transfers in	-	200,000	-	290,000	-	-	502,000	200,000	1,192,000
Transfers (out)	(77,061)	-	-	-	-	(718,000)	-	-	(795,061)
Total other financing sources (uses)	(77,061)	200,000	-	290,000	-	(718,000)	502,000	200,000	396,939
NET CHANGE IN FUND BALANCES	-	86,310	53,754	290,000	313,936	759,575	483,536	66,739	2,053,850
FUND BALANCES (DEFICIT), DECEMBER 1	1,500,000	908,103	920,696	-	(1,940,637)	2,127,911	564,000	-	4,080,073
FUND BALANCES (DEFICIT), NOVEMBER 30	\$ 1,500,000	\$ 994,413	\$ 974,450	\$ 290,000	\$ (1,626,701)	\$ 2,887,486	\$ 1,047,536	\$ 66,739	\$ 6,133,923

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental State grants	\$ -	\$ -	\$ 27,839
Total revenues	-	-	27,839
EXPENDITURES			
Capital improvements			
Land acquisition	-	-	20,890
Landscaping	20,000	20,000	29,744
Americans with Disabilities Act compliance	10,000	10,000	-
Park improvements	27,000	27,000	27,839
Fee study	15,000	15,000	-
Network infrastructure	15,000	15,000	-
Financial system upgrade	5,000	5,000	-
Mass appraisal system	28,000	28,000	-
State's attorneys office	70,000	70,000	-
Telephone system - Sycamore complex	15,000	15,000	-
Sheriff's communication system and tower	150,000	150,000	6,137
Sheriff's impound	20,000	20,000	-
Sheriff's digital patroller	45,000	45,000	39,200
Building security systems	30,000	30,000	17,719
Total expenditures	450,000	450,000	141,529
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(450,000)	(450,000)	(113,690)
OTHER FINANCING SOURCES (USES)			
Transfer in General Fund	200,000	200,000	200,000
Total other financing sources (uses)	200,000	200,000	200,000
NET CHANGE IN FUND BALANCE	\$ (250,000)	\$ (250,000)	86,310
FUND BALANCE, DECEMBER 1			908,103
FUND BALANCE, NOVEMBER 30			<u>\$ 994,413</u>

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 35,000	\$ 35,000	\$ 35,260
Investment income	20,000	20,000	43,172
Total revenues	55,000	55,000	78,432
EXPENDITURES			
Capital improvements			
Capital improvements	100,000	100,000	-
Professional services	25,000	25,000	24,678
Total expenditures	125,000	125,000	24,678
NET CHANGE IN FUND BALANCE	\$ (70,000)	\$ (70,000)	53,754
FUND BALANCE, DECEMBER 1			920,696
FUND BALANCE, NOVEMBER 30			\$ 974,450

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
REVENUES			
None	\$ -	\$ -	\$ -
Total revenues	-	-	-
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	290,000
Total other financing sources (uses)	-	-	290,000
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	290,000
FUND BALANCE, DECEMBER 1			-
FUND BALANCE, NOVEMBER 30			<u>\$ 290,000</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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ 350,000	\$ 398,216
Total revenues	-	350,000	398,216
EXPENDITURES			
Debt service			
Principal	-	200,720	-
Interest	-	84,280	84,280
Total expenditures	-	285,000	84,280
NET CHANGE IN FUND BALANCE	\$ -	\$ 65,000	313,936
FUND BALANCE (DEFICIT), DECEMBER 1			(1,940,637)
FUND BALANCE (DEFICIT), NOVEMBER 30			\$ (1,626,701)

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,373,280
Investment income	35,000	35,000	104,295
Total revenues	<u>1,235,000</u>	<u>1,235,000</u>	<u>1,477,575</u>
EXPENDITURES			
None	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,235,000</u>	<u>1,235,000</u>	<u>1,477,575</u>
OTHER FINANCING SOURCES (USES)			
Transfer (out)	<u>(760,000)</u>	<u>(760,000)</u>	<u>(718,000)</u>
Total other financing sources (uses)	<u>(760,000)</u>	<u>(760,000)</u>	<u>(718,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 475,000</u>	<u>\$ 475,000</u>	759,575
FUND BALANCE, DECEMBER 1			<u>2,127,911</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 2,887,486</u>

(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, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Asset replacement	\$ -	\$ -	\$ 18,000
Total revenues	-	-	18,000
EXPENDITURES			
Capital outlay			
Capital improvement	112,000	112,000	36,464
Total expenditures	112,000	112,000	36,464
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(112,000)	(112,000)	(18,464)
OTHER FINANCING SOURCES (USES)			
Transfer in	480,000	480,000	502,000
Total other financing sources (uses)	480,000	480,000	502,000
NET CHANGE IN FUND BALANCE	\$ 368,000	\$ 368,000	483,536
FUND BALANCE, DECEMBER 1			564,000
FUND BALANCE, NOVEMBER 30			<u>\$ 1,047,536</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2006

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 83
Total revenues	-	-	83
EXPENDITURES			
Capital outlay			
Capital improvement	-	400,000	133,344
Total expenditures	-	400,000	133,344
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(400,000)	(133,261)
OTHER FINANCING SOURCES (USES)			
Transfer in	-	-	200,000
Total other financing sources (uses)	-	-	200,000
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (400,000)</u>	66,739
FUND BALANCE, DECEMBER 1			<u>-</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 66,739</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, 2006

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 10,820,700	\$ 10,820,700	\$ 11,589,499
Other revenues	5,000	5,000	4,320
Total operating revenues	10,825,700	10,825,700	11,593,819
OPERATING EXPENSES			
Administration	2,361,800	2,361,800	1,064,974
Operations			
Rehabilitation	578,900	578,900	714,079
Social services	152,800	152,800	194,964
Patient activities	121,000	121,000	183,475
Dietary	972,200	972,200	1,164,260
Nursing	4,851,100	4,851,100	6,010,354
Environmental services	481,600	481,600	624,038
Maintenance	475,100	475,100	523,524
Capital improvements	162,300	162,300	141,315
Bad debt expense	5,200	5,200	61,252
Depreciation	597,300	597,300	641,887
Total operating expenses	10,759,300	10,759,300	11,324,122
OPERATING INCOME	66,400	66,400	269,697
NONOPERATING REVENUES (EXPENSES)			
Investment income	127,000	127,000	391,419
Other income	3,200	3,200	3,189
Loss on disposal of capital assets	(500)	(500)	(8,981)
Principal on indebtedness	-	-	(420,000)
Interest and fiscal charges on indebtedness	(324,500)	(324,500)	(539,453)
Total nonoperating revenues (expenses)	(194,800)	(194,800)	(573,826)
NET INCOME (LOSS) BEFORE CONTRIBUTIONS	(128,400)	(128,400)	(304,129)
CONTRIBUTIONS	84,300	84,300	74,535
NET INCOME (LOSS) (BUDGETARY BASIS)	\$ (44,100)	\$ (44,100)	(229,594)
ADJUSTMENTS TO GAAP BASIS			
Capital expenditures			153,335
Principal on indebtedness			420,000
NET INCOME GAAP BASIS			343,741
NET ASSETS, DECEMBER 1			9,738,475
NET ASSETS, NOVEMBER 30			\$ 10,082,216

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
NURSING HOME FUND

For the Year Ended November 30, 2006

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 10,465,891
Payments to suppliers	(2,822,935)
Payments to employees	<u>(7,415,402)</u>
Net cash from operating activities	<u>227,554</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	<u>200,720</u>
Net cash from noncapital financing activities	<u>200,720</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest paid on revenue bonds	(549,534)
Payments on revenue bonds	(420,000)
Payments for capital acquisitions	<u>(162,316)</u>
Net cash from capital and related financing activities	<u>(1,131,850)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sale of investments	10,351
Receipt of interest	<u>392,569</u>
Net cash from investing activities	402,920
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(300,656)
CASH AND CASH EQUIVALENTS, DECEMBER 1	<u>9,213,682</u>
CASH AND CASH EQUIVALENTS, NOVEMBER 30	<u>\$ 8,913,026</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, 2006

RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 423,032
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	641,887
Receipt of miscellaneous income	3,189
Receipt of donations	74,535
Effects of changes in operating assets and liabilities	
Accounts receivable	(1,199,343)
Prepaid expenses	(9,849)
Inventory	50
Accounts payable	260,960
Accrued payroll	33,635
Claims payable	(53,984)
Deferred revenue	(1,000)
Compensated absences payable	54,442
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 227,554</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, 2006

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Net patient service revenue			
Patient care	\$ 4,275,900	\$ 4,275,900	\$ 4,184,615
State aid - patient care	4,011,900	4,011,900	4,747,007
Contributions from townships	202,700	202,700	206,229
Medicare	2,330,200	2,330,200	2,451,648
Total net patient service revenue	<u>10,820,700</u>	<u>10,820,700</u>	<u>11,589,499</u>
Other revenue			
Employee meals	<u>5,000</u>	<u>5,000</u>	<u>4,320</u>
Total other revenue	<u>5,000</u>	<u>5,000</u>	<u>4,320</u>
TOTAL CHARGES FOR SERVICES	<u><u>\$ 10,825,700</u></u>	<u><u>\$ 10,825,700</u></u>	<u><u>\$ 11,593,819</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, 2006

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 263,700	\$ 263,700	\$ 252,771
Overtime	14,000	14,000	15,936
Oncall	-	-	400
Shift differential	300	300	459
Supervisory differential	100	100	58
Weekend pay	500	500	451
Premium holiday	500	500	370
Health benefits	654,500	654,500	44,550
Life insurance	19,200	19,200	695
FICA	431,400	431,400	20,903
IMRF	394,700	394,700	15,696
Deferred compensation	2,000	2,000	1,898
Unemployment tax	23,000	23,000	1,796
Uniform allowance	15,400	15,400	22,100
Total salaries and benefits	1,819,300	1,819,300	378,083
Commodities and services			
Travel	5,400	5,400	4,726
Schools of instruction	9,400	9,400	13,048
Mileage - employee	2,400	2,400	2,623
Public notices	41,200	41,200	17,508
Memberships	16,700	16,700	17,646
Community relations	3,600	3,600	803
Maintenance - equipment	9,300	9,300	13,532
Maintenance - software	400	400	-
Postage	6,800	6,800	6,723
In-house copies	2,300	2,300	2,136
Telephone	24,700	24,700	25,018
Rental of equipment	10,600	10,600	8,922
County medicine	-	-	250,539
Professional services	123,600	123,600	105,479
Chargeback	62,000	62,000	62,000
Background checks	-	-	5,082
Insurance premiums	22,200	22,200	22,771
Liability premiums	10,300	10,300	10,000
Worker's compensation - medical	26,800	26,800	(21,055)
Worker's compensation - salary reimbursements	6,200	6,200	98
Worker's compensation - settlements	10,300	10,300	-
State provider fee	106,200	106,200	104,025
Medical expense	4,800	4,800	6,171
Other commodities and services	15,500	15,500	6,394
Total commodities and services	520,700	520,700	664,189

(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, 2006

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 18,200	\$ 18,200	\$ 18,799
Periodicals and subscriptions	3,600	3,600	3,903
Total supplies and materials	21,800	21,800	22,702
Total administration	\$ 2,361,800	\$ 2,361,800	\$ 1,064,974
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 177,200	\$ 177,200	\$ 173,412
Overtime	1,000	1,000	11,053
Shift differential	-	-	79
Supervisory differential	100	100	-
Extra duty pay	8,000	8,000	2,310
Weekend pay	2,500	2,500	21
Premium holiday	200	200	62
FICA	-	-	13,437
IMRF	-	-	12,202
Health insurance	-	-	29,366
Life insurance	-	-	659
Unemployment	-	-	817
Total salaries and benefits	189,000	189,000	243,418
Commodities and services			
Professional services	386,200	386,200	464,767
Supplies and materials			
Supplies	3,700	3,700	5,894
Total rehabilitation	\$ 578,900	\$ 578,900	\$ 714,079
Social services			
Salaries and benefits			
Salaries	\$ 137,300	\$ 137,300	\$ 143,061
Overtime	-	-	373
On call	-	-	1,050
Premium holiday	-	-	28
Weekend	-	-	24
FICA	-	-	10,600
IMRF	-	-	9,622
Health insurance	-	-	22,108
Life insurance	-	-	575

(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, 2006

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Salaries and benefits (Continued)			
Unemployment	\$ -	\$ -	\$ 702
Supervisory differential	200	200	-
Total salaries and benefits	<u>137,500</u>	<u>137,500</u>	<u>188,143</u>
Commodities and services			
Professional services	3,800	3,800	2,573
Community relations	9,000	9,000	2,780
Outings	2,000	2,000	1,468
Total commodities and services	<u>14,800</u>	<u>14,800</u>	<u>6,821</u>
Supplies and materials			
Supplies	500	500	-
Total social services	<u>\$ 152,800</u>	<u>\$ 152,800</u>	<u>\$ 194,964</u>
Patient activities			
Salaries and benefits			
Salaries	\$ 110,200	\$ 110,200	\$ 128,154
Overtime	-	-	619
Shift differential	200	200	172
Supervisory differential	100	100	-
Weekend pay	500	500	747
Premium holiday	300	300	299
FICA	-	-	9,272
IMRF	-	-	7,543
Health insurance	-	-	17,035
Life insurance	-	-	479
Unemployment	-	-	1,385
Total salaries and benefits	<u>111,300</u>	<u>111,300</u>	<u>165,705</u>
Commodities and services			
Professional services	2,900	2,900	3,908
Outings	700	700	1,352
Resident entertainment	2,400	2,400	4,056
Total commodities and services	<u>6,000</u>	<u>6,000</u>	<u>9,316</u>
Supplies and materials			
Supplies	3,700	3,700	8,454
Total patient activities	<u>\$ 121,000</u>	<u>\$ 121,000</u>	<u>\$ 183,475</u>

(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, 2006

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary			
Salaries and benefits			
Salaries	\$ 485,000	\$ 485,000	\$ 486,688
Overtime	6,100	6,100	9,357
Shift differential	8,800	8,800	9,032
Supervisory differential	100	100	-
Weekend pay	5,400	5,400	5,748
Premium holiday	4,000	4,000	4,299
FICA	-	-	37,683
IMRF	-	-	25,703
Health insurance	-	-	92,301
Life insurance	-	-	2,346
Worker's compensation	-	-	98
Unemployment	-	-	5,570
Total salaries and benefits	509,400	509,400	678,825
Commodities and supplies			
Professional services	19,700	19,700	18,227
Supplies and materials			
Supplies	24,500	24,500	25,807
Chemicals	18,200	18,200	21,735
Groceries	371,000	371,000	375,843
Supplements	29,400	29,400	43,823
Total supplies and materials	443,100	443,100	467,208
Total dietary	\$ 972,200	\$ 972,200	\$ 1,164,260
Nursing			
Salaries and benefits			
Salaries	\$ 3,692,000	\$ 3,692,000	\$ 3,679,602
Overtime	190,000	190,000	216,235
Worker's compensation	6,400	6,400	-
Shift differential	157,700	157,700	163,343
Supervisory differential	6,300	6,300	11,295
Extra duty pay	47,200	47,200	58,205
Weekend pay	34,200	34,200	26,894
On call	-	-	1,400
Recruitment	28,700	28,700	20,798
Point bonus	6,200	6,200	3,305
Premium holiday	35,300	35,300	33,508
FICA	-	-	308,546
IMRF	-	-	260,111

(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, 2006

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ -	\$ -	\$ 453,900
Life insurance	-	-	11,391
Unemployment	-	-	26,641
Total salaries and benefits	4,204,000	4,204,000	5,275,174
Commodities and supplies			
Nurses registry service	147,500	147,500	203,898
Rental of equipment	35,000	35,000	52,796
Professional services	39,400	39,400	28,833
Outings	1,200	1,200	758
Resident entertainment	1,000	1,000	2,630
Drugs	145,000	145,000	153,346
Total commodities and supplies	369,100	369,100	442,261
Supplies and materials			
Supplies	278,000	278,000	292,919
Total nursing	\$ 4,851,100	\$ 4,851,100	\$ 6,010,354
Environmental services			
Salaries and benefits			
Salaries	\$ 298,600	\$ 298,600	\$ 278,790
Overtime	2,300	2,300	1,452
Shift differential	100	100	-
Supervisory differential	100	100	-
Weekend pay	2,700	2,700	2,643
Premium holiday	2,200	2,200	2,034
FICA	-	-	21,212
IMRF	-	-	18,573
Health insurance	-	-	68,586
Life insurance	-	-	1,748
Unemployment	-	-	2,967
Total salaries and benefits	306,000	306,000	398,005
Commodities and supplies			
Commercial services	131,100	131,100	180,777

(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, 2006

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Supplies and materials			
Supplies	\$ 43,000	\$ 43,000	\$ 45,245
Linens	1,500	1,500	11
Total supplies and materials	44,500	44,500	45,256
Total environmental services	\$ 481,600	\$ 481,600	\$ 624,038
Maintenance			
Salaries and benefits			
Salaries	\$ 74,700	\$ 74,700	\$ 71,500
Overtime	9,700	9,700	12,816
On call	8,400	8,400	8,065
Shift differential	100	100	-
Weekend pay	-	-	44
Premium holiday	100	100	160
FICA	-	-	6,639
IMRF	-	-	5,714
Health insurance	-	-	16,706
Life insurance	-	-	287
Unemployment	-	-	423
Total salaries and benefits	93,000	93,000	122,354
Commodities and services			
Maintenance - vehicles	2,100	2,100	1,494
Maintenance - building	26,300	26,300	34,538
Maintenance - equipment	15,000	15,000	14,358
Rental of equipment	800	800	2,650
Utilities	282,000	282,000	287,145
Commercial services	23,700	23,700	22,289
Total commodities and services	349,900	349,900	362,474
Supplies and materials			
Fuels and lubricants	1,300	1,300	1,211
Parts and materials	30,900	30,900	37,485
Total supplies and materials	32,200	32,200	38,696
Total maintenance	\$ 475,100	\$ 475,100	\$ 523,524
Capital improvements	\$ 162,300	\$ 162,300	\$ 141,315

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND

For the Year Ended November 30, 2006

	Assets			
	Balances	Additions	Retirements	Balances
	December 1			November 30
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529
Improvements	562,732	25,144	-	587,876
Furniture and fixtures	842,899	27,792	35,095	835,596
Equipment	682,967	74,565	37,117	720,415
Construction in progress	19,673	27,186	1,352	45,507
	<u>\$ 14,284,800</u>	<u>\$ 154,687</u>	<u>\$ 73,564</u>	<u>\$ 14,365,923</u>

	Accumulated Depreciation			
	Balances	Additions	Retirements	Balances
	December 1			November 30
Buildings	\$ 2,759,914	\$ 485,184	\$ -	\$ 3,245,098
Improvements	60,425	46,902	-	107,327
Furniture and fixtures	460,341	71,871	21,158	511,054
Equipment	538,067	37,929	33,574	542,422
	<u>\$ 3,818,747</u>	<u>\$ 641,886</u>	<u>\$ 54,732</u>	<u>\$ 4,405,901</u>

	Net Asset Value
Buildings	\$ 8,931,431
Improvements	480,549
Furniture and fixtures	324,542
Equipment	177,993
Construction in progress	45,507
	<u>\$ 9,960,022</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

November 30, 2006

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
CURRENT ASSETS				
Cash and investments	\$ 766,226	\$ 950,129	\$ 2,783,030	\$ 4,499,385
Receivables				
Property taxes	-	-	775,000	775,000
Accounts	44,405	1,648	12,752	58,805
Accrued interest	-	-	20,777	20,777
Prepaid expenses	12,848	-	-	12,848
Total current assets	823,479	951,777	3,591,559	5,366,815
CAPITAL ASSETS				
Cost - depreciated	145,239	-	-	145,239
Less accumulated depreciation	76,691	-	-	76,691
Net capital assets	68,548	-	-	68,548
Total assets	892,027	951,777	3,591,559	5,435,363
CURRENT LIABILITIES				
Accounts payable	122,616	6,480	55,439	184,535
Accrued payroll	13,799	-	-	13,799
Claims payable	-	-	253,303	253,303
Flexible benefits payable	-	8,690	-	8,690
Deferred property taxes	-	-	775,000	775,000
Deferred revenue	-	277,085	-	277,085
Compensated absences payable	5,083	-	-	5,083
Total current liabilities	141,498	292,255	1,083,742	1,517,495
NONCURRENT LIABILITIES				
Compensated absences payable	20,333	-	-	20,333
Total liabilities	161,831	292,255	1,083,742	1,537,828
NET ASSETS				
Invested in capital assets	68,548	-	-	68,548
Unrestricted	661,648	659,522	2,507,817	3,828,987
TOTAL NET ASSETS	\$ 730,196	\$ 659,522	\$ 2,507,817	\$ 3,897,535

(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, 2006

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
OPERATING REVENUES				
Charges for services	\$ 1,400,609	\$ 4,038,164	\$ 172,375	\$ 5,611,148
OPERATING EXPENSES				
Operations				
Salaries and benefits	494,221	-	-	494,221
Capital improvements	20,403	-	-	20,403
Commodities and services	735,198	3,670,080	601,836	5,007,114
Supplies and materials	51,889	-	-	51,889
Depreciation	9,242	-	-	9,242
Total operating expenses	1,310,953	3,670,080	601,836	5,582,869
OPERATING INCOME (LOSS)	89,656	368,084	(429,461)	28,279
NONOPERATING REVENUES (EXPENSES)				
Property taxes	-	-	571,114	571,114
Investment income	-	15,872	108,253	124,125
Total nonoperating revenues (expenses)	-	15,872	679,367	695,239
CHANGE IN NET ASSETS	89,656	383,956	249,906	723,518
NET ASSETS, DECEMBER 1	640,540	275,566	2,257,911	3,174,017
NET ASSETS, NOVEMBER 30	\$ 730,196	\$ 659,522	\$ 2,507,817	\$ 3,897,535

(See independent auditor's report.)

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

For the Year Ended November 30, 2006

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from interfund service transactions	\$ 1,402,904	\$ 4,077,059	\$ 173,587	\$ 5,653,550
Payments to suppliers	(782,386)	(3,671,368)	(679,613)	(5,133,367)
Payments to employees	(498,873)	-	-	(498,873)
Net cash from operating activities	121,645	405,691	(506,026)	21,310
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Receipt of general property taxes	-	-	571,114	571,114
Net cash from noncapital financing activities	-	-	571,114	571,114
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	(29,798)	-	-	(29,798)
Net cash from capital and related financing activities	(29,798)	-	-	(29,798)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest income	-	15,872	99,286	115,158
Net cash from investing activities	-	15,872	99,286	115,158
NET INCREASE IN CASH AND CASH EQUIVALENTS	91,847	421,563	164,374	677,784
CASH AND CASH EQUIVALENTS, DECEMBER 1	674,379	528,566	2,618,656	3,821,601
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$ 766,226	\$ 950,129	\$ 2,783,030	\$ 4,499,385

(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, 2006

	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)	\$ 89,656	\$ 368,084	\$ (429,461)	\$ 28,279
Adjustments to reconcile operating income (loss) to net cash from operating activities				
Depreciation	9,242	-	-	9,242
Effects of changes in operating assets and liabilities				
Accounts receivable	2,295	(31)	1,212	3,476
Prepaid expenses	3,195	-	-	3,195
Accounts payable	21,908	(1,288)	51,671	72,291
Accrued payroll	(4,651)	-	-	(4,651)
Claims payable	-	-	(129,448)	(129,448)
Deferred revenue	-	38,926	-	38,926
NET CASH FROM OPERATING ACTIVITIES	\$ 121,645	\$ 405,691	\$ (506,026)	\$ 21,310

(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, 2006

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Copy service	\$ 1,000	\$ 1,000	\$ 1,200
Sale of stock paper	10,000	10,000	12,382
In-house copies	25,000	25,000	25,895
In-house printing	34,000	34,000	36,132
Other charges for services	1,325,000	1,325,000	1,325,000
Total operating revenues	<u>1,395,000</u>	<u>1,395,000</u>	<u>1,400,609</u>
OPERATING EXPENSES			
Salaries and benefits	525,000	525,000	494,221
Capital improvements	51,000	51,000	20,403
Commodities and services	701,900	736,900	735,198
Supplies and materials	47,800	47,800	51,889
Depreciation	10,000	10,000	9,242
Total operating expenses	<u>1,335,700</u>	<u>1,370,700</u>	<u>1,310,953</u>
CHANGE IN NET ASSETS	<u>\$ 59,300</u>	<u>\$ 24,300</u>	89,656
NET ASSETS, DECEMBER 1			<u>640,540</u>
NET ASSETS, NOVEMBER 30			<u>\$ 730,196</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, 2006

	Original Budget	Final Budget	Actual
SALARIES AND BENEFITS			
Salaries	\$ 338,000	\$ 338,000	\$ 335,314
Seasonal	11,000	11,000	11,380
Overtime	18,000	18,000	13,979
On call	6,000	6,000	5,090
Longevity pay	5,500	5,500	5,114
Paid-hours-off contingency	3,000	3,000	-
FICA	30,000	30,000	27,320
IMRF	27,000	27,000	23,935
Health benefits	80,000	80,000	66,462
Life insurance	2,000	2,000	1,269
Unemployment tax	2,000	2,000	1,920
Deferred compensation	2,500	2,500	2,438
Total salaries and benefits	525,000	525,000	494,221
CAPITAL IMPROVEMENTS			
Office furniture and equipment	2,500	2,500	224
Specialized equipment	46,000	46,000	17,260
Building fixtures	2,500	2,500	2,919
Total capital improvements	51,000	51,000	20,403
COMMODITIES AND SERVICES			
Travel	3,500	3,500	3,018
Mileage - employee	1,000	1,000	940
Training	1,800	1,800	1,569
Maintenance - vehicle	6,500	6,500	3,790
Maintenance - building	51,100	51,100	66,247
Maintenance - equipment	71,100	71,100	62,973
Memberships	500	500	451
Postage	600	600	380
Telephone	66,200	66,200	72,141
Utilities	262,600	262,600	265,399
Commercial services	174,000	209,000	189,871
Rental equipment	1,900	1,900	3,259
Leased equipment	61,100	61,100	65,160
Total commodities and services	701,900	736,900	735,198

(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, 2006

	Original Budget	Final Budget	Actual
SUPPLIES AND MATERIALS			
Supplies	\$ 2,000	\$ 2,000	\$ 1,173
Copy machine supplies	500	500	-
Printing supplies	2,500	2,500	2,355
Stock paper	38,500	38,500	43,031
Periodicals and subscriptions	300	300	234
Fuels and lubricants	2,000	2,000	3,463
Clothing	2,000	2,000	1,633
Total supplies and materials	<u>47,800</u>	<u>47,800</u>	<u>51,889</u>
DEPRECIATION	<u>10,000</u>	<u>10,000</u>	<u>9,242</u>
TOTAL OPERATING EXPENSES	<u>\$ 1,335,700</u>	<u>\$ 1,370,700</u>	<u>\$ 1,310,953</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
FACILITIES MANAGEMENT OFFICE FUND

For the Year Ended November 30, 2006

	Assets			Balances November 30
	Balances December 1	Additions	Retirements	
Office equipment	\$ 53,349	\$ -	\$ -	\$ 53,349
Maintenance equipment	38,134	-	-	38,134
Vehicles	23,958	29,798	-	53,756
	<u>\$ 115,441</u>	<u>\$ 29,798</u>	<u>\$ -</u>	<u>\$ 145,239</u>

	Accumulated Depreciation			Balances November 30
	Balances December 1	Additions	Retirements	
Office equipment	\$ 23,950	\$ 4,700	\$ -	\$ 28,650
Maintenance equipment	29,294	1,105	-	30,399
Vehicles	14,205	3,437	-	17,642
	<u>\$ 67,449</u>	<u>\$ 9,242</u>	<u>\$ -</u>	<u>\$ 76,691</u>

	Net Asset Value
Office equipment	\$ 24,699
Maintenance equipment	7,735
Vehicles	36,114
	<u>\$ 68,548</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, 2006

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employees	\$ 1,050,000	\$ 1,050,000	\$ 874,298
Contributions - non-employees	3,395,000	3,395,000	3,163,866
Total operating revenues	<u>4,445,000</u>	<u>4,445,000</u>	<u>4,038,164</u>
OPERATING EXPENSES			
Commodities and services	4,449,000	4,449,000	3,670,080
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>4,450,000</u>	<u>4,450,000</u>	<u>3,670,080</u>
OPERATING INCOME (LOSS)	<u>(5,000)</u>	<u>(5,000)</u>	<u>368,084</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	5,000	5,000	15,872
Total nonoperating revenues (expenses)	<u>5,000</u>	<u>5,000</u>	<u>15,872</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>383,956</u>
NET ASSETS, DECEMBER 1			<u>275,566</u>
NET ASSETS, NOVEMBER 30			<u>\$ 659,522</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, 2006

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	10,000	10,000	8,000
Insurance premiums	4,395,000	4,395,000	3,638,327
Claims administration	1,000	1,000	-
Medical claims	6,000	6,000	(40)
Employee assistance program	8,000	8,000	9,000
Health care purchasing group	7,000	7,000	-
Wellness program	20,000	20,000	14,793
Other commodities and services	1,000	1,000	-
	<u>4,449,000</u>	<u>4,449,000</u>	<u>3,670,080</u>
SUPPLIES AND MATERIALS			
Supplies	1,000	1,000	-
	<u>1,000</u>	<u>1,000</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>\$ 4,450,000</u>	<u>\$ 4,450,000</u>	<u>\$ 3,670,080</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, 2006

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing Home reimbursement	\$ 30,000	\$ 30,000	\$ 32,771
Settlement reimbursement	-	-	11,843
Miscellaneous	32,000	32,000	127,761
Total operating revenues	<u>62,000</u>	<u>62,000</u>	<u>172,375</u>
OPERATING EXPENSES			
Commodities and services	469,000	769,000	601,836
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>470,000</u>	<u>770,000</u>	<u>601,836</u>
OPERATING INCOME (LOSS)	<u>(408,000)</u>	<u>(708,000)</u>	<u>(429,461)</u>
NONOPERATING REVENUES (EXPENSES)			
Property taxes	500,000	572,000	571,114
Investment income	50,000	50,000	108,253
Total nonoperating revenues (expenses)	<u>550,000</u>	<u>622,000</u>	<u>679,367</u>
CHANGE IN NET ASSETS	<u>\$ 142,000</u>	<u>\$ (86,000)</u>	249,906
NET ASSETS, DECEMBER 1			<u>2,257,911</u>
NET ASSETS, NOVEMBER 30			<u>\$ 2,507,817</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, 2006

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Travel	\$ 4,000	\$ 4,000	\$ -
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	-
Professional services	100,000	100,000	22,630
Investigations	3,000	3,000	-
Insurance premiums	85,000	85,000	85,083
Commercial services	2,000	2,000	1,316
Risk abatement	15,000	15,000	2,922
Judgment and claims	75,000	275,000	87,162
Claims administration	21,000	21,000	20,526
Worker's compensation claims	80,000	180,000	250,079
Unemployment claims	-	-	21,686
Worker's compensation salary reimbursements	20,000	20,000	68,449
Worker's compensation settlements	50,000	50,000	41,983
Court costs	1,000	1,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	5,000	5,000	-
Total commodities and services	469,000	769,000	601,836
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	\$ 470,000	\$ 770,000	\$ 601,836

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS

November 30, 2006

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 4,483,880
Receivables	
Accounts	93,663
Accrued interest	<u>1,670</u>
TOTAL ASSETS	<u>\$ 4,579,213</u>
LIABILITIES	
Due to others	<u>\$ 4,579,213</u>
TOTAL LIABILITIES	<u>\$ 4,579,213</u>

*Aggregate - See pages 172 through 176.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended November 30, 2006

	Balances		Balances	
	December 1	Additions	Deductions	November 30
Totals				
ASSETS				
Cash and investments	\$ 5,172,623	\$ 157,738,127	\$ 158,426,870	\$ 4,483,880
Accounts receivable	104,905	-	11,242	93,663
Accrued interest receivable	1,674	395	399	1,670
TOTAL ASSETS	\$ 5,279,202	\$ 157,738,522	\$ 158,438,511	\$ 4,579,213
LIABILITIES				
Due to others	\$ 5,279,202	\$ 157,738,522	\$ 158,438,511	\$ 4,579,213
TOTAL LIABILITIES	\$ 5,279,202	\$ 157,738,522	\$ 158,438,511	\$ 4,579,213
County Collector				
ASSETS				
Cash and investments	\$ 21,736	\$ 140,721,712	\$ 140,709,894	\$ 33,554
TOTAL ASSETS	\$ 21,736	\$ 140,721,712	\$ 140,709,894	\$ 33,554
LIABILITIES				
Due to others	\$ 21,736	\$ 140,721,712	\$ 140,709,894	\$ 33,554
TOTAL LIABILITIES	\$ 21,736	\$ 140,721,712	\$ 140,709,894	\$ 33,554
Special Drainage				
ASSETS				
Cash and investments	\$ 72,137	\$ 69,262	\$ 54,463	\$ 86,936
TOTAL ASSETS	\$ 72,137	\$ 69,262	\$ 54,463	\$ 86,936
LIABILITIES				
Due to others	\$ 72,137	\$ 69,262	\$ 54,463	\$ 86,936
TOTAL LIABILITIES	\$ 72,137	\$ 69,262	\$ 54,463	\$ 86,936

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2006

	Balances December 1	Additions	Deductions	Balances November 30
Treasurer's Special				
ASSETS				
Cash and investments	\$ 1,508,086	\$ 6,918,189	\$ 7,621,918	\$ 804,357
TOTAL ASSETS	\$ 1,508,086	\$ 6,918,189	\$ 7,621,918	\$ 804,357
LIABILITIES				
Due to others	\$ 1,508,086	\$ 6,918,189	\$ 7,621,918	\$ 804,357
TOTAL LIABILITIES	\$ 1,508,086	\$ 6,918,189	\$ 7,621,918	\$ 804,357
Mobile Home Tax				
ASSETS				
Cash and investments	\$ 49	\$ 97,079	\$ 97,078	\$ 50
TOTAL ASSETS	\$ 49	\$ 97,079	\$ 97,078	\$ 50
LIABILITIES				
Due to others	\$ 49	\$ 97,079	\$ 97,078	\$ 50
TOTAL LIABILITIES	\$ 49	\$ 97,079	\$ 97,078	\$ 50
Tax Indemnity				
ASSETS				
Cash and investments	\$ 308,276	\$ 23,443	\$ -	\$ 331,719
Accrued interest receivable	280	317	-	597
TOTAL ASSETS	\$ 308,556	\$ 23,760	\$ -	\$ 332,316
LIABILITIES				
Due to others	\$ 308,556	\$ 23,760	\$ -	\$ 332,316
TOTAL LIABILITIES	\$ 308,556	\$ 23,760	\$ -	\$ 332,316

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2006

	Balances December 1		Additions	Deductions	Balances November 30	
Tax Sale in Error						
ASSETS						
Cash and investments	\$	201,457	\$ 30,134	\$ 14,794	\$	216,797
Accrued interest receivable		293	78	-		371
TOTAL ASSETS	\$	201,750	\$ 30,212	\$ 14,794	\$	217,168
LIABILITIES						
Due to others	\$	201,750	\$ 30,212	\$ 14,794	\$	217,168
TOTAL LIABILITIES	\$	201,750	\$ 30,212	\$ 14,794	\$	217,168
Circuit Clerk						
ASSETS						
Cash and investments	\$	2,052,782	\$ 6,063,174	\$ 5,996,662	\$	2,119,294
TOTAL ASSETS	\$	2,052,782	\$ 6,063,174	\$ 5,996,662	\$	2,119,294
LIABILITIES						
Due to others	\$	2,052,782	\$ 6,063,174	\$ 5,996,662	\$	2,119,294
TOTAL LIABILITIES	\$	2,052,782	\$ 6,063,174	\$ 5,996,662	\$	2,119,294
Township Bridges						
ASSETS						
Cash and investments	\$	19,148	\$ 12,868	\$ 19,080	\$	12,936
TOTAL ASSETS	\$	19,148	\$ 12,868	\$ 19,080	\$	12,936
LIABILITIES						
Due to others	\$	19,148	\$ 12,868	\$ 19,080	\$	12,936
TOTAL LIABILITIES	\$	19,148	\$ 12,868	\$ 19,080	\$	12,936

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2006

	Balances		Balances	
	December 1	Additions	Deductions	November 30
Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 746,078	\$ 1,197,881	\$ 1,407,455	\$ 536,504
Accounts receivable	104,905	-	11,242	93,663
Accrued interest receivable	1,101	-	399	702
TOTAL ASSETS	\$ 852,084	\$ 1,197,881	\$ 1,419,096	\$ 630,869
LIABILITIES				
Due to others	\$ 852,084	\$ 1,197,881	\$ 1,419,096	\$ 630,869
TOTAL LIABILITIES	\$ 852,084	\$ 1,197,881	\$ 1,419,096	\$ 630,869
Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 102,155	\$ 1,035,068	\$ 1,064,420	\$ 72,803
TOTAL ASSETS	\$ 102,155	\$ 1,035,068	\$ 1,064,420	\$ 72,803
LIABILITIES				
Due to others	\$ 102,155	\$ 1,035,068	\$ 1,064,420	\$ 72,803
TOTAL LIABILITIES	\$ 102,155	\$ 1,035,068	\$ 1,064,420	\$ 72,803
Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 43,305	\$ 108,946	\$ 121,997	\$ 30,254
TOTAL ASSETS	\$ 43,305	\$ 108,946	\$ 121,997	\$ 30,254
LIABILITIES				
Due to others	\$ 43,305	\$ 108,946	\$ 121,997	\$ 30,254
TOTAL LIABILITIES	\$ 43,305	\$ 108,946	\$ 121,997	\$ 30,254

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2006

	Balances December 1	Additions	Deductions	Balances November 30
Tax Sale Redemption Account				
ASSETS				
Cash and investments	\$ 97,086	\$ 1,450,429	\$ 1,309,160	\$ 238,355
TOTAL ASSETS	\$ 97,086	\$ 1,450,429	\$ 1,309,160	\$ 238,355
LIABILITIES				
Due to others	\$ 97,086	\$ 1,450,429	\$ 1,309,160	\$ 238,355
TOTAL LIABILITIES	\$ 97,086	\$ 1,450,429	\$ 1,309,160	\$ 238,355
Passport Account				
ASSETS				
Cash and investments	\$ 328	\$ 9,942	\$ 9,949	\$ 321
TOTAL ASSETS	\$ 328	\$ 9,942	\$ 9,949	\$ 321
LIABILITIES				
Due to others	\$ 328	\$ 9,942	\$ 9,949	\$ 321
TOTAL LIABILITIES	\$ 328	\$ 9,942	\$ 9,949	\$ 321

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY

November 30, 2006

	Land	Land Improvement	Building	Building Improvement	Vehicles	Equipment	Bridges	Right of Ways	Roads	Storm Sewers	Totals
FUNCTION AND ACTIVITY											
GENERAL GOVERNMENT											
Administration	\$ 39,472	\$ -	\$ 1,377,967	\$ 381,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,798,807
Government Center	2,363,211	995,366	-	-	-	-	-	-	-	-	3,358,577
Maintenance Garage	56,980	21,813	92,626	-	-	-	-	-	-	-	171,419
County Farm	2,711	-	-	-	-	-	-	-	-	-	2,711
Legislative Center	-	-	2,815,707	82,072	-	-	-	-	-	-	2,897,779
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
Total general government	2,462,374	1,017,179	4,286,300	463,440	51,256	843,713	-	-	-	-	9,124,262
PUBLIC SAFETY											
Judiciary	40	102,760	2,510,000	1,082,997	-	-	-	-	-	-	3,695,797
Circuit Clerk	-	-	-	-	-	215,132	-	-	-	-	215,132
Jury commission	-	-	-	-	-	-	-	-	-	-	-
Sheriff	301,500	-	3,702,953	757,679	1,117,864	488,491	-	-	-	-	6,368,487
Miller Road Tower	6,000	-	-	-	-	-	-	-	-	-	6,000
States Attorney	-	-	-	-	-	84,351	-	-	-	-	84,351
ESDA	-	-	-	-	-	29,840	-	-	-	-	29,840
Coroner	-	-	-	-	53,864	10,073	-	-	-	-	63,937
Court services	-	-	-	-	32,992	99,582	-	-	-	-	132,574
Public Defender	-	-	-	-	-	-	-	-	-	-	-
Total public safety	307,540	102,760	6,212,953	1,840,676	1,204,720	927,469	-	-	-	-	10,596,118

	Land	Land Improvement	Building	Building Improvement	Vehicles	Equipment	Bridges	Right of Ways	Roads	Storm Sewers	Totals
HIGHWAYS AND STREETS											
Highway	\$ 684	\$ 2,378,238	\$ 39,247	\$ 1,732,208	\$ 1,547,274	\$ 2,078,113	\$ 8,177,765	\$ 1,385,462	\$ 23,645,349	\$ 690,246	\$ 41,674,586
Waterman Garage	109,330	-	-	-	-	-	-	-	-	-	109,330
Total highways and streets	110,014	2,378,238	39,247	1,732,208	1,547,274	2,078,113	8,177,765	1,385,462	23,645,349	690,246	41,783,916
HEALTH AND WELFARE											
Health	488,815	-	4,266,887	-	103,054	182,555	-	-	-	-	5,041,311
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	136,411	-	-	-	-	-	-	1,100,274
Community services	-	-	-	-	-	-	-	-	-	-	-
Total health and welfare	568,815	-	6,683,250	136,411	103,054	182,555	-	-	-	-	7,674,085
CULTURE AND RECREATION											
Forest Preserve District	2,288,342	524,780	299,554	-	71,581	42,145	-	-	-	-	3,226,402
History Room	-	-	-	-	-	-	-	-	-	-	-
Total culture and recreation	2,288,342	524,780	299,554	-	71,581	42,145	-	-	-	-	3,226,402
TOTAL	\$ 5,737,085	\$ 4,022,957	\$ 17,521,304	\$ 4,172,735	\$ 2,977,885	\$ 4,073,995	\$ 8,177,765	\$ 1,385,462	\$ 23,645,349	\$ 690,246	\$ 72,404,783

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2006

FUNCTION AND ACTIVITY	Balances December 1	Additions and Transfers	Retirements and Transfers	Balances November 30
GENERAL GOVERNMENT				
Administration	\$ 8,105,530	\$ 123,763	\$ -	\$ 8,229,293
County Board	100,947	-	-	100,947
Finance	84,351	-	-	84,351
GIS and property tax	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
Total general government	<u>8,335,770</u>	<u>123,763</u>	<u>-</u>	<u>9,124,262</u>
PUBLIC SAFETY				
Judiciary	3,581,555	114,242	-	3,695,797
Circuit Clerk	144,422	70,710	-	215,132
Jury commission	-	-	-	-
Sheriff	6,043,994	353,492	21,703	6,375,783
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	<u>9,820,162</u>	<u>538,444</u>	<u>21,703</u>	<u>10,596,118</u>
HIGHWAYS AND STREETS				
Highway	<u>38,576,095</u>	<u>3,350,723</u>	<u>142,902</u>	<u>41,783,916</u>
HEALTH AND WELFARE				
Health	6,532,541	41,270	-	6,573,811
Mental health	963,863	136,411	-	1,100,274
Community services	-	-	-	-
Total health and welfare	<u>7,496,404</u>	<u>177,681</u>	<u>-</u>	<u>7,674,085</u>
CULTURE AND RECREATION				
Forest Preserve District	3,138,445	101,957	14,000	3,226,402
History room	-	-	-	-
Total culture and recreation	<u>3,075,848</u>	<u>101,957</u>	<u>14,000</u>	<u>3,226,402</u>
TOTAL	<u>\$ 65,556,915</u>	<u>\$ 4,292,568</u>	<u>\$ 178,605</u>	<u>\$ 72,404,783</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

November 30, 2006

	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	1,558,996	1,952,500	1,788,750	5,300,246
	<u>\$ 1,558,996</u>	<u>\$ 1,952,500</u>	<u>\$ 1,788,750</u>	<u>\$ 5,300,246</u>
GENERAL LONG-TERM DEBT				
Compensated absences payable	\$ 1,558,996	\$ -	\$ -	\$ 1,558,996
Revenue bonds payable	-	1,952,500	1,788,750	3,741,250
	<u>\$ 1,558,996</u>	<u>\$ 1,952,500</u>	<u>\$ 1,788,750</u>	<u>\$ 5,300,246</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
SCHEDULE OF CASH AND INVESTMENTS

November 30, 2006

Fund	Cash on Hand	Deposits	Investments	Totals
GENERAL				
General	\$ 7,265	\$ 3,026,256	\$ 5,371,007	\$ 8,404,528
SPECIAL REVENUE				
Retirement	-	104,346	2,135,771	2,240,117
Public Building Maintenance	-	232,846	3,452,730	3,685,576
Public Building Administration	-	-	64,549	64,549
Micrographics	-	300,054	-	300,054
Tax Sale Automation	-	16,279	32,527	48,806
GIS Development	-	180,145	359,950	540,095
History Room	-	2,356	4,709	7,065
Child Support	-	1,767	-	1,767
Law Library	-	41,003	81,930	122,933
Court Automation	-	304,887	-	304,887
Drug Program	-	1,479	2,954	4,433
Documentation Storage	-	133,025	-	133,025
Court Security	-	92,770	185,365	278,135
Probation	-	149,819	484,339	634,158
Sheriff's Special Projects	-	34,314	68,563	102,877
Children's Waiting Room	-	1,753	3,503	5,256
Highway	200	307,974	1,580,398	1,888,572
Engineering	-	35,912	155,000	190,912
Aid to Bridges	-	44,258	1,655,200	1,699,458
County Motor Fuel Tax	-	131,258	1,808,264	1,939,522
Federal Highway Matching Tax	-	79,688	1,349,684	1,429,372
Health	1,200	456,338	2,505,471	2,963,009
Mental Health	100	93,709	1,832,073	1,925,882
Financial Aid	-	12,567	-	12,567
Community Services	-	51,128	-	51,128
Senior Services	-	169,563	200,000	369,563
Solid Waste Program	-	49,074	-	49,074
Veteran's Assistance	-	15,938	31,845	47,783
Drug Court	-	23,725	47,404	71,129
Forest Preserve District	-	259,041	150,000	409,041
Total Special Revenue	1,500	3,327,016	18,192,229	21,520,745
DEBT SERVICE				
Debt Service	-	182,073	363,804	545,877

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

November 30, 2006

Fund	Cash on Hand	Deposits	Investments	Totals
CAPITAL PROJECTS				
Capital Improvements Reserve	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Special Projects	-	337,337	674,038	1,011,375
County Farm	-	-	964,944	964,944
Bond Proceeds	-	290,000	-	290,000
Community Outreach Building	-	-	102,854	102,854
Opportunity	-	453,690	2,112,801	2,566,491
Tollway Access Loan	-	64,074	128,026	192,100
Asset Replacement	-	349,398	698,138	1,047,536
Total Capital Projects	-	1,494,499	6,180,801	7,675,300
ENTERPRISE				
Nursing Home	1,000	675,459	8,236,567	8,913,026
INTERNAL SERVICES				
Central Plant	-	255,569	510,657	766,226
Medical Insurance	-	926,972	23,157	950,129
Tort and Liability	-	156,929	2,626,101	2,783,030
Total Internal Services	-	1,339,470	3,159,915	4,499,385
PERMANENT				
Working Cash	-	200,000	-	200,000
TRUST AND AGENCY				
County Collector	-	33,554	-	33,554
Special Drainage	-	86,936	-	86,936
Treasurer's Special	-	804,357	-	804,357
Mobile Home Tax	-	50	-	50
Tax Indemnity	-	-	331,719	331,719
Tax Sale in Error	-	18,196	198,601	216,797
Circuit Clerk	-	2,024,269	95,025	2,119,294
Township Bridges	-	12,936	-	12,936
Township Motor Fuel Tax	-	36,504	500,000	536,504
Regional Superintendent of Schools	-	64,155	8,648	72,803
Nursing Home Residents' Accounts	-	30,254	-	30,254
Tax Redemption Account	-	238,355	-	238,355
Passport Account	-	321	-	321
Total Trust and Agency	-	3,349,887	1,133,993	4,483,880
TOTAL CASH AND INVESTMENTS	\$ 9,765	\$ 13,594,660	\$ 42,638,316	\$ 56,242,741

(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.	183-188
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	189-192
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.	193-197
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.	198-199
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.	200-202

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

	2006	2005	2004
GOVERNMENTAL ACTIVITIES			
Invested in capital assets, net of related debt	\$ 40,765,533	\$ 38,437,204	\$ 38,909,193
Restricted			
Retirement	2,265,219	2,457,141	2,577,519
Public Building Commission	-	89,455	100,249
Working cash	200,000	200,000	200,000
Public safety	-	77,452	46,513
Health and welfare	5,394,127	1,971,138	1,760,336
Culture and recreation	176,696	322,062	191,275
Highways and streets	5,628,427	4,324,286	3,038,425
Debt service	80,285	775,877	858,407
Unrestricted	25,043,237	22,651,912	17,273,769
TOTAL GOVERNMENTAL ACTIVITIES	\$ 79,553,524	\$ 71,306,527	\$ 64,955,686
BUSINESS-TYPE ACTIVITIES			
Invested in capital assets, net of related debt	\$ 3,817,089	\$ 3,921,672	\$ 3,739,033
Restricted			
Debt service	240,854	277,088	246,689
Unrestricted	6,024,273	5,539,715	5,552,730
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 10,082,216	\$ 9,738,475	\$ 9,538,452
PRIMARY GOVERNMENT			
Invested in capital assets, net of related debt	\$ 44,582,622	\$ 42,358,876	\$ 42,648,226
Restricted	13,985,608	10,494,499	9,019,413
Unrestricted	31,067,510	28,191,627	22,826,499
TOTAL PRIMARY GOVERNMENT	\$ 89,635,740	\$ 81,045,002	\$ 74,494,138

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS

Last Three Fiscal Years

	2006	2005	2004
EXPENSES			
Governmental activities			
General government	\$ 7,913,071	\$ 6,801,869	\$ 9,018,337
Public safety	13,983,617	13,275,064	12,070,205
Highways and streets	4,869,907	4,794,335	4,948,410
Health and welfare	7,915,061	7,701,639	7,343,987
Culture and recreation	491,038	593,708	631,019
Interest	260,506	202,864	127,226
Total governmental activities expenses	<u>35,433,200</u>	<u>33,369,479</u>	<u>34,139,184</u>
Business-type activities			
Nursing Home	11,710,240	10,764,615	10,099,010
Total business-type activities expenses	<u>11,710,240</u>	<u>10,764,615</u>	<u>10,099,010</u>
TOTAL PRIMARY GOVERNMENT EXPENSES	<u>\$ 47,143,440</u>	<u>\$ 44,134,094</u>	<u>\$ 44,238,194</u>
PROGRAM REVENUES			
Governmental activities			
Charges for services			
General government	\$ 2,313,348	\$ 2,365,568	\$ 1,972,840
Public safety	4,905,680	4,598,516	4,288,478
Highways and streets	653,625	707,840	459,245
Health and welfare	1,250,735	1,185,436	1,081,624
Culture and recreation	122,437	317,553	76,318
Operating grants and contributions	6,638,966	6,400,501	6,458,073
Capital grants and contributions	1,222,700	125,252	146,827
Total governmental activities program revenues	<u>17,107,491</u>	<u>15,700,666</u>	<u>14,483,405</u>
Business-type activities			
Charges for services			
Nursing Home	11,584,838	10,622,796	9,921,607
Total business-type activities program revenues	<u>11,584,838</u>	<u>10,622,796</u>	<u>9,921,607</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<u>\$ 28,692,329</u>	<u>\$ 26,323,462</u>	<u>\$ 24,405,012</u>
NET (EXPENSES) REVENUES			
Governmental activities	\$ (18,325,709)	\$ (17,668,813)	\$ (19,655,779)
Business-type activities	(125,402)	(141,819)	(177,403)
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	<u>\$ (18,451,111)</u>	<u>\$ (17,810,632)</u>	<u>\$ (19,833,182)</u>

DEKALB COUNTY, ILLINOIS
CHANGE IN NET ASSETS (Continued)

Last Three Fiscal Years

	2005	2004	2003
GENERAL REVENUES AND OTHER			
CHANGES IN NET ASSETS			
Governmental activities			
Taxes			
Property	\$ 15,193,509	\$ 13,935,575	\$ 13,153,315
Replacement	587,681	540,462	423,200
Sales	7,055,969	6,040,668	4,557,026
Income	1,325,022	1,230,437	1,052,022
Other	324,360	68,388	113,997
Investment income	1,463,760	620,898	395,409
Miscellaneous	241,691	631,815	340,229
Gain (loss) on sale of capital assets	-	-	(1,878)
Contributions	380,714	951,411	630,059
Total governmental activities	26,572,706	24,019,654	20,663,379
Business-type activities			
Investment income	391,419	270,835	85,639
Miscellaneous	3,189	6,334	13,758
Loss on sale of capital assets	-	(2,121)	(4,794)
Contributions	74,535	66,794	46,094
Total business-type activities	469,143	341,842	140,697
TOTAL PRIMARY GOVERNMENT	\$ 27,041,849	\$ 24,361,496	\$ 20,804,076
CHANGE IN NET ASSETS			
Governmental activities	\$ 8,246,997	\$ 6,350,841	\$ 1,007,600
Business-type activities	343,741	200,023	(36,706)
TOTAL PRIMARY GOVERNMENT	\$ 8,590,738	\$ 6,550,864	\$ 970,894
CHANGE IN NET ASSETS	\$ 8,590,738	\$ 6,550,864	\$ 970,894

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS
FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
GENERAL FUND										
Reserved	\$ 126,523	\$ 187,943	\$ 237,100	\$ 334,208	\$ 334,005	\$ 427,695	\$ 542,895	\$ 648,275	\$ 741,010	\$ 891,397
Unreserved	9,130,696	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
TOTAL GENERAL FUND	\$ 9,257,219	\$ 6,117,185	\$ 3,733,024	\$ 2,644,807	\$ 2,915,235	\$ 3,861,995	\$ 4,186,063	\$ 5,711,121	\$ 5,131,057	\$ 4,807,046
ALL OTHER GOVERNMENTAL FUNDS										
Reserved	\$ 13,995,129	\$ 14,545,952	\$ 13,508,073	\$ 3,225,103	\$ 3,846,618	\$ 3,373,881	\$ 2,960,715	\$ 766,999	\$ 367,304	\$ 40,722
Unreserved, reported in										
Special Revenue Funds	-	-	-	-	11,601,476	11,562,825	12,436,296	11,224,464	9,933,961	8,907,041
Retirement	-	-	-	1,898,277	-	-	-	-	-	-
Public Building Maintenance	3,182,654	2,764,364	746,722	712,743	-	-	-	-	-	-
Highway and Streets	-	-	-	1,487,890	-	-	-	-	-	-
Health and Welfare	-	-	-	2,692,121	-	-	-	-	-	-
Tollway Access Loan	-	(1,940,637)	(2,174,265)	-	-	-	-	-	-	-
Other Governmental Funds	2,958,298	2,554,189	2,103,798	6,600,900	-	-	-	-	-	(24,760)
Debt Service Funds	545,877	552,127	-	-	-	-	-	-	-	-
Capital Project Funds	6,133,923	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
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 26,815,881	\$ 24,496,705	\$ 19,599,081	\$ 20,067,537	\$ 18,354,922	\$ 18,842,135	\$ 19,809,168	\$ 17,164,691	\$ 17,486,278	\$ 18,034,590

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
REVENUES										
Taxes										
Property	\$ 15,793,457	\$ 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
Replacement	587,682	540,461	423,200	335,946	355,285	440,465	482,345	449,891	436,570	410,777
Inheritance	291,112	35,098	80,557	52,580	29,644	66,410	114,100	149,791	92,204	34,311
Mobile home	9,633	2,823	9,759	13,046	9,089	8,899	8,820	-	9,039	9,097
Sales (.01)	390,609	381,663	438,242	381,734	1,460,643	294,164	1,318,442	266,206	1,111,406	650,153
Sales (.0025)	4,972,441	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
Photo processing	-	-	-	-	18,490	33,899	33,204	31,545	31,445	30,205
Local use	211,390	186,045	172,715	145,976	149,102	171,437	192,872	173,388	151,311	143,847
State income	1,325,022	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
Games	1,248	1,290	1,374	-	-	-	-	-	-	-
Interest on property tax	17,697	17,697	-	-	-	-	-	-	-	-
Penalties on property tax	174,890	174,890	-	-	-	-	-	-	-	-
Penalties on delinquent property tax	-	-	-	-	-	-	-	-	-	-
Licenses and permits	607,231	556,601	509,081	465,380	447,825	443,257	504,784	396,015	395,087	353,520
Intergovernmental	8,653,287	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
Charges for services	6,874,161	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
Fines and forfeits	993,099	966,410	891,094	944,644	861,526	912,072	896,111	753,987	519,019	467,722
Investment income	1,463,760	652,053	395,409	397,619	499,035	1,213,496	1,328,964	1,132,842	1,273,052	1,194,390
Miscellaneous	412,808	453,423	1,007,593	950,828	524,338	335,593	522,783	463,321	376,540	344,075
Total revenues	42,779,527	38,198,210	34,524,839	32,085,359	30,242,760	28,875,112	28,703,943	26,135,125	23,750,098	21,237,161
EXPENDITURES										
General government	7,532,360	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
Public safety	14,153,841	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
Highways and streets	6,456,696	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
Health and welfare	7,884,146	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
Culture and recreation	551,021	608,094	535,284	445,216	1,665,078	442,274	365,326	499,076	367,312	421,363
Debt service										
Principal	255,000	255,000	595,000	500,000	450,000	415,000	385,000	365,000	325,000	235,000
Interest	154,123	114,758	6,550	81,072	55,425	77,155	93,517	109,077	134,008	155,158
Other charges	-	300	-	-	-	-	-	-	-	800
Capital outlay	336,015	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
Total expenditures	37,323,202	32,758,410	33,923,483	30,966,427	31,898,351	30,204,963	27,776,245	25,889,923	23,432,682	20,272,113
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,456,325	5,439,800	601,356	1,118,932	(1,655,591)	(1,329,851)	927,698	245,202	317,416	965,048

	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 2,583,840	\$ 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
Transfers (out)	(2,583,840)	(1,455,257)	(1,949,143)	(2,351,678)	(1,933,310)	(1,735,134)	(4,252,905)	(1,528,718)	(6,520,927)	(2,027,880)
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
NET CHANGE IN FUND BALANCES	\$ 5,456,325	\$ 7,281,785	\$ 619,761	\$ 974,890	\$ (1,502,552)	\$ (1,291,101)	\$ 1,056,207	\$ 361,702	\$ 12,453	\$ 1,044,048
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	1.11%	1.16%	1.84%	1.97%	1.71%	1.85%	2.03%	2.08%	2.23%	2.04%

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
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	33.333%
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	33.333%
1998	30,339,808	183,194,341	702,284,388	199,353,408	44,217,515	4,123,378	1,133,173,030	0.8343	3,399,519,090	33.333%
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	33.333%
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	33.333%
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	33.333%
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	33.333%
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	33.333%
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	33.333%
2005	90,587,859	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831	1,699,140,609	0.0855	5,097,421,827	33.333%

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

Data Source

Office of the County Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
TAX RATES										
DeKalb County	0.8171	0.8345	0.8343	0.8520	0.8531	0.8672	0.8669	0.8573	0.8679	0.8547
DeKalb County Forest Preserve District	0.0279	0.0276	0.0274	0.0270	0.0274	0.0278	0.0277	0.0274	0.0276	0.0569
	0.8450	0.8621	0.8617	0.8790	0.8805	0.8950	0.8946	0.8847	0.8955	0.9116
Townships	13.7798	13.8159	13.5826	13.0101	13.6995	13.7830	12.7981	13.1857	13.7582	13.3627
Cities and Villages	11.6152	13.0185	11.9476	12.7732	12.5619	12.4969	12.8630	10.6337	10.9763	10.3061
Fire Protection Districts	5.0872	5.9610	5.3425	5.5490	5.4805	5.6210	5.7058	5.9788	6.5193	6.3984
Park Districts	1.9067	1.8932	2.0777	2.9050	2.2160	2.1653	2.0899	2.0346	2.0390	1.9435
School Districts	84.6358	85.0228	85.3504	86.3972	81.4679	83.2096	84.7911	84.7057	85.0570	85.2730
Junior College Districts	2.1398	2.7386	2.8130	2.8077	2.1256	2.2167	2.1187	2.2557	2.2967	2.2395
Other Districts	1.1867	1.2694	1.1508	1.2775	1.2490	1.2520	1.2200	1.1987	1.7393	1.1503
TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION	121.1962	124.5815	123.1263	125.5987	119.6809	121.6395	122.4812	120.8776	123.2813	121.5851
SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT	0.70%	0.69%	0.70%	0.70%	0.74%	0.74%	0.73%	0.73%	0.73%	0.75%

Data Source

County Clerk's Records

DEKALB COUNTY, ILLINOIS
PRINCIPAL PROPERTY TAX PAYERS

Current Fiscal Year and Nine Years Ago

Taxpayer	2006			1997			
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation	
Goodyear Tire & Rubber Co	\$ 8,452,914	1	0.50%	Nestle Food Company	\$ 8,333,333	1	0.82%
NE DeKalb Portfolio LP (Nestle)	7,682,804	2	0.45%	DeKalb University Development Corp	4,901,087	2	0.49%
Target Corporation	6,659,711	3	0.39%	DeKalb Genetics Corp	5,625,783	3	0.56%
Northland Plaza - Joseph Freed	6,089,966	4	0.36%	University Village I & II	3,445,765	4	0.34%
DeKalb Area Retirement Center	6,029,141	5	0.35%	3-M Company	2,630,271	5	0.26%
Pandui Corporation	5,989,266	6	0.35%	DeKalb Partners- Northland Plaza	2,400,841	6	0.24%
3M (MN Mining & Mfg Co)	5,379,516	7	0.32%	A.O. Smith Corp	2,079,628	7	0.21%
University Village I & II	4,767,668	8	0.28%	Ideal Industries	2,288,328	8	0.23%
DeKalb Genetics	4,509,540	9	0.27%	DeKalb Area Retirement Center	2,110,664	9	0.21%
Dream Fund LLC	4,449,694	10	0.26%	GTE North Inc	2,025,003	10	0.20%
	<u>\$ 60,010,220</u>		<u>3.53%</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
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%
2005	14,978,434	14,502,368	96.82%	3,216	14,505,584	96.84%

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			
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
2006	-	3,741,250	11,662,500	15,403,750	0.009242060	188.61

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

Data Sources

County Records

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

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
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	545,877	3,341,623	0.07%	34.22
2006	-	3,741,250	-	3,741,250	0.07%	45.81

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

Data Source

County Records

DEKALB COUNTY, ILLINOIS
 DIRECT AND OVERLAPPING DEBT
 GOVERNMENTAL ACTIVITIES

November 30, 2006

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>
TOTAL DIRECT AND OVERLAPPING DEBT	<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	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Legal debt limit	\$ 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	\$ 48,850,293
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 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	\$ 48,850,293
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%

Legal debt margin calculation for fiscal 2005

Assessed value - 2005	\$ 1,699,140,609
Legal debt margin	<u>2.875%</u>
Debt limit	48,850,293
Debt applicable to limit General obligation bonds	<u>-</u>
Legal debt margin	<u>\$ 48,850,293</u>

Data Source

Supervisor of Assessments

DEKALB COUNTY, ILLINOIS
 PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	PBC Lease Revenue Bonds*						Coverage
	Nursing Home Charges	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
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	
2006	11,988,427	9,689,363	2,299,064	420,000	539,453	2.40	

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

Fiscal Year	(1) Population	(5) Personal Income	(4) Per Capita Personal Income	(3) Unemployment Rate	(1) Median Age	(2) School Enrollment
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
2006	100,139	2,816,910,070	28,130	3.9%	N/A	17,795

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
- (5) Calculated field: population x per capita income

DEKALB COUNTY, ILLINOIS

PRINCIPAL EMPLOYERS

Current and Two Years Ago

2006			2004		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	9,000	Northern Illinois University	1	8,000
Kishwaukee Health System	2	1,175	Kishwaukee Health System	2	1,100
DeKalb School District	3	850	DeKalb School District	3	650
Target Distribution Center	4	650	Wal-Mart Super Center	4	600
WalMart Super Center	5	600	IDEAL Industries	5	450
Kishwaukee Community College	6	525	Sycamore School District	6	450
DeKalb County Government	7	510	DeKalb County Government	7	400
Sycamore School District	8	470	Alloyd	8	375
Ideal Industries	9	400	City of DeKalb	9	266
SCA Consumer Packaging	10	320	3M	10	250

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS
FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
GENERAL GOVERNMENT										
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	73.50	52.75	55.25	87.00	92.25	92.25	91.67	60.62	60.10	56.86
PUBLIC SAFETY										
Police Protection	35.50	60.50	68.50	40.50	42.50	42.50	50.50	82.40	87.40	84.65
Officers	38.80	38.80	35.80	36.20	35.20	34.20	38.30	38.30	39.30	53.00
Patrol Officers	14.00	14.00	14.00	15.00	16.00	17.00	19.00	19.00	20.00	20.00
	22.00	25.00	25.00	25.00	27.00	27.00	27.00	27.00	27.00	27.00
HIGHWAYS AND STREETS										
	21.00	21.00	24.50	24.50	25.50	25.50	25.50	25.50	25.50	25.50
HEALTH AND WELFARE										
Health Dept	70.66	70.76	71.93	74.95	82.15	82.15	82.15	82.05	83.05	82.85
Rehab and Nursing Center	173.33	144.30	144.30	145.60	146.40	146.40	150.28	151.37	153.23	160.50
Other employees	2.50	2.50	5.00	5.50	1.60	1.60	2.00	5.20	5.20	7.50
CULTURE AND RECREATION										
Park Personnel	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.35
History Room	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.30	0.30	0.60
TOTAL	487.89	466.21	480.88	490.85	505.20	505.20	523.00	528.34	537.68	554.81

Data Sources

DeKalb County Budget Book and Annual Financial Report

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
GENERAL GOVERNMENT										
Number of registered voters	47,573	44,672	47,874	47,688	47,633	49,765	46,238	56,404	53,224	54,766
Number of property parcels	N/A	N/A	33,276	33,095	33,913	34,764	36,298	37,871	39,630	41,143
Number of tax bills mailed	N/A	N/A	N/A	31,595	33,095	33,914	34,764	34,997	35,060	35,822
Birth certificates	908	959	873	966	1,020	875	827	974	955	1,118
Death certificates	582	575	750	700	671	700	634	740	769	633
Marriage licences	581	552	625	588	611	531	512	541	561	562
PUBLIC SAFETY										
Police										
Jail bookings	N/A	N/A	2,475	2,872	2,844	2,865	2,966	N/A	2,900	3,158
Burglary	46	41	42	47	55	47	60	56	50	63
Civil process	4,702	5,149	4,426	4,528	4,861	4,718	5,528	5,731	6,214	6,241
Traffic fatalities	9	13	15	10	13	11	14	11	17	7
Dispatched calls - communications	8,947	9,054	10,013	10,868	11,602	12,975	22,327	29,767	32,647	28,121
DUI arrests	118	161	179	161	160	251	329	345	302	461
States Attorney										
Criminal felonies	427	534	606	761	692	621	638	794	762	764
Criminal misdemeanors	1,699	1,780	1,808	1,916	2,125	1,966	2,146	1,842	1,990	2,077
DUI	427	555	515	514	637	735	795	792	792	922
HIGHWAYS										
Right-of-way miles mowed	N/A	392	3,049							
Snow plow hours	N/A	N/A	N/A	N/A	N/A	2,935	4,958	4,296	3,932	3,853
HEALTH AND WELFARE										
Community services										
Emergency services - total persons	1,252	883	950	811	1,028	1,090	975	882	916	926
Emergency services - total households	580	419	464	427	479	529	496	448	450	364
CULTURE AND RECREATION										
Joiner History Room										
Volunteer hours	904	1,879	2,280	2,230	2,142	2,510	2,589	2,600	2,703	2,777
Visitors	274	768	724	422	444	535	568	590	717	839

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
GENERAL GOVERNMENT										
Area (square miles)	648	648	648	648	648	648	648	648	648	648
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
K-9 Units	2	2	2	2	3	2	3	2	2	2
HIGHWAYS										
Miles of roads (County)	198.97	198.59	198.59	201.00	201.00	192.00	192.00	190.19	190.19	192
Number of traffic signals	N/A	N/A	N/A	N/A	N/A	N/A	16	16	16	16
Number of bridges	45	45	45	45	45	45	45	45	45	45
Number of signs	N/A	2,290	2,290							
CULTURE AND RECREATION										
Number of parks	12	12	12	13	13	14	14	14	14	14
Number of park acres	812	812	828	837	837	1,130	1,130	1,130	1,130	1,130

N/A - Information not available

Data Source

Various County Departments